

AGENDA

***REVISED 03-13-2023**

JEFFERSON COUNTY BOARD MEETING

TUESDAY, MARCH 14, 2023 7:00 p.m.

**Jefferson County Highway Training Room
1425 Wisconsin Drive, North Entrance
Jefferson, WI 53549**

[Livestream on YouTube](#)

Register in advance for this webinar:

https://us06web.zoom.us/webinar/register/WN_N2ghwZR3TQenotKF1KEwmQ

After registering, you will receive a confirmation email containing information about joining the webinar.

- 1. CALL TO ORDER**
- 2. ROLL CALL BY COUNTY CLERK**
- 3. PLEDGE OF ALLEGIANCE**
- 4. CERTIFICATION OF COMPLIANCE WITH OPEN MEETINGS LAW**
- 5. APPROVAL OF THE AGENDA**
- 6. APPROVAL OF MINUTES – FEBRUARY 14, 2023**
- 7. COMMUNICATIONS**
 - a. Notice of Public Hearing – Planning and Zoning –March 16, 2023, 7:00 p.m.
 - b. Proposed Board Rule Amendment for the election of County Board Chair and Vice Chairs
 - c. Treasurer’s Monthly Report
- 8. PUBLIC COMMENT**

COMMITTEE REPORTS / RESOLUTIONS / ORDINANCES

- 9. FINANCE COMMITTEE**
 - a. Resolution – Amending the Jefferson County Fund Balance Policy
 - b. Resolution - Authorizing Settlement Agreements with Teva Pharmaceutical Industries Ltd., Allergan Finance, LLC, Walgreen Company, Walmart, Inc., CVS Health Corporation, and CVS Pharmacy, Inc.; entering into a Memorandum of Understanding with the Wisconsin Attorney General for Allocation of Opioid Settlement Proceeds; and executing an Addendum to the original Memorandum of Understanding Allocating Settlement Proceeds to incorporate the pending opioid settlements
 - c. Resolution – Authorizing budget amendment to offset fiscal year 2022 departmental deficits
 - d. Resolution – Authorizing year-end requests to carry over budget appropriations from fiscal year 2022 to fiscal year 2023 and amending the 2023 budget
- 10. HUMAN SERVICES BOARD**
 - a. Resolution – Amending the 2023 Human Services budget to become the fiscal agent for a youth crisis stabilization facility an entering into contracts to operate the facility.

11. PARKS COMMITTEE

- a. Ordinance - Repealing and recreating section 8.09 of the Jefferson County Parks Ordinance regulating electric vehicles on Jefferson County bike paths
- b. Resolution – Authorizing recreational trail grant application and acceptance

12. PLANNING AND ZONING COMMITTEE

- a. Zoning Report – Approval of Petitions
- b. Ordinance – Amending Official Zoning Map

13. COUNTY ADMINISTRATOR

- a. Proclamation - National 9-1-1 Telecommunicator Week – April 9-15, 2023

14. PUBLIC COMMENT (General)

15. APPOINTMENTS BY COUNTY BOARD CHAIR

- a. Samantha LaMuro, Hospital Representative – Fort HealthCare, to the Local Emergency Planning Committee (LEPC) for an indeterminate term.
- b. Scott Johnson, State Elected Official - Representative to the Assembly, District 33, to the Local Emergency Planning Committee (LEPC) for an indeterminate term

16. APPOINTMENTS BY COUNTY ADMINISTRATOR

- a. Samantha LaMuro, to the Board of Health for a three-year term ending May 12, 2026
- b. Dr. Donald Williams, to the Board of Health for a three-year term ending May 12, 2026
- c. *Director of Facilities Management for an indeterminate term

17. ANNOUNCEMENTS

18. ADJOURN

NEXT COUNTY BOARD MEETINGS

APRIL 18, 2023

County Board Meeting – 4:00 P.M.

NOTICE OF PUBLIC HEARING
JEFFERSON COUNTY PLANNING AND ZONING COMMITTEE

George Jaeckel, Chair; Steve Nass, Vice-Chair; Blane Poulson, Secretary; Matt Foelker; Cassie Richardson

SUBJECT: Map Amendments to the Jefferson County Zoning Ordinance and Requests for Conditional Use Permits

DATE: Thursday, March 16, 2023

TIME: 7:00 p.m. (Doors will open at 6:30)

PLACE: **JEFFERSON COUNTY HIGHWAY DEPARTMENT COMMITTEE ROOM, 1425 SOUTH WISCONSIN DRIVE, JEFFERSON, WI 53549**
OR Via Zoom Videoconference

PETITIONERS OR MEMBERS OF THE PUBLIC MAY ATTEND THE MEETING VIRTUALLY BY FOLLOWING THESE INSTRUCTIONS IF THEY CHOOSE NOT TO ATTEND IN PERSON:

You are invited to a Zoom meeting.
When: March 16, 2023 at 07:00 PM Central Time (US and Canada)
Meeting ID: 957 3344 0565
Passcode: Zoning

Register in advance for this meeting:

<https://zoom.us/j/95733440565?pwd=eHZRbHZXWXhlUnlKdkhtOXhoTmtNZz09>

After registering, you will receive a confirmation email containing information about joining the meeting.

- 1. Call to Order**
- 2. Roll Call**
- 3. Certification of Compliance with Open Meetings Law**
- 4. Approval of Agenda**
- 5. Explanation of Public Hearing Process by Committee Chair**
- 6. Public Hearing**

NOTICE IS HEREBY GIVEN that the Jefferson County Planning and Zoning Committee will conduct a public hearing at 7 p.m. on Thursday, March 16, 2023, in the **JEFFERSON COUNTY HIGHWAY DEPARTMENT COMMITTEE ROOM, 1425 SOUTH WISCONSIN DRIVE**, Jefferson, Wisconsin. Members of the public will be allowed to be heard regarding any petition under consideration by the Planning and Zoning Committee. **PETITIONERS, OR THEIR REPRESENTATIVES SHALL BE PRESENT EITHER IN PERSON OR VIA ZOOM.** Matters to be heard are petitions to amend the official zoning map of Jefferson County and applications for a conditional use permit. A map of the properties affected may be obtained from the Zoning Department. Individual files, which include staff finding of fact, are available for viewing between the hours of 8 a.m. and 4:30 p.m., Monday through Friday, excepting holidays. If you have questions regarding these matters, please contact Zoning at 920-674-7131.

Final action on only the rezoning amendments will be made by the County Board of Supervisors on April 11, 2023.

Final decisions on only the conditional uses will be made by the Planning and Zoning Committee on March 27, 2023.

FROM A-1, EXCLUSIVE AG TO A-3, AGRICULTURAL/RURAL RESIDENTIAL

R4458A-23 – Austin Naber/Charles & Cathy Naber Property: Create a 1.38-ac building site from part of PINs 016-0514-3134-000 (38 ac) and 016-0514-3133-000 (33.76 ac) near **W7170 County Line Rd**, Town of Koshkonong. This is in accordance with Sec. 11.04(f)8 of the Jefferson County Zoning Ordinance.

R4459A-23 – Felix & Bonnie Jarczyk: Create a 1-ac building site from part of PIN 022-0613-1833-001 (35.98 ac) on **Rucks Rd**, Town of Oakland. This is in accordance with Sec. 11.04(f)8 of the Jefferson County Zoning Ordinance.

CONDITIONAL USE PERMIT APPLICATION

CU2080-23 – Peter Gailloreto: Conditional use to sanction duplex use in an A-3 zone at **W3456 State Road 59**, Town of Cold Spring, on PIN 004-0515-2743-009 (2.64 ac). This is in accordance with Sec. 11.04(f)8 of the Jefferson County Zoning Ordinance.

7. Adjourn

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 this meeting should contact the County Administrator 24 hours prior to the meeting at 920-674-7101 so appropriate arrangements can be made.

A digital recording of the meeting will be available in the Zoning Department upon request.

CHAPTER III
BOARD OF SUPERVISORS
RULES OF ORDER 2022-2024

3.02 ORGANIZATION.

1. The Board shall, as provided by s. 59.11, Wis. Stats., organize at the April meeting in even-numbered years by electing a Chair, a First Vice Chair and a Second Vice Chair by secret ballot. The Clerk shall preside until the Chair has been elected. Nominations shall be made by written ballot. In the event more than two persons are nominated for a position, a primary ballot shall be prepared. Prior to the primary election, or the final election if no primary is required, each nominee shall be provided up to three minutes to address the Board. A person receiving a majority of votes of the entire membership of the County Board on the primary ballot shall be declared elected.

Otherwise, the two persons receiving the greatest number of votes for a position on the primary ballot shall be placed on the final ballot. In the event two persons receive the second greatest number of votes, those two persons shall be the subject of a vote for the second position on the final ballot. The Clerk shall prepare a final ballot for the position. The person receiving the most votes shall be elected to the position. Persons elected in accordance with this paragraph may be removed by the Board by majority vote. [Am. 03/12/02, Ord. No. 2001- 29; 06/13/06, Ord. 2006-08; 03/11/08, Ord. 2007-35; Ord. 2016-01, 04/19/2016; Ord. No. 2018-01, 04/17/2018]

All ballots shall be distributed and collected by the County Clerk or Deputy County Clerks. The number of votes cast for Chair, First Vice Chair, and Second Vice Chair candidates at the primary and final elections shall be counted and announced to the entire County Board by the County Clerk or Deputy County Clerk. The names of all nominees, and the number of votes for all primary and final candidates, shall be recorded in the minutes. The ballots for all nominees, primary, and final candidates shall be retained by the County Clerk until the next county board meeting following the Organizational Meeting.

RESOLUTION NO. 2022- _____

Amending the Jefferson County Fund Balance Policy

Executive Summary

The Finance Department periodically reviews policies and proposes changes where clarification on certain items is considered necessary. The Finance Department, along with the Finance Committee, has reviewed the Fund Balance Policy and has determined that certain language clarifying the definition of working capital is necessary. This clarifying language seeks to omit items that distort trends in working capital reserves by excluding one-time expenditures such as large grants and capital purchases outside the capital project fund. This resolution also requires the County to reserve fund balance to fully fund its outstanding liability, auto and worker's compensation insurance claims as determined by the most recent actuarial studies performed by its insurance vendor. The Finance Committee considered this resolution at its March 8, 2023 meeting and recommended forwarding to the Jefferson County Board of Supervisors for approval.

WHEREAS, the Executive Summary is incorporated into this resolution, and

WHEREAS, the Jefferson County Fund Balance Policy requires two (2) months of budgeted expenditures for 'working capital', with the Finance Committee striving to maintain three (3) months of budgeted expenditures, and

WHEREAS, the inclusion of one-time revenues and expenditures, such as large grants and non-reoccurring capital expenditures artificially inflates working capital reserve requirements, and

WHEREAS, according to the Government Finance Officers Association (GFOA) Best Practice on Fund Balance Guidelines for the General Fund, unusual items that distort trends (e.g., one-time revenues and expenditures) should be excluded from the definition of 'working capital', and

WHEREAS, the County estimates its insurance claims that are outstanding, but not yet reported, through the use of actuarial studies, and reports these liabilities in its annual financial statements, and

WHEREAS, the Finance Committee feels it is prudent to fund the amount of outstanding claims through reserving fund balance annually for the amount of these claims as determined by the most recent actuarial study, and


WHEREAS, the recommendation from the Finance Committee and Administration is to amend the Fund Balance Policy to add specific language addressing these circumstances.

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board of Supervisors hereby amends the Jefferson County Fund Balance Policy by adopting the attached amendments.

Fiscal Note: The adoption of this resolution will assist the Finance Committee in managing fund balance by excluding items that would distort trends in working capital, and ensure the County has adequate reserves available to fund its outstanding insurance claims.

Referred By:
Finance Committee

03-14-2023

REVIEWED: Corporation Counsel: JBW ; Finance Director: 

Jefferson County, Wisconsin Fund Balance Policy

Jefferson County finds that it is essential to maintain an adequate level of fund balance in order to:

- adapt to revenue shortfalls and/or unanticipated expenditures,
- help ensure stable tax rates, and
- provide a measure of liquidity for normal operations while at the same time keeping the County's long range investments intact.

As such, Jefferson County has elected to implement a Fund Balance Policy guided by the "Best Practice" adopted by the GFOA (Government Finance Officers Association) Executive Board in ~~October 2009~~ September 2015. The Fund Balance Policy details are indicated below:

1. Jefferson County has implemented Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Fund Balance Type Definitions*. All definitions within the Fund Balance Policy will be in agreement with GASB Statement No. 54.
2. GASB Statement No. 54 pertains only to governmental funds. Business type funds, such as the Highway Department, shall be assumed to follow GASB Statement No. 54 for the purposes of this policy only.
3. The County's initial investment into Wisconsin Municipal Mutual Insurance Company (WMMIC) is recorded in nonspendable fund balance, but for the purpose of this policy shall be recognized as part of the "working capital".
4. The County's intent is to hold investments long-term in order to lessen the impacts of market fluctuation. To more accurately represent fair market value on investments, an adjustment for the fair market value will be taken out of the calculation for unassigned fund balance.
5. The County shall maintain a minimum of two (2) months of budgeted expenditures within the General Fund for "working capital." This "working capital" shall be maintained to help cover revenue shortfalls, unanticipated expenditures, stabilize the tax rate, and provide liquidity.
6. The County shall maintain a minimum of two (2) months of budgeted expenditures within the Health Department for "working capital." This "working capital" shall be maintained to help cover revenue shortfalls, unanticipated expenditures, and stabilize the tax rate.
7. The Finance Committee shall strive to maintain three (3) months of budgeted expenditures within the General Fund for "working capital."

- a. Should a budget proposed for adoption seek to utilize a portion of this additional month of “working capital,” the reasoning for the usage of working capital shall be included in the budget document.
 - b. In the event of an emergency situation and all other means of funding the emergency have been exhausted, the County Board may utilize the working capital as needed.
 - c. Within three months after the adoption of the proposed budget, or use due to an emergency situation, unless already included in the budget document, the County Board shall be informed by the Finance Committee and/or the County Administrator as to either:
 - i. A plan to restore the three months of working capital and related time frame, or
 - ii. The rationale for remaining between two (2) and three (3) months working capital.
8. Budgeted expenditures for the General Fund shall be defined as:
 - a. Total budgeted expenditures for the entire County in all governmental and business type funds for the immediate prior year (i.e. most recently adopted budget) less total budgeted expenditures for the Health Department for the immediate prior year.
 - b. Total budgeted expenditures shall include operating, ~~capital, and~~ debt expenditures, and capital expenditures that typically re-occur annually. Non-re-occurring capital expenditures greater than \$100,000 shall be excluded from budgeted expenditures as defined by this paragraph.
 - ~~b.c.~~ Expenditures related to one-time grants that exceed \$100,000 shall be excluded from budgeted expenditures as defined by this paragraph.
 - ~~c.d.~~ Any budgeted capital or debt expenditures funded through bond proceeds shall be excluded.
9. Budgeted expenditures for the Health Department shall be defined as total budgeted expenditures for the immediate prior year (i.e. most recently adopted budget).
10. Any amount above three (3) months of budgeted expenditures for both the General Fund and Health Department shall be considered as the fund’s unassigned fund balance. During the preparation of the budget for the subsequent year, the Finance Committee shall recommend to the County Board its plan for usage of this unassigned fund balance. This usage shall be limited to:
 - a. Fund capital outlay, being specific on purpose and timing of said outlay.
 - b. Repayment of debt.
 - c. Reduction of tax levy.
11. The Finance Committee shall determine by vote whether the Health Department shall retain at least two (2) months of budgeted expenditures but no more than three (3) months of budgeted expenditures as “working capital” during the budget process. In the event that the Health Department’s “working capital” does not meet the minimum required amount of two (2) months of budgeted expenditures or a maximum amount

of three (3) months of budgeted expenditures as determined by of the Finance Committee:

- a. the Health Department's budget shall be methodically adjusted to bring the working capital to required levels within a maximum of five (5) years.
 - b. The budget document shall include a recap of the methodology being used.
 - c. The calculation for unassigned funds within the General Fund shall be based upon total budgeted expenditures for all funds including the Health Department.
12. All departments shall transfer all remaining balances at year end to the General Fund, unless these balances are requested and approved to be non-lapsing. All funds within the Health Department shall automatically be retained by the Health Department. All remaining balances relating to the Jefferson County Economic Development Consortium (JCEDC), including provisions for vested benefits relating to employees in the Economic Development Department, shall automatically be retained by the Economic Development Department within the General Fund.
13. Non-lapsing requests, both discretionary and non-discretionary, are defined below. Examples are included, but it should be noted that these lists are not all inclusive.
 - a. Non-discretionary
 - i. Non-spendable, because of their form. Examples include:
 1. Inventory
 2. Delinquent property taxes
 3. Prepaid expenditures
 - ii. Restricted, because of externally enforceable limitations on use. Examples include:
 1. Statutory limitations
 2. Specific donor limitations
 3. Signed contracts and/or purchase orders with vendors
 4. Specific state agency limitations
 5. Unspent bond proceeds.
 - b. Discretionary, which are classified as committed under GASB Statement No. 54. Examples include:
 - i. Balances that result from funded depreciation, not already affected by signed contracts and/or purchase orders with vendors.
 - ii. Available departmental surpluses desired to be used for future appropriations.
 - iii. Special circumstances that shall be considered by the Finance Committee.
14. Final written requests for both discretionary and non-discretionary non-lapsing items from all departments are due to the Finance Department in mid-February of the succeeding year. Thereafter, the Finance Committee will propose a resolution to the County Board with its recommendations concerning carrying over of discretionary items. The resolution will, in the fiscal note, show the various categories.
15. The County specifically intends that all liability reflecting employee vested benefits shall include: (a) 100% of the calculated liability for vested vacation pay; (b) 65% of

the calculated liability for vested sick pay; (c) 100% of the calculated liability for vested holiday pay; and (d) 100% of the calculated liability for vested compensatory time pay with all categories designated 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 liabilities for governmental funds, the County has elected to fully fund these liabilities with an assigned fund balance.

~~15.16.~~ The County shall fully fund its liabilities related to insurance claims incurred but not reported (IBNR) for its general liability, auto and workers compensation claims as determined by the most recent actuarial study available when the County Board of Supervisors approves its non-lapsing requests.

Adopted by Jefferson County Board of Supervisors on October 25, 2011 (Resolution No. 2011-61) Modified on July 10, 2012 (Resolution No. 2012-30) Modified on July 14, 2015 (Resolution No. 2015-28) Modified on December 13, 2016 (Resolution No. 2016-58) Modified on October 9, 2018 (Resolution No. 2018-52) Modified on March 14, 2023 (Resolution No. 2022-__)



BEST PRACTICES

Fund Balance Guidelines for the General Fund

Governments should establish a formal policy on the level of unrestricted fund balance that should be maintained in the general fund for GAAP and budgetary purposes.

In the context of financial reporting, the term *fund balance* is used to describe the net position of governmental funds calculated in accordance with generally accepted accounting principles (GAAP). Budget professionals commonly use this same term to describe the net position of governmental funds calculated on a government's budgetary basis.¹ While in both cases *fund balance* is intended to serve as a measure of the financial resources available in a governmental fund; it is essential that differences between GAAP *fund balance* and budgetary *fund balance* be fully appreciated.

1. GAAP financial statements report up to five separate categories of fund balance based on the type and source of constraints placed on how resources can be spent (presented in descending order from most constraining to least constraining): *nonspendable fund balance*, *restricted fund balance*, *committed fund balance*, *assigned fund balance*, and *unassigned fund balance*.² The total of the amounts in these last three categories (where the only constraint on spending, if any, is imposed by the government itself) is termed *unrestricted fund balance*. In contrast, budgetary fund balance, while it is subject to the same constraints on spending as GAAP fund balance, typically represents simply the total amount accumulated from prior years at a point in time.
2. The calculation of GAAP fund balance and budgetary fund balance sometimes is complicated by the use of sub-funds within the general fund. In such cases, GAAP fund balance includes amounts from all of the subfunds, whereas budgetary fund balance

typically does not.

3. Often the timing of the recognition of revenues and expenditures is different for purposes of GAAP financial reporting and budgeting. For example, encumbrances arising from purchase orders often are recognized as expenditures for budgetary purposes, but never for the preparation of GAAP financial statements.

The effect of these and other differences on the amounts reported as *GAAP fund balance* and *budgetary fund balance* in the general fund should be clarified, understood, and documented.

It is essential that governments maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates. In most cases, discussions of fund balance will properly focus on a government's general fund. Nonetheless, financial resources available in other funds should also be considered in assessing the adequacy of unrestricted fund balance in the general fund.

GFOA recommends that governments establish a formal policy on the level of unrestricted fund balance that should be maintained in the general fund for GAAP and budgetary purposes.³ Such a guideline should be set by the appropriate policy body and articulate a framework and process for how the government would increase or decrease the level of unrestricted fund balance over a specific time period.⁴In particular, governments should provide broad guidance in the policy for how resources will be directed to replenish fund balance should the balance fall below the level prescribed.

Appropriate Level. The adequacy of unrestricted fund balance in the general fund should take into account each government's own unique circumstances. For example, governments that may be vulnerable to natural disasters, more dependent on a volatile revenue source, or potentially subject to cuts in state aid and/or federal grants may need to maintain a higher level in the unrestricted fund balance. Articulating these risks in a fund balance policy makes it easier to explain to stakeholders the rationale for a seemingly higher than normal level of fund balance that protects taxpayers and employees from unexpected changes in financial condition. Nevertheless, GFOA recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted budgetary fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general

fund operating expenditures.⁵ The choice of revenues or expenditures as a basis of comparison may be dictated by what is more predictable in a government's particular circumstances.⁶ Furthermore, a government's particular situation often may require a level of unrestricted fund balance in the general fund significantly in excess of this recommended minimum level. In any case, such measures should be applied within the context of long-term forecasting, thereby avoiding the risk of placing too much emphasis upon the level of unrestricted fund balance in the general fund at any one time. In establishing a policy governing the level of unrestricted fund balance in the general fund, a government should consider a variety of factors, including:

1. The predictability of its revenues and the volatility of its expenditures (i.e., higher levels of unrestricted fund balance may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditures are highly volatile);
2. Its perceived exposure to significant one-time outlays (e.g., disasters, immediate capital needs, state budget cuts);
3. The potential drain upon general fund resources from other funds, as well as, the availability of resources in other funds;
4. The potential impact on the entity's bond ratings and the corresponding increased cost of borrowed funds;
5. Commitments and assignments (i.e., governments may wish to maintain higher levels of unrestricted fund balance to compensate for any portion of unrestricted fund balance already committed or assigned by the government for a specific purpose). Governments may deem it appropriate to exclude from consideration resources that have been committed or assigned to some other purpose and focus on unassigned fund balance, rather than on unrestricted fund balance.

Use and Replenishment.

The fund balance policy should define conditions warranting its use, and if a fund balance falls below the government's policy level, a solid plan to replenish it. In that context, the fund balance policy should:

1. Define the time period within which and contingencies for which fund balances will be used;
2. Describe how the government's expenditure and/or revenue levels will be adjusted to match any new economic realities that are behind the use of fund balance as a financing bridge;

3. Describe the time period over which the components of fund balance will be replenished and the means by which they will be replenished.

Generally, governments should seek to replenish their fund balances within one to three years of use. Specifically, factors influencing the replenishment time horizon include:

1. The budgetary reasons behind the fund balance targets;
2. Recovering from an extreme event;
3. Political continuity;
4. Financial planning time horizons;
5. Long-term forecasts and economic conditions;
6. External financing expectations.

Revenue sources that would typically be looked to for replenishment of a fund balance include nonrecurring revenues, budget surpluses, and excess resources in other funds (if legally permissible and there is a defensible rationale). Year-end surpluses are an appropriate source for replenishing fund balance.

Unrestricted Fund Balance Above Formal Policy Requirement. In some cases, governments can find themselves in a position with an amount of unrestricted fund balance in the general fund over their formal policy reserve requirement even after taking into account potential financial risks in the foreseeable future. Amounts over the formal policy may reflect a structural trend, in which case governments should consider a policy as to how this would be addressed. Additionally, an education or communication strategy, or at a minimum, explanation of large changes in fund balance is encouraged. In all cases, use of those funds should be prohibited as a funding source for ongoing recurring expenditures.

1. For the sake of clarity, this recommended practice uses the terms GAAP fund balance and budgetary fund balance to distinguish these two different uses of the same term.
2. These categories are set forth in Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.
3. Sometimes restricted fund balance includes resources available to finance items that typically would require the use of unrestricted fund balance (e.g., a contingency reserve). In that case, such amounts should be included as part of unrestricted fund balance for purposes of analysis.
4. See Recommended Practice 4.1 of the National Advisory Council on State and Local Budgeting governments on the need to "maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unpredicted one-time expenditures" (Recommended Practice 4.1).
5. In practice, a level of unrestricted fund balance significantly lower than the recommended minimum may be appropriate for states and America's largest governments (e.g., cities, counties, and school districts) because they often are in a better position to predict contingencies (for the same reason that an insurance company can more readily predict the number of accidents for a pool of 500,000 drivers than for a pool of fifty), and because their revenues and expenditures often are more diversified and thus potentially less subject to volatility.
6. In either case, unusual items that would distort trends (e.g., one-time revenues and expenditures) should be excluded, whereas recurring transfers should be included. Once the decision has been made to compare unrestricted fund balance to either revenues and/or expenditures, that decision should be followed consistently from period to period.

This best practice was previously titled Appropriate Level of Unrestricted Fund Balance in the General Fund.

Board approval date: Wednesday, September 30, 2015

RESOLUTION NO. 2022-_____

Authorizing Settlement Agreements with Teva Pharmaceutical Industries Ltd., Allergan Finance, LLC, Walgreen Company, Walmart, Inc., CVS Health Corporation, and CVS Pharmacy, Inc.; entering into a Memorandum of Understanding with the Wisconsin Attorney General for Allocation of Opioid Settlement Proceeds; and executing an Addendum to the original Memorandum of Understanding Allocating Settlement Proceeds to incorporate the pending opioid settlements

Executive Summary

Between 1999 and 2013, the amount of opioids dispensed in the United States quadrupled, with nearly 207 million opioid prescriptions being written in 2013 and almost 259 million in 2014. Opioid sales were nearly \$10 billion in 2015. According to 2015 data from the National Survey on Drug Use and Health, in 2013 over one third of United States citizens had used prescription opioids, with a significant number of those resulting in addiction. The Wisconsin Counties Association has researched this issue and found that lawsuits filed in other states have alleged that certain pharmaceutical companies knew that profits could significantly increase if they were able to market and sell opioids for long-term use. In order to expand their market and achieve a dramatic increase in profits, some companies decided to create a marketing campaign designed to give the medical community and the public the false impression that opioids were safe for long-term use. This false marketing campaign is responsible for what is commonly referred to as the Opioid Epidemic. On October 10, 2017,

the Jefferson County Board of Supervisors adopted Resolution number 2017-39 which authorized the County Administrator to execute the necessary documents to proceed with a lawsuit on behalf of Jefferson County.

Lawsuits have been filed on behalf of 70 other Wisconsin counties and all Wisconsin cases were coordinated with thousands of other lawsuits throughout the country. Pursuing claims against certain opioid manufacturers will hold those persons and entities that had a significant role in the creation of the Opioid Epidemic responsible for the financial costs incurred by Jefferson County and other public agencies across the state and country in dealing with the Opioid Epidemic. On December 14, 2021, the County Board of Supervisors approved Resolution No. 2021-49 that provided approval for the first round of settlement agreements.

This resolution authorizes the Jefferson County Board Chair and the Jefferson County Administrator to enter into the following: 1) Settlement Agreements with Teva Pharmaceutical Industries Ltd., Allergan Finance, LLC, Walgreen Company, Walmart, Inc., CVS Health Corporation, and CVS Pharmacy, Inc.; 2) enter into a Memorandum of Understanding with the Wisconsin Attorney General for Allocation of Opioid Settlement Proceeds; and 3) execute an Addendum to the original Memorandum of Understanding Allocating Settlement Proceeds to incorporate the pending opioid settlements described in this resolution. The terms of the settlement

require all parties to sign the Settlement Agreements and related documents no later than April 18, 2023.

WHEREAS, the County Board of Supervisors previously authorized the County to enter into an engagement agreement with von Briesen & Roper, s.c., Crueger Dickinson LLC and Simmons Hanly Conroy LLC (the “Law Firms”) to pursue litigation against certain manufacturers, distributors, and retailers of opioid pharmaceuticals (the “Opioid Defendants”) in an effort to hold the Opioid Defendants financially responsible for the County’s expenditure of vast money and resources to combat the opioid epidemic; and

WHEREAS, on behalf of Jefferson County, the Law Firms filed a lawsuit against the Opioid Defendants; and

WHEREAS, the Law Firms filed similar lawsuits on behalf of 66 other Wisconsin counties and all Wisconsin cases were coordinated with thousands of other lawsuits filed against the same or substantially similar parties as the Opioid Defendants in the Northern District of Ohio, captioned *In re: Opioid Litigation*, MDL 2804 (the “Litigation”); and

WHEREAS, four (4) additional Wisconsin counties (Milwaukee, Dane, Waukesha, and Walworth) hired separate counsel and joined the Litigation; and

WHEREAS, since the inception of the Litigation, the Law Firms have coordinated with counsel from around the country (including counsel for Milwaukee, Dane, Waukesha, and Walworth Counties) to prepare Jefferson County’s case for trial and engage in extensive settlement discussions with the Opioid Defendants; and

WHEREAS, the settlement discussions with Teva Pharmaceutical Industries Ltd., Allergan Finance, LLC, Walgreen Co., Walmart, Inc., CVS Health Corporation and CVS Pharmacy, Inc. (the “Settling Defendants”) resulted in a tentative agreement as to settlement terms pending agreement from Jefferson County and other plaintiffs involved in the Litigation; and

WHEREAS, copies of the various settlement agreements relating to the Settling Defendants (collectively “Settlement Agreements”) representing the terms of the tentative settlement agreements with the Settling Defendants have been made available to Jefferson County through the County Clerk’s Office and the County Administrator’s Office ; and

WHEREAS, the Settlement Agreements provide, among other things, for the payment of certain sums to Participating Subdivisions (as defined in the Settlement Agreements) upon the occurrence of certain events detailed in the Settlement Agreements; and

WHEREAS, the County is a Participating Subdivision in the Settlement Agreements and has the opportunity to participate in the benefits associated with the Settlement Agreements provided that the County (a) approves the Settlement Agreements; (b) approves the Addendum to the Memorandum of Understanding allocating proceeds from the Settlement Agreements among the various Wisconsin Participating Subdivisions, a copy of which is attached to this Resolution

(the “Allocation MOU”); (c) approves the Memorandum of Understanding with the Wisconsin Attorney General regarding allocation of settlement proceeds, a copy of which is attached to this Resolution (the “AG MOU”); and (d) the Legislature’s Joint Committee on Finance approves the terms of the Settlement Agreements and the AG MOU; and

WHEREAS, 2021 Wisconsin Act 57 created Section 165.12 of the Wisconsin Statutes relating to the settlement of all or part of the Litigation; and

WHEREAS, pursuant to Wis. Stat. § 165.12(2), the Legislature’s Joint Committee on Finance is required to approve the Settlement Agreements and the AG MOU; and

WHEREAS, pursuant to Wis. Stat. § 165.12(2), the proceeds from any settlement of all or part of the Litigation are distributed 70% to local governments in Wisconsin that are parties to the Litigation and 30% to the State; and

WHEREAS, Wis. Stat. § 165.12(4)(b)2. provides the proceeds from the Settlement Agreement must be deposited in a segregated account (the “Opioid Abatement Account”) and may be expended only for approved uses for opioid abatement as provided in the Settlement Agreements; and

WHEREAS, Wis. Stat. § 165.12(7) bars claims from any Wisconsin local government against the Opioid Defendants filed after June 1, 2021; and

WHEREAS, the definition of Participating Subdivisions in the Settlement Agreements recognizes a statutory bar on claims such as that set forth in Wis. Stat. § 165.12(7) and, as a result, the only Participating Subdivisions in Wisconsin are those counties and municipalities that were parties to the Litigation (or otherwise actively litigating a claim against one, some, or all of the Opioid Defendants) as of June 1, 2021; and

WHEREAS, the Legislature’s Joint Committee on Finance is not statutorily authorized or required to approve the allocation of proceeds of the Settlement Agreements among Wisconsin Participating Subdivisions; and

WHEREAS, the Law Firms have engaged in extensive discussions with counsel for all other Wisconsin Participating Subdivisions resulting in the proposed Allocation MOU, which is an agreement between all of the entities identified in the Allocation MOU as to how the proceeds payable to those entities under the Settlement Agreements will be allocated; and

WHEREAS, the proposed Addendum to the MOU (“Addendum”) provided with this Resolution provides for allocation of settlement proceeds among the Wisconsin Participating Subdivisions according to the same percentages as provided in the previously-approved MOU allocating the settlement proceeds of the settlements involving McKesson Corporation, Cardinal Health, Inc., AmerisourceBergen Corporation, Johnson & Johnson, Janssen Pharmaceuticals, Inc., Ortho-McNeil-Janssen Pharmaceuticals, Inc., and Janssen Pharmaceutica, Inc.; and

WHEREAS, there is provided with this Resolution a summary of the essential terms of the Settlement Agreements, the deadlines related to the effective dates of the Settlement Agreements, the ramifications associated with the County's refusal to enter into the Settlement Agreements, the form of the Addendum, the form of the AG MOU, and an overview of the process for finalizing the Settlement Agreements; and

WHEREAS, the County, by this Resolution, shall deposit the proceeds of the Settlement Agreements consistent with the terms of this Resolution and Wis. Stat. § 165.12(4)(b); and

WHEREAS, pursuant to the County's engagement agreement with the Law Firms, the County shall pay up to an amount equal to 25% of the proceeds from successful resolution of all or part of the Litigation, whether through settlement or otherwise, plus the Law Firms' costs and disbursements, to the Law Firms as compensation for the Law Firms' efforts in the Litigation and any settlement; and

WHEREAS, the Law Firms anticipate making application to the national fee fund established in the Settlement Agreements seeking payment, in whole or part, of the fees, costs, and disbursements owed the Law Firms pursuant to the engagement agreement with the County; and

WHEREAS, it is anticipated the amount of any award from the fee fund established in the Settlement Agreements will be insufficient to satisfy the County's obligations under the engagement agreement with the Law Firms; and

WHEREAS, the County, by this Resolution, and pursuant to the authority granted the County in the applicable Order emanating from the Litigation in relation to the Settlement Agreements and payment of attorney fees, shall authorize and direct the escrow agent responsible for the receipt and distribution of the proceeds from the Settlement Agreements to establish an account for the purpose of segregating funds to pay the fees, costs, and disbursements of the Law Firms owed by the County (the "Attorney Fees Account") in order to fund a local "backstop" for payment of the fees, costs, and disbursements of the Law Firms; and

WHEREAS, in no event shall payments to the Law Firms out of the Attorney Fees Account and the fee fund established in the Settlement Agreements exceed an amount equal to 25% of the amounts allocated to the County in the Addendum; and

WHEREAS, the intent of this Resolution is to authorize the County to enter into the Settlement Agreements, the Addendum, and the AG MOU, establish the County's Opioid Abatement Account, and establish the Attorney Fees Account; and

WHEREAS, the County, by this Resolution, shall authorize the County's corporation counsel to finalize and execute any escrow agreement and other document or agreement necessary to effectuate the Settlement Agreements and the other agreements referenced herein.

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board of Supervisors hereby approves

1. The execution of the Settlement Agreements and any and all documents ancillary thereto and authorizes the Jefferson County Board Chair or designee to execute same.
2. The final negotiation and execution of the Addendum in a form substantially similar to that presented with this Resolution and any and all documents ancillary thereto and authorizes the Jefferson County Board Chair or designee to execute same upon finalization provided the percentage share identified as allocated to the County is substantially similar to that identified in the Addendum provided to the Board with this Resolution.
3. The final negotiation and execution of the AG MOU in a form substantially similar to that presented with this Resolution and any and all documents ancillary thereto and authorizes the Jefferson County Board Chair to execute same.
4. The execution by the Jefferson County Board Chair or designee of any additional documents or agreements for the receipt and disbursement of the proceeds of the Settlement Agreements as referenced in the Addendum.

BE IT FURTHER RESOLVED: all proceeds from the Settlement Agreements not otherwise directed to the Attorney Fees Account shall be deposited in the County's Opioid Abatement Account. The Opioid Abatement Account shall be administered consistent with the terms of this Resolution, Wis. Stat. § 165.12(4), and the Settlement Agreements.

BE IT FURTHER RESOLVED: the County hereby authorizes the establishment of an account separate and distinct from any account containing funds allocated or allocable to the County which shall be referred to by the County as the "Attorney Fees Account." An escrow agent shall deposit a sum equal to up to, but in no event exceeding, an amount equal to 20% of the County's proceeds from the Settlement Agreements into the Attorney Fees Account. If the payments to the County are not enough to fully fund the Attorney Fees Account as provided herein because such payments are made over time, the Attorney Fees Account shall be funded by placing up to, but in no event exceeding, an amount equal to 20% of the proceeds from the Settlement Agreements attributable to Local Governments (as that term is defined in the Allocation MOU) into the Attorney Fees Account for each payment. Funds in the Attorney Fees Account shall be utilized to pay the fees, costs, and disbursements owed to the Law Firms pursuant to the engagement agreement between the County and the Law Firms provided, however, the Law Firms shall receive no more than that to which they are entitled under their fee contract when considering the amounts paid the Law Firms from the fee fund established in the Settlement Agreements and allocable to the County. The Law Firms may make application for payment from the Attorney Fees Account at any time and the County shall cooperate with the Law Firms in executing any documents necessary for the escrow agent to make payments out of the Attorney Fees Account.

BE IT FURTHER RESOLVED that all actions heretofore taken by the Board of Supervisors and other appropriate public officers and agents of the County with respect to the matters contemplated under this Resolution are hereby ratified, confirmed and approved.

Fiscal Note: Jefferson County's allocation of this second settlement, is an estimated \$3,397,583 with a net amount after attorney fees, of \$2,548,187. This net amount may increase based on additional attorney fees being paid by the national attorney fee fund. Final settlement amounts

will be determined upon the number of parties that “opt-in” to the settlement agreement. This settlement will be paid out as follows: Allergan – 6 years, Teva – 13 years, Walgreens – 15 years, CVS – 10 years and Wal-Mart – 5 years.. An updated assessment will be conducted by Jefferson County staff and stakeholders to determine the best use of these funds for the 2024 fiscal year guided by allowed uses under Exhibit “E” made available to Jefferson County through the County Clerk’s Office and the County Administrator’s Office. The first round of settlement dollars have assisted with a crisis response position focused on opioid response and assistance in the Drug Treatment Court. Updated recommended uses and a corresponding budget recommendation for 2024 and beyond with funds being directed towards the highest and most impactful needs of Jefferson County. Funds will be deposited into a segregated project code for accountability. .

Referred By:
Finance Committee

03-14-2022

REVIEWED: Corporation Counsel: JBW

;Finance Director:



**WISCONSIN STATE-LOCAL GOVERNMENT MEMORANDUM OF
UNDERSTANDING FOR THE ALLOCATION OF
OPIOID SETTLEMENT PROCEEDS**

WHEREAS, the State of Wisconsin (“State”), its communities, and their people have been harmed by misfeasance, nonfeasance and malfeasance committed by certain entities that engage in or have engaged in the manufacture, marketing, promotion, distribution or dispensing of an opioid analgesic, specifically related to the covered conduct by Defendants *In re: Opioid Litigation*, MDL 2804 pending in the United States District Court for the Northern District of Ohio (“Litigation”);

WHEREAS, certain Wisconsin local governments identified on the attached Exhibit A (“Local Governments”), through their counsel, and the State of Wisconsin, through its Attorney General, are separately engaged in investigations, litigation, and settlement discussions seeking to hold the Defendants in the Litigation accountable for the damage caused by their misfeasance, nonfeasance and malfeasance;

WHEREAS, the State of Wisconsin and the Local Governments share a common desire to abate and alleviate the impacts of the misfeasance, nonfeasance and malfeasance described above throughout the State of Wisconsin and in its local communities;

WHEREAS, the settlement discussions with Walgreens, Walmart, CVS, Teva, and Allergan (“Settling Defendants”) resulted in tentative agreements as to settlement terms (“Settlement Agreements”) pending agreement from the State of Wisconsin, the Local Governments and other parties involved in the Litigation;

WHEREAS, while the Local Governments and the State recognize that the sums which may be available from the aforementioned Settlement Agreements will likely be insufficient to fully abate the public health crisis caused by the Opioid epidemic, they share a common interest in dedicating the most resources possible to the abatement effort;

WHEREAS, the State of Wisconsin enacted Wis. Stat. § 165.12 which provides for an allocation of opioid settlement proceeds;

WHEREAS, the State and the Local Governments intend this Memorandum of Understanding (“MOU”) to effectuate the terms of future Settlement Agreements arising out of the Litigation in a manner consistent with Wis. Stat. § 165.12(2); and

WHEREAS, this MOU does not supersede or alter any previously agreed upon MOU between the State and Local Governments related to the Litigation.

NOW, THEREFORE, the State and the Local Governments, enter into this MOU upon the terms described herein.

1. As used in this MOU, the term “Opioid Settlement Proceeds” shall mean all funds allocated by a Settlement Agreement (“Settlement Payments”) to the State or Local

Governments for purposes of opioid remediation activities, as well as any repayment of those funds and any interest or investment earnings that may accrue as those funds are temporarily held before being expended on opioid remediation strategies. “Opioid Settlement Proceeds” do not include the “Additional Restitution Amount” (also known as additional remediation, or any other fund, proceed, or amount paid to States who did not utilize outside counsel), reimbursement of the United States Government, or separate funds identified in Settlement Agreements as direct or indirect compensation for a Party’s litigation fees, expenses, and/or costs.

2. The Settlement Administrator shall directly distribute the Opioid Settlement Proceeds to the State and to Local Governments in such proportions and for such uses as set forth in this MOU.
3. Opioid Settlement Proceeds shall be allocated as follows: (i) 30% to the State of Wisconsin (“State Share”); and (ii) 70% to Local Governments (“LG Share”). Opioid Settlement Proceeds shall not be considered funds of the State or any Local Government unless and until such time as each annual distribution is made.
4. 100% of the “Additional Restitution Amount” shall be paid to the State and deposited with the Department of Health Services.
5. Except for Opioid Settlement Funds expended in payment of attorney fees as provided in Wis. Stat. § 165.12(6), all Opioid Settlement Proceeds, regardless of allocation, and the entire “Additional Restitution Amount,” shall, consistent with Wis. Stat. § 165.12(3) and (4), and except as provided in Wis. Stat. § 165.12(5), be utilized only for purposes identified as approved uses for abatement in a Settlement Agreement.
6. If any portion of the LG Share is used for the payment of owed attorney fees as authorized under Wis. Stat. § 165.12(6), the Local Governments shall report to the Attorney General and the Joint Committee on Finance the amount of the payment(s) and provide the contract(s) under which the attorney fees are purportedly owed.

Notwithstanding any limitations or characterization of funds herein to the contrary, any payments for attorneys’ fees and expenses may only be paid for out of the owing Local Governments’ share.

7. The parties agree to comply with the terms of the Settlement Agreements, including but not limited to (a) a requirement that a certain percentage of the Settlement Payment be spent on remediation, and (b) that at least 70% of a Settlement Payment be used solely for future Opioid Remediation as defined by the Settlement Agreements.
8. The LG Share shall be paid to each Local Government by the Settlement Administrator based on the allocation created and agreed to by the Local Governments which assigns each Local Government a percentage share of the LG Share, less any applicable attorney fees as authorized under Wis. Stat. § 165.12(6) and referenced above.

9. Nothing in this MOU is intended to alter or change any Local Government's right to pursue its own claim. Rather, the intent of this MOU is to provide a mechanism for the receipt and expenditure of Opioid Settlement Proceeds. Notwithstanding the foregoing, only Local Governments who are Participating Subdivisions under a Settlement Agreement, and who agree to the terms of this MOU may directly receive Opioid Settlement Proceeds.
10. Notwithstanding any limitations or characterization of funds herein to the contrary, any payments for Local Government attorney's fees and expenses may be applied only to the LG Share or any Local Government share of the LG Share. The State shall have no responsibility for payment of attorneys' fees or litigation expenses.
11. The parties understand that the United States may claim a portion of the Opioid Settlement Proceeds for Medicaid reimbursement. The parties agree that, to the extent a claim for Medicaid reimbursement is made, the parties shall bear the liability for the reimbursement on a pro rata basis based upon the particular claims made by the United States related to the Medicaid reimbursement. The parties agree to meet, confer, and cooperate in good faith concerning the allocation of any such liability.
12. The Attorney General may extend this MOU to apply to future settlements with other entities who engage in or have engaged in the manufacture, marketing, promotion, distribution or dispensing of an opioid analgesic, specifically related to the covered conduct by Defendants in the Litigation. To exercise this option, the Attorney General shall send written notice to counsel for the Local Governments. The Local Governments shall have 30 days from the date of the notice to express in writing any objection(s) to the extension of the MOU to the settlement(s). If any Local Government objects to the extension of the MOU to the settlement(s), it shall not be extended.

Notice to the Local Governments shall be sent via regular U.S. Mail or email to:

Andrew Phillips
Attolles Law, s.c.
222 E. Erie Street
Suite 210
Milwaukee, WI 53202
aphillips@attolles.com

Erin Dickinson
Crueger Dickinson LLC
4532 N. Oakland Ave.
Milwaukee, WI 53211
ekd@cruegerdickinson.com

Burton LeBlanc
2600 CitiPlace Drive
Suite 400
Baton Rouge, LA 70809
bleblanc@baronbudd.com

Shayna Sacks
360 Lexington Avenue
Eleventh Floor
New York, NY 10017
ssacks@napolilaw.com

Christopher Smith
von Briesen & Roper, s.c.
411 E. Wisconsin Ave.
Suite 1000
Milwaukee, WI 53202
christopher.smith@vonbriesen.com

Steven Nelson
von Briesen & Roper, s.c.
411 E. Wisconsin Ave.
Suite 1000
Milwaukee, WI 53202
steven.nelson@vonbriesen.com

Any objection(s) by a Local Government shall be sent via regular U.S. Mail or email to:

Laura E. McFarlane
Assistant Attorney General
Wisconsin Department of Justice
17 W. Main Street
Post Office Box 7857
Madison, Wisconsin 53707-7857
mcfarlanele@doj.state.wi.us

and

R. Duane Harlow
Assistant Attorney General
Wisconsin Department of Justice
17 West Main Street
Post Office Box 7857
Madison, Wisconsin 53707-7857
harlowrd@doj.state.wi.us

13. This MOU may be executed in counterparts. Electronic signatures shall in all respects be considered valid and binding.

[Signatures on Following Page]

EXHIBIT A
Litigating Local Governments

Adams County
Ashland County
Barron County
Bayfield County
Brown County
Buffalo County
Burnett County
Calumet County
Chippewa County
Clark County
Columbia County
Crawford County
Dane County
Dodge County
Door County
Douglas County
City of Superior
Dunn County
Eau Claire County
Florence County
Fond Du Lac County
Forest County
Grant County
Green County
Green Lake County
Iowa County
Iron County
Jackson County
Jefferson County

Juneau County
Kenosha County
City of Kenosha
Village of Pleasant Prairie
Kewaunee County
La Crosse County
Lafayette County
Langlade County
Lincoln County
Manitowoc County
Marathon County
Marinette County
City of Marinette
Marquette County
Menominee County
Milwaukee County
City of Cudahy
City of Franklin
City of Greenfield
City of Milwaukee
City of Oak Creek
City of South Milwaukee
City of Wauwatosa
City of West Allis
Monroe County
Oconto County
Oneida County
Outagamie County
Ozaukee County

Pepin County
Pierce County
Portage County
Price County
Racine County
Village of Mount Pleasant
Village of Sturtevant
Village of Union Grove
Town of Yorkville
Richland County
Rock County
Rusk County
Sauk County
Sawyer County
Shawano County
Sheboygan County
St Croix County
Taylor County
Trempealeau County
Vernon County
Vilas County
Walworth County
Washburn County
Washington County
Waukesha County
Waupaca County
Waushara County
Winnebago County
Wood County

**ADDENDUM TO WISCONSIN LOCAL GOVERNMENT
MEMORANDUM OF UNDERSTANDING**

WHEREAS, the Local Governments entered into the MOU for purposes of memorializing their agreement surrounding, among other things, allocation of the proceeds of the settlements with McKesson Corporation, Cardinal Health, Inc., AmerisourceBergen Corporation, Johnson & Johnson, Janssen Pharmaceuticals, Inc., Ortho- McNeil-Janssen Pharmaceuticals, Inc., and Janssen Pharmaceutica, Inc.;

WHEREAS, the settlement discussions with Walgreens, Walmart, CVS, Teva, and Allergan resulted in tentative agreements as to settlement terms (“Settlement Agreements”) pending agreement from the State of Wisconsin, the Local Governments and other parties involved in the Litigation; and

WHEREAS, the Local Governments intend this Addendum to the MOU to effectuate the terms of the Settlement Agreements and allocate the proceeds of the Settlement Agreements to each of the Local Governments in the same manner and same percentages as set forth in the MOU and Exhibit A thereto.

NOW, THEREFORE, the Local Governments enter into this Addendum to the MOU upon the terms described herein.

1. The Local Governments ratify, confirm and agree in all respects to the MOU. By this Addendum, the Local Governments agree that any and all proceeds of the Settlement Agreements defined herein shall be distributed, allocated and otherwise disposed of in the same manner as set forth in the MOU and Exhibit A thereto.
2. Nothing in this MOU is intended to alter or change any Local Government’s right to pursue its own claim. Rather, the intent of this MOU is to provide a mechanism for the receipt and expenditure of Opioid Funds.
3. This MOU may be executed in counterparts. Electronic signatures shall in all respects be considered valid and binding.

[Signatures on Following Page]

RESOLUTION NO. 2022-__

Authorizing budget amendments to offset fiscal year 2022 departmental deficits

Executive Summary

The County Administrator requests budget amendments to offset department deficits. This resolution will authorize increasing appropriations and corresponding revenue in fiscal year 2022, as follows:

Department	Org	Object	Project	Amount	Increase/ (Decrease)	Description	Purpose
Health	4128	511210		96,432	I	Wages - regular	Increase ARPA budget
Health	4128	511110		19,213	I	Salary	Increase ARPA budget
Health	4128	511220		245	I	Wages - overtime	Increase ARPA budget
Health	4128	512141		8,850	I	Social Security	Increase ARPA budget
Health	4128	512142		293	I	Retirement	Increase ARPA budget
Health	4128	512144		512	D	Health Insurance	Increase ARPA budget
Health	4128	512145		1	D	Life insurance	Increase ARPA budget
Health	4128	512151		250	D	HSA Contribution	Increase ARPA budget
Health	4128	512173		46	D	Dental insurance	Increase ARPA budget
Health	4128	521219		16,191	I	Other professional services	Increase ARPA budget
Health	4128	529160		37	I	Interpreter fee	Increase ARPA budget
Health	4128	531312		28	I	Office supplies	Increase ARPA budget
Health	4128	533225		3,750	I	Meals	Increase ARPA budget
Health	4128	421001		144,230	I	State Aid	Increase ARPA budget
Highway	53311	531562		204,369	I	DP Highway Materials	Increase project expenses
Highway	53311	451100		144,687	I	Miscellaneous billed	Increase project revenues
Highway	5	699999		59,682	I	Fund balance	Increase project expenses

The Finance Committee considered this resolution at its March 8, 2023 meeting and recommended forwarding to the County Board for approval.

WHEREAS, the Executive Summary is incorporated into this resolution, and

WHEREAS, due to circumstances described in the fiscal note to this resolution, the following increases in appropriations are requested for 2022: Increase Health Department ARPA revenue and corresponding expenditures for response to COVID during 2022, and Increase project revenue and expense in the Highway Department for additional projects and costs incurred, and

WHEREAS, the Finance Committee recommends that the above expenditures in excess of appropriations be funded by increasing budgeted revenue and expenditures by \$350,217; and

NOW, THEREFORE, BE IT RESOLVED that the aforementioned increases in revenues and expenditures are hereby approved and the 2022 budget is amended to reflect the same.

Fiscal Note:

Health Department: COVID cases and related expenditures were higher than anticipated during 2022. The Health Department received grant funding to offset the increase in costs.

Highway Department: Due to cooperative weather and low asphalt costs, the Highway Department was able to do some additional work that was not anticipated during the 2022 budget process and also was required to adjust their equipment rates mid-year during 2022, resulting in higher costs than anticipated.

As a budget amendment, this resolution requires twenty (20) out of thirty (30) affirmative votes from the total membership of the County Board for passage.

Referred By:
Finance Committee

03-14-2023

REVIEWED: Corporation Counsel: JBW; Finance Director: 

RESOLUTION NO. 2022-_____

Authorizing year-end requests to carry over budget appropriations from fiscal year 2022 to fiscal year 2023 and amending the 2023 budget

Executive Summary

At year end, departments are required to submit carryover requests for funds that are unspent. If the County Administrator approves the request, it is reviewed by the Finance Committee, and if required, approved by the County Board. There is a total of \$42,630,698.86 proposed to be carried over from fiscal year 2022 to fiscal year 2023, and of this amount, \$16,476,737.89 requires County Board approval. The Finance Committee recommends that funds of \$16,476,737.89 be carried over from fiscal year 2022 to fiscal year 2023. The Finance Committee also recommends the following 2023 budget amendments for staffing changes and grant acceptance:

Grant:	Amount	Programmatic Purpose
Producer-led Watershed Grant - Land and Water Conservation	50,356	Non-point source pollution abatement
Healthy Lakes grant - Land and Water Conservation	8,000	Healthy Lakes grant
ARPA Grant - Federal - Administration	1,000,000	Housing and business development
ARPA Grant - Federal - Finance	25,000	Priority Based Budgeting software
ARPA Grant through State of Wisconsin - Sheriff	92,000	Radios for new 911 system
Federal Grant - Health Department	24,000	Lead in Water Testing and Remediation initiative

With these budget amendments, the following actions are also authorized 1) increasing a current part-time Public Health Nurse position to full-time, and 2) transferring ARPA funds from a general housing and business development fund to a revolving loan fund program specifically designated for housing development in Jefferson County, with loan protocols, terms and conditions subject to review and approval by the Finance Committee.

Further the Finance Committee recommends amending the FY 2023 budget by allocating net available fund balance and working capital to cover the following project and plans appropriations:

Funding Source:	Amount	Programmatic Purpose
Working capital	500,000	Wage and salary adjustments
Working capital	750,000	2024 insurance surcharge
Working capital	200,000	Remediation at Highway site
Working capital	55,000	Increase for LIFT program
Working capital	77,000	Health insurance consultants
Working capital	45,000	Online employee training package
Working capital	600,000	Furniture for Courthouse - Phase I
Working capital	250,000	Furniture for Courthouse - Phase II
Working capital	100,000	Contingency for AVI-SPL contract
Working capital	30,000	Uniquely Wisconsin marketing package
Working capital	40,000	Courthouse flagpole feature
Working capital	20,000	Traffic study -South Campus
Working capital	40,000	MABAS - Fire/EMS/Law
Transfer from Human Services - excess of carryover	445,080	Residual transfer from Human Services
Transfer from Highway - excess of carryover	537,479	Residual transfer from Highway
Application of fund balance per policy	654,955	Net available unassigned fund balance
Loan from working capital	1,069,486	Loan from working capital balance

The Finance Committee considered this resolution at its March 8, 2023, meeting and recommended forwarding to the County Board for approval.

WHEREAS, the Executive Summary is incorporated into this resolution, and

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, 2023, as follows:

Fund Type Request	Description	Requested	Non-lapsing Amount
Governmental funds	Non-spendable	\$ 2,602,216.45	
Governmental funds	Spendable, restricted	2,740,345.41	2,740,345.41
Governmental funds	Spendable, committed	<u>5,160,445.28</u>	5,160,445.28
Governmental funds	Total	<u>\$ 10,503,007.14</u>	
Proprietary funds	Capital net position	\$ 23,551,744.52	
Proprietary funds	Restricted net position	175,188.88	175,188.88
Proprietary funds	Non-restricted net position	<u>8,400,758.32</u>	8,400,758.32
Proprietary funds	Total	<u>\$ 32,127,691.72</u>	

WHEREAS, the Finance Committee recommends certain funds be designated as non-lapsing for fiscal year 2023 in the amounts listed above, and

WHEREAS the Finance Committee recommends approving the acceptance of the grants as listed in the Executive Summary, and

WHEREAS, the Finance Committee also recommends approving additional projects, with funding to be provided by net available fund balance from the application of the County's Fund Balance Policy, as well as a loan from working capital.

NOW, THEREFORE, BE IT RESOLVED that the funds in the accounts identified in the Finance Committee minutes of March 8, 2023, and referenced above, totaling \$16,476,737.89, are designated as non-lapsing in the 2022 budget and carried over to the 2023 departmental budgets which are hereby amended in the respective amounts.

BE IT FURTHER RESOLVED the appropriations for operational costs, projects and plans through net available fund balance and working capital allocation as provided in the Executive Summary hereby amends the 2023 budget accordingly.

BE IT FURTHER RESOLVED that the 2023 budget be amended for the acceptance of the following grants that were not included in the original 2023 budget; Producer-led Watershed Grant, \$50,356; Healthy Lakes Grant - \$8,000; APRA (Federal) - \$1,000,000; and ARPA (State) - \$92,000; and Lead in Water Testing and Remediation grant - \$24,000.

BE IT FUTHER RESOLVED that the ARPA (Federal) - \$1,000,000 is activated in partnership with ThriveED and the Greater Watertown Health Foundation for the purpose of establishing a housing fund with final terms and conditions to be reviewed by the Finance Committee.

BE IT FURTHER RESOLVED that the Lead in Water Testing and Remediation Grant will authorize a current part-time Public Health Nurse position to be increased to full-time. If sufficient funding is not available in future years, the number of hours worked by this position will be reduced accordingly.

BE IT FURTHER RESOLVED that the 2023 budget is amended to include the above projects, in the amount of \$2,707,000, to be funded by a combination of excess general fund balance (\$654,955), transfers of fund balance in excess of carry forward requests (\$982,559), and loan from the general fund's working capital balance (\$1,069,486).

Fiscal Note: As a budget amendment, this resolution requires twenty (20) out of thirty (30) affirmative votes from the total membership of the County Board for passage.

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, or funding source. Spendable, committed funds are funds that are spendable at the discretion of the County.

Explanation of proprietary funds (Highway): Capital net position represents items that are depreciated along with land (which is not depreciated). Restricted net position relates to municipal deposits for subsequent year work by the County. Non-restricted net position includes both required items and discretionary items.

Referred By:
Finance Committee

03-14-2023

REVIEWED: Corporation Counsel: JBW; Finance Director: 

**JEFFERSON COUNTY
CARRYOVER REQUESTS - 2022 TO 2023**

Note: When it states "as for 2023 budget" this is what is in the 2023 budget that was estimated as carryover, there may be another line item to adjust that amount to actual.

Department	Bus Unit	Acct #	Proj	Explanation	Non-Spendable Fund Bal	County Administrator Recommendation		Total
						Restricted	Assigned	
General Rev and Exp	11001	130*		Long-term receivables and delinquent property taxes	1,226,779.54			
General Rev and Exp	11001	1610*		Inventory	25,723.76			
General Rev and Exp	11001	1620*		Prepaid assets	1,020,041.30			
General Rev and Exp	11001	594808		Resolution 2015-36 Purchase Park Land of of County Hwy A			34,122.00	
General Rev and Exp	11001	594808		Resolution 2016- Purchase Property at 302 & 304 S Center and 201 E Dodge St			9,882.26	
General Rev and Exp	11001	521219		Carry forward professional services budget			12,451.94	
General Rev and Exp	11002	599908		Organizational projects - evaluation restructuring/codification of policies and ordinances			100,000.00	
General Rev and Exp	11002	599908		Courthouse/Interurban Trail seed funds (look at chaning to Phase 3 match)			513,182.66	
General Rev and Exp	11003	699700		Revolving Loan Fund carryover			443,849.95	3,386,033.41
Administration	11101	532325		Professional Development carryover			5,208.35	5,208.35
Central Services	11201	594822		Replace lighting at Annex building			10,000.00	
Central Services	11201	594822		Replace jail door operator system			202,715.00	202,715.00
County Board	11602	593405		Contingency funding for JCEDC			75,000.00	
County Board	11603	699700		Historical Commission restricted funds carried forward from 2019		5,536.70		80,536.70
County Clerk	11702	531303		Upgrade election equipment purchased in 2016			39,269.00	
County Clerk	11705	699700		Adjust beginning carryover to actual amount		(6.50)		
County Clerk	11705	699700		Budgeted carryover for 2022		0.00		39,262.50
Economic Development	11901	699701		JCEDC vested benefit reserve budgeted for 2023		9,234.23		
Economic Development	11901	699701		Adjust beginning vested benefit carryover to actual amount		11,152.25		
Economic Development	11901	699700		Budgeted operating carryover for 2023		309,114.45		
Economic Development	11901	699700		Adjust beginning operating carryover to actual amount		17,386.85		
Economic Development	11902	699701		Homeowner vested benefit reserve budgeted for 2023		7,985.62		
Economic Development	11902	699701		Adjust beginning vested benefit carryover to actual amount		162.87		
Economic Development	11902	699700		Budgeted carryover for 2023		129,979.44		
Economic Development	11902	699700		Adjust beginning carryover to actual amount		(21,172.88)		463,842.83
Fair Park	12101	521219		Feasibility study			30,000.00	
Fair Park	12101	594810		Carryall utility cart not purchased in 2021 - use for purchase of F-150			16,000.00	
Fair Park	12103	699800		Adjust beginning carryover to actual amount		35,969.12		
Fair Park	12103	699800		Budgeted carryover for 2023		0.00		81,969.12
Finance Department	12201	594818		Munis Upgrade including Enterprise Asset Management			15,000.00	15,000.00
Human Resources	12301	521219		Assistance with Personnel Ordinance			7,880.00	
Human Resources	12301	521228		Labor negotiations			20,000.00	27,880.00
Land Conservation	12404	699700	24404	Adjust beginning carryover to actual amount		30,552.50		
Land Conservation	12404	699700	24404	Budgeted carryover for 2023		36,513.51		
Land Conservation	12404	699700	24406	Adjust beginning carryover to actual amount		603.00		
Land Conservation	12404	699700	24406	Budgeted carryover for 2023		122.00		
Land Conservation	12405	699700	24405	Adjust beginning carryover to actual amount		3,000.00		
Land Conservation	12405	various	24405	Expense for 2023 - producer led donation - \$3,000				
Land Conservation	12407	699700		Adjust beginning carryover to actual amount			(2,344.30)	
Land Conservation	12407	699800		Farmland Preservation capital per 2023 budget			133,697.49	202,144.20
Land Information	12503	699700		Adjust beginning carryover to actual amount		20,368.90		
Land Information	12503	699700		Budgeted carryover for 2023		302,825.30		323,194.20
Parks Department	12801	594808		Donations for Trieloff acquisition		26,742.48		
Parks Department	12801	594808		Capital land carryforward for Trieloff			112,500.00	
Parks Department	12801	594810		Replace 2007 Ford F-250			60,000.00	
Parks Department	12801	594810		Replace chipper			54,759.81	
Parks Department	12801	594821		Pohlman Park Silo Improvements			8,800.00	
Parks Department	12802	699800		Carol Liddle estate funds, budgeted carryover for 2023		0.00		

**JEFFERSON COUNTY
CARRYOVER REQUESTS - 2022 TO 2023**

Department	Bus Unit	Acct #	Proj	Explanation	Non-Spendable	Restricted	Assigned	Total
Parks Department	12802	699800		Adjust beginning carryover to actual amount		60,001.38		
Parks Department	12803	699700		Carlin Weld funds, budgeted carryover for 2023		0.00		
Parks Department	12803	699700		Adjust beginning carryover to actual amount		4,523.71		
Parks Department	12804	594822		Replace Korth Park Shelter Curtains			20,000.00	
Parks Department	12805	699700		Carnes Park Development funds per 2023 budget			202,539.53	
Parks Department	12805	699700		Adjust beginning carryover to actual amount			31,484.90	
Parks Department	12805	699700	28151	Henessy Memorial			5,000.00	
Parks Department	12805	699700	28152	Hovel Memorial			1,050.00	
Parks Department	12805	699700	28153	Carnes East Building Restoration			10,000.00	
Parks Department	12805	699700	28154	Mary Adams future land acquisition/improvements to birding			10,000.00	
Parks Department	12805	699700	28155	Linton Memorial			1,200.00	
Parks Department	12805	699700	28156	Mason Memorial			22,436.00	
Parks Department	12807	699700		Remaining Garman Nature Preserve, budgeted carryover for 2023	10,596.60			
Parks Department	12807	699700		Adjust beginning carryover to actual amount	(5,661.67)			
Parks Department	12808	594821		Holtzhueter State Park parking lot resurface			10,000.00	
Parks Department	12808	594821		Holtzhueter State Park GHIA improvements	9,436.42			
Parks Department	12810	699800	28102	Mountain bike park	4,065.24			
Parks Department	12801804	699700		GRT trail repair and grant match donation	250.00			
Parks Department	12811	594821		Dog Park - update entrance 2 and 3 - add \$36,000				
Parks Department	12811	594821		Dog Park - electricity upgrade - add \$36,000				
Parks Department	12811	699992		Remaining Dog Park funds per 2023 budget			55,456.88	
Parks Department	12811	699992		Adjust beginning carryover to actual amount			21,940.45	
Parks Department	12813	521220		Flood Mitigation Property Management Plan			35,000.00	
Parks Department	12816	594821		Burnt Village - ADA Launch Pier Improvement			15,000.00	
Parks Department	12826	699700	28102	(Upper) Rock Lake Park Donation (Geib)	359.30			
Parks Department	12826	699700		(Upper) Rock Lake Park Mountain Bike Park Donation (Geib)	500.00			
Parks Department	12830	699700		Boat launch fees - restricted (daily)	1,043.58			
Parks Department	12830	699700		Boat launch fees - restricted (annual)	544.68			789,569.29
Planning/Zoning	12902	699700		Adjust beginning carryover to actual amount		326,779.77		
Planning/Zoning	12902	699700		Solid Waste funds as per 2023 budget		0.00		326,779.77
Register of Deeds	13001	594818		Back indexing			94,954.50	
Register of Deeds	13001	531303		Bastion cloud-based solution conversion costs			8,000.00	102,954.50
Sheriff Department	13101	594818		Tracs software project			7,500.00	
Sheriff Department	13101	531314		Squad equip for take-home squad program (remainder of range fencing project)			3,085.00	
Sheriff Department	13101	531314		Squad equip for take-home squad program			3,700.00	
Sheriff Department	13101	421001	22241	ARPA grant for radios - increase revenue by \$92,000				
Sheriff Department	13101	531314	22241	ARPA grant for radios - increase expense by \$92,000				
Sheriff Department	13103	531303	90030	Communications upgrade project - ongoing licensing and support			627,550.70	
Sheriff Department	13103	594810	90030	Communications upgrade project - consultant balance			13,986.25	
Sheriff Department	13106	521219		PREA audit for Jail			5,000.00	
Sheriff Department	13106	521211		Inmate offsite medical cost - there is a corresponding revenue source for this			10,000.00	
Sheriff Department	13106	699700	31602	Jail health fund reserve			100,000.00	
Sheriff Department	13108	699700		Jail assessment funds restricted by Wisconsin Statutes per 2023 budget	244,065.15			
Sheriff Department	13108	699700		Adjust beginning carryover to actual amount	(21,717.87)			
Sheriff Department	13109	699700	31901	Remaining restricted donations -- K-9 related per 2023 budget	0.00			
Sheriff Department	13109	699700	31901	Adjust beginning carryover to actual amount	62,315.37			
Sheriff Department	13109	699700	31902	Remaining restricted donations -- Community Program per 2023 budget	0.00			
Sheriff Department	13109	699700	31902	Adjust beginning carryover to actual amount	14,589.90			
Sheriff Department	13109	699700	31904	Remaining restricted donations -- Honor Guard per 2023 budget	0.00			
Sheriff Department	13109	699700	31904	Adjust beginning carryover to actual amount	2,379.50			
Sheriff Department	13109	699700	31906	Remaining restricted donations -- Tactical Air Wing per 2023 budget	94.00			
Sheriff Department	13109	699700	31907	Remaining restricted donations -- Dive Team per 2023 budget	0.00			
Sheriff Department	13109	699700	31907	Adjust beginning carryover to actual amount	4,307.57			
Sheriff Department	13109	699700	31908	Remaining restricted donations -- DTF (included in 2023 budget)	624.19			
Sheriff Department	13110	699700		Funds restricted by source -- Drug Education as per 2023 budget	1,689.98			
Sheriff Department	13110	699700		Adjust beginning carryover to actual amount	26.91			
Sheriff Department	13111	699700		Funds restricted by source -- Drug Restitution as per 2023 budget	7,559.73			
Sheriff Department	13111	699700		Adjust beginning carryover to actual amount	(3,977.40)			
Sheriff Department	13112	699700		Funds restricted by source -- Vehicle Forfeiture as per 2023 budget	13,998.71			
Sheriff Department	13112	699700		Adjust beginning carryover to actual amount	0.00			
Sheriff Department	13113	699700		Funds restricted by source -- Drug Task Force - 2023 budget	2,034.83			
Sheriff Department	13113	699700		Adjust beginning carryover to actual amount	1,989.01			

**JEFFERSON COUNTY
CARRYOVER REQUESTS - 2022 TO 2023**

Department	Bus Unit	Acct #	Proj	Explanation	Non-Spendable	Restricted	Assigned	Total
Sheriff Department	13114	699700		Funds restricted by source -- Federal Forfeitures as per 2023 budget		215,974.97		
Sheriff Department	13114	699700		Adjust beginning carryover to actual amount		(4,890.60)		
Sheriff Department	13115	699700		Funds restricted by source -- CEASE Marijuana as per 2023 budget		201.00		
Sheriff Department	13116	699700		Funds restricted by source -- State Forfeitures as per 2023 budget		36,446.38		
Sheriff Department	13116	699700		Adjust beginning carryover to actual amount		580.29		1,349,113.57
UW Extension	13301	594813		Upgrade technology in Rooms 8 and 9			8,000.00	
UW Extension	13302	699700		UWEX Program per 2023 budget			988.48	
UW Extension	13302	699700		Adjust beginning carryover to actual amount			0.00	
UW Extension	13303	699700		Remaining funds Agricultural program per 2023 budget			6,308.54	
UW Extension	13303	699700		Adjust beginning carryover to actual amount			0.00	
UW Extension	13303780	699700		Remaining funds Master Gardener Program per 2023 budget			2,610.67	
UW Extension	13303780	699700		Adjust beginning carryover to actual amount			0.00	
UW Extension	13303781	699700		Pesticide Programs per 2023 budget			6,214.23	
UW Extension	13303781	699700		Adjust beginning carryover to actual amount			788.60	
UW Extension	13303782	699700		Tractor Safety Program per 2023 budget			4,255.24	
UW Extension	13303782	699700		Adjust beginning carryover to actual amount			0.00	29,165.76
Veterans Services	13402	699992		Gift card inventory reserve	0.00			
Veterans Services	13402	699992		Budgeted carryover for 2022			5,119.09	
Veterans Services	13402	699992		Adjust beginning carryover to actual amount			22,519.92	27,639.01
Fleet Management	71000	594811		Fleet modernization			500,000.00	500,000.00
General Fund Totals					2,272,544.60	1,916,800.47	3,773,663.14	7,963,008.21
Health Department	24	351300		Prepaid asset reserve (Prepaid Health Ins paid by Employer)	23,131.14			
Health Department	24	354900		Working capital (3 Month Operating Expense)		502,094.75		
Health Department	24	351000		Restricted for Health Department services		289,421.33		
Health Department	4101	699999		United Way Pillar Grant		2,000.00		
Health Department	4101	699999		Kiwanis Club donation		192.80		
Health Department	4122	699999		Drug free communities grant		28,694.06		
Health Department	4204	699999		WIC telehealth grant		1,142.00		846,676.08
Human Services	25	353100		Prepaid asset reserve	306,540.71			
Human Services	63033011	511210	65038	HSP I /Opioid Case Manager - Wages			63,248.94	
Human Services	63033011	512141	65038	HSP I /Opioid Case Manager- FICA			4,472.67	
Human Services	63033011	512144	65038	HSP I /Opioid Case Manager- Health			22,821.10	
Human Services	63033011	512173	65038	HSP I /Opioid Case Manager - Dental			1,104.00	
Human Services	63033011	512145	65038	HSP I /Opioid Case Manager - Life			12.00	
Human Services	63033011	512142	65038	HSP I /Opioid Case Manager - WRS			4,300.93	
Human Services	63033011	543954	65038	HSP I /Opioid Case Manager - Overhead			15,216.49	
Human Services	63033011	421001	65038	HSP I /Opioid Case Manager - Revenue from Opioid settlement			(111,176.13)	
Human Services	63022011	511210	65000	HSP I /Opioid Case Manager - Wages			(63,248.94)	
Human Services	63022011	512141	65000	HSP I /Opioid Case Manager- FICA			(4,472.67)	
Human Services	63022011	512144	65000	HSP I /Opioid Case Manager- Health			(22,821.10)	
Human Services	63022011	512173	65000	HSP I /Opioid Case Manager - Dental			(1,104.00)	
Human Services	63022011	512145	65000	HSP I /Opioid Case Manager - Life			(12.00)	
Human Services	63022011	512142	65000	HSP I /Opioid Case Manager - WRS			(4,300.93)	
Human Services	63022011	543954	65000	HSP I /Opioid Case Manager - Overhead			(15,216.49)	
Human Services	63022011	484001	65000	HSP I /Opioid Case Manager - Revenue from Opioid settlement			111,176.13	
Human Services	63025011	555507	65027	CCS contractors			75,000.00	
Human Services	63022011	532325	65000	Treatment Court - Out of State conference - registration, travel, lodging			2,500.00	
Human Services	need to set up new YCSF acct YCSF reserve						250,000.00	
Human Services	61690987	594950	63001	HS reserve			650,000.00	
Human Services	63022011	531355	65010	HOPE			15,000.00	
Human Services	65069900	532325	65001	MI training			50,000.00	
Human Services	61169900	531314	65200	Staff desks			25,773.50	
Human Services	61169900	531314	65200	UW Extension cubicles			67,336.00	
Human Services	61169900	531314	65200	Workforce desks			7,000.00	
Human Services	66699951	421001	65051	Economic Support - ARPA revenue			(38,668.00)	
Human Services	66699951	531303	65051	Economic Support - ARPA expenditures			38,668.00	
Human Services	61169900	531303	65200	Zoom			24,000.00	

JEFFERSON COUNTY
CARRYOVER REQUESTS - 2022 TO 2023

Department	Bus Unit	Acct #	Proj	Explanation	Non-Spendable	Restricted	Assigned	Total
Human Services	61169900	531303	65200	Docusign			65,780.00	
Human Services	61169900	531303	65200	Monitors			1,880.00	
Human Services	61169900	531303	65200	Desk phones			5,000.00	
Human Services	61169900	531303	65200	Laptops for staff			53,000.00	
Human Services	62081700	531304	65195	Vehicle escrow - 2 new vans per DOT contract			48,508.00	
Human Services				will provide specific breakout for Donations			46,004.64	1,693,322.85
Total Governmental Funds					2,602,216.45	2,740,345.41	5,160,445.28	10,503,007.14
					Capital	Restricted	Non-Restricted	Total
Highway Department	5	361100		Capital net position	23,356,572.13			
Highway Department	5	361200		Contributed capital -- state salt shed/brine equipment	195,172.39			
Highway Department	5	3625xx		Road equity, multiple municipalities		175,188.88		
Highway Department	5	363100		Inventory stabilization			(760,263.05)	
Highway Department	5	363200		Under-recovered fringe benefit pool to be allocated in 2020			(410,348.90)	
Highway Department	5	363250		Over-recovered small tools pool to be allocated in 2020			37,158.33	
Highway Department	5	363260		PBM Reserve			214,998.14	
Highway Department	5	363350		Inventory net position			2,360,713.22	
Highway Department	5	363400		Prepaid asset reserve (Prepaid Health Ins paid by Employer)			81,830.83	
Highway Department	53241	699992		Fixed Asset replacement (machinery operations)			3,796,918.41	
Highway Department	53311	531562		General Maintenance - mill/overlay CTH - O/STD design work - CTH E/F/D			854,037.53	
Highway Department	53312	531562		Cty Hwy Construction to finish CTH Q and CTH O			1,218,660.44	
Highway Department	53313	531562		Winter maintenance balance for future Winter Maintenance expense			1,007,053.37	
Totals					23,551,744.52	175,188.88	8,400,758.32	32,127,691.72
Total all Funds								42,630,698.86

JEFFERSON COUNTY
Proposed 2023 Budget Adjustment Detail

Org	Object	Project	Amount	Increase/ (Decrease)	Description	Purpose
12404	421001	24403	8,000	I	State Aid	Increase grant funding for Healthy Lakes grant
12404	529299	24403	8,000	I	Purchased care & services	Increase grant spending for Healthy Lakes grant
12405	421001	24405	9,556	I	State Aid	Increase grant funding for Producer-led grant
12405	529299	24405	9,556	I	Purchased care & services	Increase grant spending for Producer-led grant
12405	421001	24405	30,800	I	State Aid	Increase grant funding for Producer-led grant
12405	529299	24405	16,300	I	Purchased care & services	Increase grant spending for Producer-led grant
12405	521219	24405	11,725	I	Other professional services	Increase grant spending for Producer-led grant
12405	531348	24405	100	I	Educational supplies	Increase grant spending for Producer-led grant
12405	536539	24405	250	I	Other rents and leases	Increase grant spending for Producer-led grant
12405	531312	24405	50	I	Office supplies	Increase grant spending for Producer-led grant
12405	531319	24405	1,500	I	Other operating supplies	Increase grant spending for Producer-led grant
12405	511210	24405	875	I	Wages - regular	Increase grant spending for Producer-led grant
12405	485200	24405	10,000	I	Donations	Increase donation funding for Producer-led grant
12405	529299	24405	6,600	I	Purchased care & services	Increase donation funding for Producer-led grant
12405	536539	24405	1,200	I	Other rents and leases	Increase donation funding for Producer-led grant
12405	521219	24405	2,200	I	Other professional services	Increase donation funding for Producer-led grant
11101	424001	22225	1,000,000	I	Federal Grants	Increase ARPA budget for housing and business development
11101	521219	22225	1,000,000	I	Other professional services	Increase ARPA budget for housing and business development
13101	421001	22241	92,000	I	Federal Grants	ARPA grant received by Sheriff's Dept for radios
13101	531314	22241	92,000	I	Small items of equipment	ARPA grant received by Sheriff's Dept for radios
4132	424001		24,000	I	Federal Grants	Lead in Water Testing and Remediation initiative
4132	511110		12,109	I	Salary	Lead in Water Testing and Remediation initiative
4132	512141		926	I	Social Security	Lead in Water Testing and Remediation initiative
4132	512142		823	I	Retirement	Lead in Water Testing and Remediation initiative
4132	512144		9,511	I	Health Insurance	Lead in Water Testing and Remediation initiative
4132	512145		20	I	Life insurance	Lead in Water Testing and Remediation initiative
4132	531349		26	I	Other operating expense	Lead in Water Testing and Remediation initiative
4132	512153		377	I	HRA contribution	Lead in Water Testing and Remediation initiative
4132	512173		208	I	Dental insurance	Lead in Water Testing and Remediation initiative
11002	599908		500,000	I	Other contingency	Wage and salary adjustments
11002	599908		750,000	I	Other contingency	2024 insurance surcharge
11101	521219		200,000	I	Other professional services	Remediation at Highway site
11102	521219		55,000	I	Other professional services	Increase for LIFT program
12301	521219		77,000	I	Other professional services	Health insurance consultants
12301	532350		45,000	I	Training materials	Employee online training package
49001492	594845		600,000	I	Fixtures/Furnishings/Equipment	Furniture for Courthouse - Phase I
49001492	594845		250,000	I	Fixtures/Furnishings/Equipment	Furniture for Courthouse - Phase II
49001492	594844		100,000	I	AV/IT/Telecommunications	Contingency for AVI-SPL contract
11101	521219		30,000	I	Other professional services	Uniquely Wisconsin marketing package
11101	594821		40,000	I	Land improvements	Courthouse flagpole feature
11101	521219		20,000	I	Other professional services	Traffic study - South Campus
13103	531303		40,000	I	Computer equipment & software	MABAS - Fire/EMS/Law
11001	611103		445,080	I	Operating transfer in	Residual transfer from Human Services
11001	611103		537,479	I	Operating transfer in	Residual transfer from Highway
11001	699999		654,955	I	Unassigned fund balance	Net available unassigned fund balance
11001	699999		1,069,486	I	Unassigned fund balance	Loan from working capital balance

RESOLUTION NO. 2022-_____

Amending the 2023 Human Services budget to become the fiscal agent for a youth crisis stabilization facility and entering into contracts to operate the facility

Executive Summary

Jefferson County has worked collaboratively with stakeholders and partners to provide programs to serve the public. One key partner is the Greater Watertown Health Foundation. In 2022, the Greater Watertown Health Foundation purchased the former Bethesda grounds in Watertown to develop a site to serve the greater region for a variety of needs. A portion of this property included Camp Matz with one building specifically identified that could be used as a Youth Crisis Stabilization Facility. Because there are limited facilities which can provide this service in Wisconsin, the Jefferson County Human Services Department has had to place children out of state for care and treatment. In addition to Jefferson County, many other counties have expressed the need for this type of facility to help children in their communities.

Upon Jefferson County and the Greater Watertown Health Foundation identifying a need for this type of facility, staff began to engage in partnerships with the State Department of Health Services and Wisconsin Community Services, which have experience in running similar types of facilities. The State Department of Health Services awarded two grants for this facility. One grant was a Consolidated Appropriations Act grant in the amount of \$800,000 which will be applied toward startup and staffing costs. The other grant was a Program Revenue grant in the amount of \$578,737 which is intended to be used for architectural, construction, and remodeling costs as well as payment of costs for reserving beds to ensure they are available for future admissions. In addition, Jefferson County expects to be awarded a Youth Crisis Services Facility Program Revenue grant in the amount of \$498,000 per year and renewable for two more years which will be applied toward operational costs. Finally, Jefferson County will establish a daily rate for other counties to utilize this facility. Jefferson County expects this facility will help save money by providing a better cost-effective solution for its children in crisis, while also saving costs for partners in law enforcement.

Admission to this facility will be voluntary for the purpose of providing short-term residential care for youth age 10-17. Specifically, this facility is intended to address the treatment needs of children who are experiencing a mental health crisis over a 3 to 5 day period, which may be extended if needed. The ultimate goal is to stabilize and treat the patient to avoid admissions to more restrictive inpatient settings, while remaining close to family and other support systems. Various care options will be provided to include treatment planning, therapeutic interventions, risk assessment and safety planning, discharge planning and continuity of care, and medication administration. Jefferson County will apply for and hold the required license for operation of this facility and will also control admissions. Wisconsin Community Services will be responsible for general operations and providing services on a day-to-day basis.

This resolution will authorize the following: 1) entering into a lease with the Greater Watertown Health Foundation for use of the property; 2) entering into a professional services contract with Wisconsin Community Services for managing and running the facility as well as determining redesign needs of the building required for licensing; 3) authorizing the establishment of a daily rate for

admissions and guidelines for entering into contracts with other counties subject to review by the Human Services Board; 4) authorizing Jefferson County to serve as fiscal agent with funds being allocated to a segregated business unit; 5) applying for appropriate licensing through the state; and 6) amending the 2023 budget to accept the grants referenced above.

The Human Service Board on December 13, 2022, and the Finance Committee on February 1, 2023, reviewed the conceptual framework of the Youth Crisis Stabilization Facility and unanimously endorsed it. The full County Board was provided an overview of the project on February 14, 2023. On March 8, 2023, the Finance Committee considered this resolution and recommended forwarding to the County Board for approval 5-0.

WHEREAS, the above Executive Summary is incorporated into this resolution, and

WHEREAS, Jefferson County and other stakeholders have identified a need for a Youth Crisis Stabilization Facility that helps to provide a needed level of care that can assist with costs to various agencies while allowing children to deescalate and stabilize at a facility close to support systems, and

WHEREAS, on February 14, 2023, the Jefferson County Administrator, Human Services Director, and the Greater Watertown Health Foundation agreed to work toward the development of a Youth Crisis Stabilization Facility to fill a need within the region, and

WHEREAS, Jefferson County has worked with the State Department of Health Services to obtain grant funding to assist with startup costs and operational costs, and

WHEREAS, other county partners have identified this type of facility as a needed facility to care for children.

NOW, THEREFORE, BE IT RESOLVED that the Human Services Department budget is amended to increase its budget by \$1,660,257, by accepting Department of Health Services grants and serving as Fiscal Agent for these funds which will be allocated to a new segregated business account, and

BE IT FURTHER RESOLVED, that the Jefferson County Administrator is authorized to contract with Wisconsin Communities Services, Inc, for purposes of running the facility and providing consulting service, and

BE IT FURTHER RESOLVED, the Jefferson County Administrator is authorized to enter into a lease with the Greater Watertown Health Foundation for the building and grounds to be used as the Youth Crisis Stabilization Facility, and

BE IT FURTHER RESOLVED, the Human Services Board is authorized to approve professional services contracts and contracts with other counties for use of this facility to include the establishment of daily rates and fees, and

BE IT FURTHER RESOLVED, the Human Service Director is authorized to seek the appropriate licensing requirements for this facility with the State of Wisconsin.

Fiscal Note: Fiscal Note: The Consolidated Appropriations Act funding of \$800,000 is available to be used March 15, 2022, to March 14, 2023. Because of an extension expected to be granted by DHS, the funding will be able to be used until February 29, 2024. The Program Revenue funding of \$538,737 is available to be used by June 30, 2023. The additional Program Revenue funding of \$498,000, if awarded, is available to be used July 1, 2023, to June 30, 2024. Jefferson County will receive reimbursement for costs incurred during that time. Please see the attached Budget Adjustment or Amendment Request form for the proposed adjustments to the 2023 budget. Unspent grant funds would be included in the 2024 budget. As a budget amendment, this resolution requires twenty (20) out of thirty (30) affirmative votes from the total membership of the County Board for passage.

Referred By:
Human Services Board and Finance Committee

03-14-2023

REVIEWED: Corporation Counsel: JBW ; Finance Director:MD

**JEFFERSON COUNTY
BUDGET ADJUSTMENT OR AMENDMENT REQUEST**

<u>Adjustment</u>	<u>Description</u>	<u>Approval Level</u>
<input type="checkbox"/> Level 1	Adjustments of operating appropriations up to \$4,999 from one account to another <u>within</u> the department's budget	Department Head
<input type="checkbox"/> Level 2	<input type="checkbox"/> a. Adjustments of operating appropriations over \$5,000 and up from one account to another <u>within</u> the department's budget.	Administrator
	<input type="checkbox"/> b. Substitution of capital items or adjustment of operating to capital appropriations up to \$24,999 from one account to another <u>within</u> the department's budget.	Administrator
	<input type="checkbox"/> c. Transfers between departments within a budgetary function of up to \$24,999.	Administrator
<input type="checkbox"/> Level 3	Amendments of operating or capital appropriations needing additional funding from contingency funds from that are under 10% of the funds originally appropriated for an individual department.	Finance Committee
<input checked="" type="checkbox"/> Level 4	<input type="checkbox"/> a. Amendments of operating or capital appropriations needing additional funding from contingency funds from that are over 10% of the funds originally appropriated for an individual department.	County Board
	<input checked="" type="checkbox"/> b. New programs in a department that were not originally budgeted through increase in expenses with offsetting increase in revenue for that program. (i.e. grant funding or donations)	County Board
	<input type="checkbox"/> c. Substitution of capital items or adjustment of operating to capital appropriations over \$25,000 from one account to another <u>within</u> the department's budget.	County Board
	<input type="checkbox"/> d. Amendments of operating or capital appropriations needing funding from general fund balance.	County Board

Increase	Decrease	Org	Obj	Proj	Account Title	Amount
<input checked="" type="checkbox"/>	<input type="checkbox"/>	63028011	421001	63008	YCSF PR State Aid	(827,737.00)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	63028011	421001	63007	YCSF CAA State Aid	(800,000.00)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	63028011	455511	63008	YCSF County Payments	(26,280.00)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	63028011	455424	63008	YCSF Medical Assistance	(6,240.00)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	63028011	557242	63008	YCSF Bldg Repair and Maint PR	528,000.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	63028011	557320	63007	YCSF Furnishings	30,565.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	63028011	557314	63008	YCSF Equipment PR	58,723.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	63028011	531303	63008	YCSF Comp Equip PR	31,501.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	63028011	531303	63007	YCSF Comp Equip	22,272.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	63028011	531319	63007	YCSF Supplies	18,800.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	63028011	557321	63008	YCSF Food PR	25,000.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	63028011	531319	63008	YCSF Supplies PR	63,274.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	63028011	532325	63008	YCSF Staff Training and Reg	34,500.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	63028011	536532	63007	YCSF Rent	80,400.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	63028011	557220	63008	YCSF Utilities PR	23,000.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	63028011	529299	63007	YCSF Purchased Care	647,963.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	63028011	511110	63008	YCSF JCHS Staff Wages	9,546.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	63028011	511210	63008	YCSF JCHS Staff Salary	49,828.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	63028011	512141	63008	YCSF JCHS Staff Social Security	4,678.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	63028011	512142	63008	YCSF JCHS Staff Retirement	4,070.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	63028011	512144	63008	YCSF JCHS Staff Health	12,360.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	63028011	512145	63008	YCSF JCHS Staff Life	26.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	63028011	512151	63008	YCSF JCHS Staff HRA	490.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	63028011	512173	63008	YCSF JCHS Staff Dental	710.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	63028011	543954	63008	YCSF JCHS Overhead	14,551.00

Description of Adjustment:

Jefferson County Human Services has received grant funding for the construction and operation of a Youth Crisis Stabilization Facility. JCHS would partner with the Greater Watertown Foundation to fund improvements to the facility and lease it from them. Additionally, JCHS would contract with Wisconsin Community Services to run the facility. Finally, JCHS would partner with other Counties, who would use the YCSF and pay a daily rate. JCHS would hold the license for the facility and control the admissions. The funding above includes both CAA and PR funding from DHS

Department Head Signature _____ Date _____

County Administrator Signature _____ Date _____

- Salaries and Fringes are not included as operating above, any changes to salaries and fringes must be discussed with the County Administrator.
- The County Administrator shall make the determination if the budget adjustment needs to go to the County Board.
- Any items \$5,000 and above must be capitalized.

ORDINANCE NO. 2022-___

Repealing and recreating section 8.09 of the Jefferson County Parks Ordinance regulating electric vehicles on Jefferson County bike paths

Executive Summary

The current Jefferson County Parks ordinance does not address the use of electric bicycles (e-bikes) and other electric mobility devices/vehicles on County bike paths. Parks Department staff recently received multiple requests to allow e-bikes and other electric mobility devices on County bike paths. The Jefferson County Parks Department supports the use of e-bikes and other mobility devices on County bike paths as noted below. If properly regulated by County ordinance, the use of these vehicles will not change the intended use of County bike paths. This amendment to the Jefferson County Parks Ordinance will allow use of e-vehicles on designated bike paths in Jefferson County at a speed limit not to exceed 15 miles per hour. The Parks Committee considered repealing and recreating section 8.09 of the Parks Ordinance at its meeting on March 2, 2023, and recommended forwarding to the County Board for approval.

Repealing Section 8.09 NON-MOTORIZED VEHICLES of the Jefferson County Parks Ordinance:

SECTION 8.09. NON-MOTORIZED VEHICLES.

~~(1) No person shall operate or drive any non-motorized vehicle on or within a recreation trail, park, or other property subject to this Ordinance except on designated trails, paved roads and in parking areas. For purposes of this ordinance, "non-motorized vehicle" is defined, without limitation by enumeration, as any human-powered vehicle such as a unicycle, bicycle, or tricycle. This section does not apply to pedestrians and persons using any manually or low-powered mechanically propelled vehicle designed specifically for use by persons with physical disabilities.~~

~~(2) Dog sledging is prohibited on or within a park, recreation trail, or other property subject to this Ordinance. [Ord. No. 2016-22, 02-14-2017]~~

Recreating section 8.09 NON-MOTORIZED VEHICLES as follows:

SECTION 8.09. NON-MOTORIZED VEHICLES.

(1) Park Trails

- a. No person shall operate or drive any motorized or non-motorized vehicle on a bike path or within a park except on trails designated and marked for their defined use.
- b. An individual with a physical disability may operate a personal assistive mobility device on any trails that are open to other pedestrian traffic.
- c. Dog sledging is prohibited in all county parks, trails, and paths unless otherwise authorized by issuance of a special use permit.
- d. Fat bikes are only allowed on park trails where the posted park rules allow and, when trails are snow covered, groomed, and listed as open by the County Parks Department.
- e. No person may hike or walk dogs on designated cross-country ski trails when the trails are snow covered and groomed in any park.

(2) Bike Paths

- a. All Jefferson County bike paths are considered multi-use paths and open to pedestrians, bicycles, e-bicycles, inline skates, play vehicles, and electric scooters as defined below unless otherwise posted.
- b. Electric vehicle users shall comply with Wisconsin Statutes, sections 346.77 through 346.82 at all times while on Jefferson County bike paths.
- c. It shall be unlawful for any person operating a bicycle, e-bicycle, e-scooter, or other vehicle on a bike path to pass another person or vehicle traveling in the same direction on the path without

providing a warning to the person being passed either verbally or with a bike horn, bell, or other device and making it evident that the person being passed is aware of the passing person's approach.

- d. Pedestrians shall at all times have the right-of-way upon any bike paths; and if necessary, the person operating such bicycle, e-bicycle or e-scooter shall dismount and exit the traveled portion of the bike path to the extent necessary to prevent a collision.
- e. Bicycle riders shall proceed in their extreme right-hand side of the trail at all times, in a single file only.
- f. Any such person operating a bicycle, e-bicycle, e-scooter, or other vehicle upon a bike path must have the bicycle, e-bicycle, e-scooter, or other vehicle under control at all times.
- g. All e-bicycles, e-scooters, and other electric powered vehicles shall be restricted to 15 mph at all times when on Jefferson County bike paths that allow their use.
- h. All other temporary regulations, restrictions, and closures, posted by the Jefferson County Parks Department at trail heads and trail crossings shall be adhered to at all times.

(3) Definitions:

- Pedestrian: means any person afoot or any person operating a wheelchair, either manually or mechanically propelled, or other low-powered, mechanically propelled vehicle designed specifically for use by a physically disabled person, but does not include any person using an electric bicycle, electric scooter, or an electric personal assistive mobility device.
- Electric personal assistive mobility device: a self-balancing, 2-nontandem-wheeled device that is designed to transport only one person and that has an electric propulsion system that limits the maximum speed of the device to 15 miles per hour or less.
- Play vehicle: Means a coaster, skate board, roller skates, sled, toboggan, unicycle, or tow vehicle upon which a person may ride and does not include in-line skates or electric scooters.
- In-line skates: means skates with wheels arranged singly in a tandem line rather than in pairs.
- Bicycle: vehicle propelled by feet or hands acting upon pedals or cranks and having wheels any 2 of which are not less than 14 inches in diameter.
- Electric bicycle (e-bike): means a bicycle that is equipped with fully operative pedals for propulsion by human power and an electric motor of 750 watts or less and as defined by Wisconsin Statutes 340.01.
- Electric scooter: means a device weighing less than 100 pounds that has handlebars and an electric motor, is powered solely by the electric motor and human power, and has a maximum speed of not more than 20 miles per hour on a paved level surface when powered solely by the electric motor. "Electric scooter" does not include an electric personal assistive mobility device, motorcycle, motor bicycle, electric bicycle, or moped.
- Bike Path: All paved or graveled off-road trails managed by the Jefferson County Parks Department including the Glacial River Bike Trail, Jefferson Interurban Trail, and the Korth Park Connector Trail.
- Mountain Bike: an all-terrain bicycle with wide knobby tires, strong frame, and straight handlebars that is used for riding over rough ground.
- Fatbike: a bicycle with oversized tires 3.5" or wider, designed for riding off-road, particularly on soft terrain such as snow or sand.
- Mountain Bike Trail: An off-road, unpaved trail designated and designed for use by mountain bikes.

WHEREAS, Jefferson County bike paths and park trails are an invaluable asset to our communities and provide recreational opportunities for users of all levels, and those users safety and positive experiences are a priority of the department, and

WHEREAS, this ordinance change is meant to provide additional guidance and regulation for the safe and equitable use of Jefferson County bike paths and park trails to users of all abilities while ensuring

the right type of recreation is allowed for the right location, and

WHEREAS, this change is meant to keep utilization of Jefferson County Parks and Trails in line with State definitions and local ordinances while incorporating best management practices from various trail studies.

NOW, THEREFORE, BE IT ORDAINED that the Jefferson County Board of Supervisors hereby repeals and recreates the Jefferson County Parks Ordinance, Section 8.09 Non-Motorized Vehicles as described herein to provide further clarification and regulation for a wider array of uses on Jefferson County bike paths and park trails.

BE IT FURTHER ORDAINED, that this Ordinance shall become effective upon publication as provided by law.

Fiscal Note: There is no fiscal impact to this amendment to the Jefferson County Parks Ordinance.

Referred By:
Parks Committee

03-14-2023

REVIEWED: Corporation Counsel: JBW ; Finance Director: MD

RESOLUTION NO. 2022-_____

Authorizing recreational trail grant application and acceptance

Executive Summary

The Jefferson County Parks Department is seeking grant funds to complete a recreation trail for hiking, biking and cross-country skiing on the right-of-way owned by We Energies and known as the Interurban Trail. The proposed trail is 10.96 miles in length and is located on the former Interurban Rail Line that connects the City of Watertown to the City of Oconomowoc. The project is located primarily in Jefferson County with 10 miles of trail and a portion in Waukesha County with 1 mile of trail. The City of Watertown and the City of Oconomowoc are the project boundaries. This resolution authorizes the Jefferson County Parks Department to seek and accept additional funding for this project through Wisconsin Department of Transportation grant programs including the Transportation Alternatives Program and other Bipartisan Infrastructure Law grant programs. The Jefferson County Parks Committee considered this resolution at its meeting on March 2, 2023, and recommended forwarding to the County Board for approval.

WHEREAS, the Jefferson County Parks Committee has expended significant time and effort towards establishing a multi-use trail from Watertown to Oconomowoc, and

WHEREAS, Phase I and II of the Interurban Trail is complete and there are currently 7 miles of trail open to the public, and

WHEREAS, Waukesha County and the City of Oconomowoc have begun planning, budgeting, and grant writing for the final off-road and on-road portions of this trail which will directly connect with the Lake Country Trail in Oconomowoc, and

WHEREAS, Jefferson County has been awarded a Knowles Nelson Stewardship Grant in the amount of \$249,999.00 for Phase III of the Interurban Trail, and

WHEREAS, the Parks Committee recommends seeking grant funds from the Wisconsin Department of Transportation, Transportation Alternatives Program and other Bipartisan Infrastructure Law grant funds to fund up to 80% of phase III construction costs, and

WHEREAS, the Parks Committee recommends completion of these multi-purpose trails as part of the County's Bikeway/Pedestrian Way Plan, the Jefferson County Comprehensive Plan, and the Glacial Heritage Area Plan, and

WHEREAS, any grant application through these programs needs to be accompanied by a resolution supporting the project.

NOW, THEREFORE, BE IT RESOLVED that the Parks Department is authorized to seek funding from the Wisconsin Department of Transportation, Transportation Alternatives Program and other Bipartisan Infrastructure Law grant programs for this multi-use recreational trail.

BE IT FURTHER RESOLVED that if grant funds are awarded in sufficient amounts to pay for the costs of construction, the County Administrator is hereby authorized to accept said grant funds on behalf of Jefferson County, enter into grant contracts, and perform all other duties necessary to comply with and fulfill the grant provisions.

Fiscal Note: The Wisconsin Department of Transportation and the Transportation Alternatives Program grant funds 80% of the cost of construction estimated at \$1,609,692.95. The County is responsible for 20% of the cost of construction estimated at \$321,938.59. Thereafter, Jefferson County would be responsible for maintenance which is estimated at \$600 - \$900 per mile per year over the approximately 10 miles of trail that would be added. The County will continue to promote Adopt-A-Trail relationships to lessen the cost of maintenance.

Referred By:
Parks Committee

03-14-2023
REVIEWED: Corporation Counsel: JBW ;Finance Director: MD

**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 official zoning map of Jefferson County, filed for public hearing held on February 16, 2023 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 PETITION R4457A-23

DATED THIS 27th DAY OF FEBRUARY, 20203

Blane Poulson, Secretary

**THE PRIOR MONTH'S AMENDMENTS, R4453A-23, R4454A-23, R4455A-23,
AND R4456A-23 ARE EFFECTIVE UPON PASSAGE BY COUNTY BOARD,
SUBJECT TO WIS. STATS. 59.69(5)**

ORDINANCE NO. 2022-_____

Amending Official Zoning Map

WHEREAS, the Jefferson County Board of Supervisors has heretofore been petitioned to amend the official zoning map of Jefferson County, and

WHEREAS, Petition R4457A-12 was referred to the Jefferson County Planning and Zoning Committee for public hearing on February 16, 2023, and

WHEREAS, the proposed amendment has 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 official zoning map of Jefferson County as follows:

**FROM A-1, EXCLUSIVE AGRICULTURAL TO A-2, AGRICULTURAL AND RURAL
BUSINESS**

Rezone 5.5 acres of PIN 026-0616-3413-003 (16.294 ac) to create both a new 5-acre A-2 lot and a 0.5-acre access strip to be added to the adjoining A-2 zone at **N2815 County Road E** on PIN 026-0616-3412-002 (22 ac). Both properties are owned by JART Midwest LLC and are in the Town of Sullivan. This is in accordance with Sec. 11.04(f)7 of the Jefferson County Zoning Ordinance. It is conditioned upon approval of public road access and approval and recording of the final certified survey map for the lot. This is null and void and of no effect one year from the date of County Board approval unless all applicable conditions have been completed by that date. R4457A-23 – Sea & Sea Barge and Rental LLC/JART Midwest LLC Property

Referred By:
Planning and Zoning Committee

03-14-2023

REVIEWED: Corporation Counsel: JBW; Finance Director: MD

PROCLAMATION 2022-_____

**National 9-1-1 Telecommunicator Week
April 9–15, 2023**

WHEREAS, 9-1-1 is nationally recognized as the number to call in an emergency to receive immediate help from police, fire, emergency medical services, or other appropriate emergency response entities; and

WHEREAS, The Jefferson County Sheriff’s Office 911 Communication Operators are the first line of communication and the most critical point of contact Jefferson County residents and visitors have with emergency services; and

WHEREAS, 9-1-1 Communication Operators are responsible for the safety of our police officers, firefighters and EMS whom are dependent upon the quality and accuracy of the information obtained from individual’s who contact communications centers; and

WHEREAS, Jefferson County Sheriff’s Office 911 Communication Operators serve as the most important link of service between our police, firefighters and EMS by monitoring their activities by radio and computer, providing them information and ensuring their safety; and

WHEREAS, Jefferson County Sheriff’s Office 911 Communication Operators have contributed substantially to the apprehension of criminals, suppression of fires, and treatment of patients through their commitment and dedication to public safety; and

WHEREAS, Jefferson County Sheriff’s Office 911 Communication Operators have shown and exhibited compassion, understanding, professionalism and the ability to work under extreme pressure during the performance of their duties; and

NOW, therefore, the Jefferson County Board of Supervisors of Jefferson County, do hereby proclaim April 9th – 15th, 2023 as National Public Safety Telecommunicators Week. I call upon all government officials, parents, teachers, school administrators, caregivers, businesses leaders, non-profit organizations, and the people of the United States to observe this month with training, events, and activities to educate the public on 9-1-1 and its services.

Referred By:
County Administrator

03-14-2023

APPOINTMENT BY COUNTY BOARD CHAIR

By virtue of the authority vested in me under Section 59.54(8) I hereby request confirmation of the following appointments:

- a. Samantha LaMuro, Hospital Representative – Fort HealthCare to the Local Emergency Planning Committee (LEPC) for an indeterminate term

AYES _____ NOES _____ ABSTAIN _____ ABSENT _____

- b. Scott Johnson, State Elected Official, Representative to the Assembly, District 33, to the Local Emergency Planning Committee (LEPC) for an indeterminate term

AYES _____ NOES _____ ABSTAIN _____ ABSENT _____

APPOINTMENTS BY COUNTY ADMINISTRATOR

By virtue of the authority vested in me under Sections 59.18(2)(c) of the Wisconsin Statutes, I respectfully request confirmation of the following appointments:

- a. Samantha LaMuro, to the Board of Health for a three-year term ending May 12, 2026.

AYES _____ NOES _____ ABSTAIN _____ ABSENT _____

- b. Dr. Donald Williams, to the Board of Health for a three-year term ending May 12, 2026

AYES _____ NOES _____ ABSTAIN _____ ABSENT _____

- c. *Director of Facilities Management for an indeterminate term

AYES _____ NOES _____ ABSTAIN _____ ABSENT _____