

**GENERAL FINANCIAL CONDITION  
JEFFERSON COUNTY WISCONSIN  
October 1, 2013**

Available Cash on Hand		
September 1, 2013	\$	(95,214.79)
September Receipts	\$	<u>6,041,575.28</u>
 Total Cash	\$	 5,946,360.49
Disbursements		
General - September 2013	\$	4,477,294.85
Payroll - September 2013	\$	<u>1,199,561.74</u>
 Total Disbursements	\$	 <u>5,676,856.59</u>
 Total Available Cash	\$	 <b>269,503.90</b>
 Cash on Hand (in bank) Oct. 1, 2013	\$	568,529.70
Less Outstanding Checks	\$	<u>299,025.80</u>
 Total Available Cash	\$	 <b>269,503.90</b>
 Local Government Investment Pool - General	\$	 20,411,008.26
Institutional Capital Management	\$	15,953,483.29
Local Government Investment Pool -Clerk of Courts	\$	25,919.34
Local Government Investment Pool -Farmland Preservation	\$	252,641.65
Local Government Investment Pool -Parks/Liddle	\$	<u>87,425.97</u>
	\$	<b>36,730,478.51</b>
 2013 Interest - Super N.O.W. Account	\$	1,193.36
2013 Interest - L.G.I.P. - General Funds	\$	17,813.94
2013 Interest - ICM	\$	129,523.33
2013 Interest - AIM	\$	288.51
2013 Interest - L.G.I.P. - Parks /Carol Liddle Fund	\$	67.11
2013 Interest - L.G.I.P. - Farmland Preservation	\$	193.94
2013 Interest - L.G.I.P. - Clerk of Courts	\$	<u>19.90</u>
Total 2013 Interest	\$	<b>149,100.09</b>

JOHN E. JENSEN  
JEFFERSON COUNTY TREASURER

# Jefferson County

FY 14 – County Administrator’s  
Recommended Budget

## Agenda

- Budget Summary
- Levy Overview
- Fund Balance Policy Application
- Department Highlights
  - Levy Impact
  - Personnel Changes
  - Capital/Highlighted Expenditures
- Highway Facilities Impact
- Levy Impact Overview
- Next Steps
- Summary

## BUDGET SUMMARY

## Budget Summary Estimated Expenditures

Governmental Funds

- 100 – General Funds - \$31,636,987
- 240 – Health Department - \$2,414,769
- 250 – Human Services - \$20,452,041
- 300 – Debt Service Fund - \$0
- 400 – Capital Projects Fund - \$16,750,000
  - Highway Project Costs

Proprietary Funds

- 700 – Highway Department - \$10,775,709
- 750 – MIS - \$1,339,176

**TOTAL EXPENDITURES - \$83,368,682**

## Budget Summary Estimated Revenues

Governmental Funds

- 100 – General Funds - \$16,370,858
- 240 – Health Department - \$1,452,830
- 250 – Human Services - \$12,049,334
- 300 – Debt Service Fund - \$0
- 400 – Capital Projects Fund - \$0

Proprietary Funds

- 700 – Highway Department - \$4,826,604
- 750 – MIS - \$1,294,176

**TOTAL REVENUES - \$35,993,802**

## Budget Summary Other Financing Sources

Governmental Funds

- 100 – General Funds - \$3,400,274
- 240 – Health Department - \$74,660
- 250 – Human Services - \$100,579
- 300 – Debt Service Fund - \$0
- 400 – Capital Projects Fund - \$16,750,000
  - Highway Project Bonds

Proprietary Funds

- 700 – Highway Department - \$0
- 750 – MIS - \$45,000

**TOTAL OTHER FINANCING SOURCES - \$20,370,513**

### Budget Summary General Revenues

- Sales Tax – Increase of \$109,451 to \$5,265,367
- General State Shared Revenues – will be status quo - \$1,177,263
- Utility State Shared Revenue – reduced by \$16,286 from 2013 Adopted Budget to \$895,036
- General Fund Balance Available - \$1,186,459 (used for capital expenditures)

### Budget Summary Contingency Fund and Mis

- Contingency
  - General Contingency - \$543,473
  - Vested Benefit Contingency - \$275,000
- Miscellaneous
  - Health Insurance - \$6.8 million - \$678,485
  - WRS - \$2.4 million - \$49,171
  - Step Increases

### LEVY OVERVIEW

### Budget Summary County Tax Levy Breakdown

Governmental Funds

- 100 – General Funds - \$11,865,855
- 240 – Health Department - \$887,279
- 250 – Human Services - \$8,302,128
- 300 – Debt Service Fund - \$0
- 400 – Capital Projects Fund - \$0

Proprietary Funds

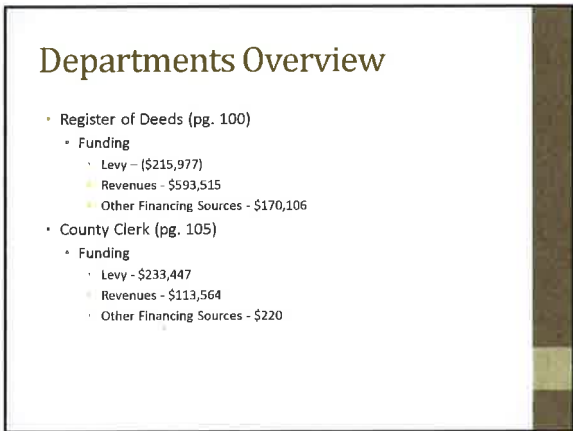
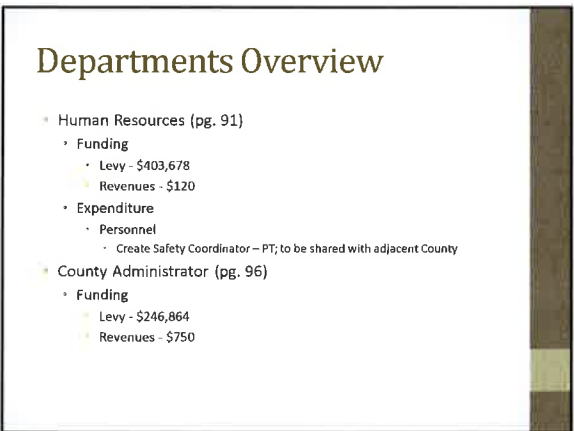
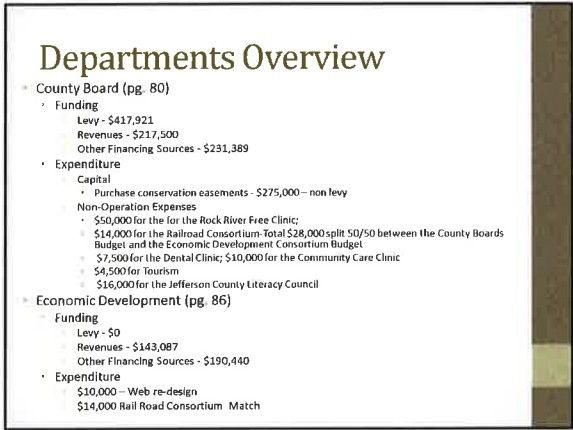
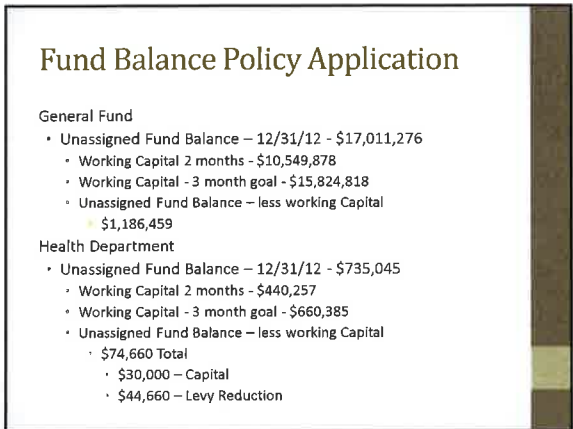
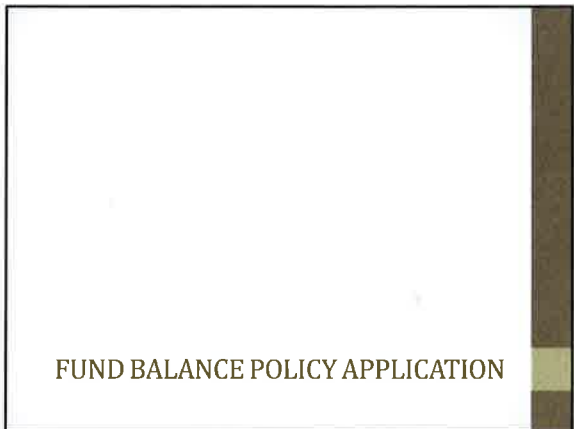
- 700 – Highway Department - \$5,949,105
- 750 – MIS - 0

### Budget Summary County Tax Levy Summary

- Total Tax Levy - \$27,004,367
- Non-Countywide Tax Levy
  - Health Department - \$887,279
  - County Library System - \$1,015,778
- Total Countywide Tax Levy - \$25,101,310

### New Construction Levy

- DOR determined increase by .60% county wide
- Equates to \$155,002 capturing new growth
- These fund dedicated to capital in FY 14



## Departments Overview

- Land Information (pg. 113)
  - Funding
    - Levy - \$347,829
    - Revenues - \$189,460
    - Other Financing Sources - \$76,657
  - Expenditure –
    - Capital
      - Large Format Scanner - \$14,000 – non levy
      - VM Server - \$40,000 – non levy
      - AutoCad Civil 3d - \$8,700 – non levy
      - Surveyor's GPS Unit - \$20,000 – non levy
- County Treasurer (pg. 121)
  - Funding
    - Levy - (\$763,775)
    - Revenues - \$1,036,620

## Departments Overview

- District Attorney (pg. 126)
  - Funding
    - Levy - \$700,935
    - Revenues - \$121,753
- Corporation Counsel (pg. 132)
  - Funding
    - Levy - \$369,779
    - Revenues - \$264

## Departments Overview

- Park Department (pg. 136)
  - Funding
    - Levy - \$991,967
    - Revenues - \$233,405
    - Other Financing Sources - \$242,067
  - Expenditure
    - Capital
      - Fund Balance Levy
        - ATV - \$15,000 – Fund Balance
        - Groover/Dags/ Tracks - \$40,000 – Fund Balance
        - Install Well - \$13,000 – Fund Balance
        - Replace Mower Trailer - \$5,000 – Fund Balance
        - 9 hole disc golf - \$10,000 - Fund Balance
        - Replace Mower - \$22,000 – Fund Balance
      - Levy
        - Recreational Equipment - \$45,000 - \$14,329 Fund Balance, rest Levy
        - Carves Parking lot - \$75,000 – Levy
      - Donation/State Funded
        - Fishing Warf - \$62,540 - \$49,800 state funded, \$9,340 Parks in kind; \$3,500 from Parks budget
        - Woodland Restorations - \$30,000 - Donations
        - Mason Log Home - \$50,000 – Donation

## Departments Overview

- Central Services (pg. 147)
  - Funding
    - Levy - \$827,782
    - Revenues - \$3,650
  - Expenditure
    - Capital
      - Water Main CH - \$24,000 – Fund Balance
      - Security Cameras CH - \$35,500 – Fund Balance
      - Replace Boilers CH - \$80,000 – Fund Balance

## Departments Overview

- Sheriff (pg. 151)
  - Funding
    - Levy - \$11,719,499
    - Revenues - \$1,559,336
    - Other Financing Sources - \$542,933
  - Expenditure
    - Capital
      - Unmarked Squad - \$25,000 – Fund balance
      - Prisoner Transport Van - \$35,000 – Fund balance
      - ATV - \$10,000- Fund balance
      - Radio Console - \$173,000 – Fund balance
      - Additional Receiver Johnson Creek - \$72,000 – Fund balance
      - Tower Facility Sullivan/Rome - \$180,000 – Fund balance
      - Finger Print ID - \$19,000 – Fund balance
      - Coban Squad Video - \$6,500 – Fund balance

## Departments Overview

- Child Support (pg. 174)
  - Funding
    - Levy - \$196,079
    - Revenues - \$984,904
  - Expenditure
    - Personnel
      - Financial Support Specialist – increase hours/benefit position
      - Clerical Pool/Temp Hours– additional hours
- Clerk of Courts (pg. 179)
  - Funding
    - Levy - \$1,645,660
    - Revenues - \$1,011,015
  - Expenditure
    - Capital
      - Video Conferencing #3 - \$98,000 – Fund Balance
      - Sound System #3 - \$36,000 – planned carry over
      - Commissioner Room - \$28,000 – planned carry over/COC Investment
      - Space Saver System - \$12,000 – utilize other department (Child Services)
    - Personnel
      - Eliminate Coop Students/ Replace with AA for Court Commissioner – Recommend (pending approval in 2013)

## Departments Overview

- **Coroner (pg. 192)**
  - **Funding**
    - Levy - \$89,638
    - Revenues - \$55,000
- **Finance (pg. 195)**
  - **Funding**
    - Levy - \$434,766
    - Revenues - \$20,020

## Departments Overview

- **Emergency Management (pg. 200)**
  - **Funding**
    - Levy - \$67,511
    - Revenues - \$812,825
    - Other Financing Sources - \$220,929
  - **Expenditure**
    - Capital
      - Flood Mitigation - \$523,475 -- State Aid \$458,041/Fund balance \$65,434
- **Veterans Administration (pg. 207)**
  - **Funding**
    - Levy - \$150,459
    - Revenues - \$16,500

## Departments Overview

- **UW Extension (pg. 210)**
  - **Funding**
    - Levy - \$361,527
    - Revenues - \$35,031
    - Other Financing Sources - \$21,201
  - **Expenditure**
    - Capital
      - Replace meeting room technology - \$55,000 -- fund balance
- **Fair Park (pg. 219)**
  - **Funding**
    - Levy - \$118,006
      - \$67,000 -- Capital
      - \$51,006 -- Fair Park Operations
      - Fair Week - \$0
    - Revenues - \$1,154,100
    - Other Financing Sources - \$15,653
  - **Expenditure**
    - Capital
      - Front End Loader - \$60,000 -- fund balance
      - Water tank - \$7,000 -- fund balance

## Departments Overview

- **Land and Water Conservation (pg. 227)**
  - **Funding**
    - Levy - \$225,788
    - Revenues - \$378,318
- **Zoning (pg. 234)**
  - **Funding**
    - Levy - \$357,665
    - Revenues - \$234,750
    - Other Financing Sources - \$227,220
  - **Expenditure**
    - Capital
      - Replace Color Printer - \$6,000 -- fund balance

## Departments Overview

- **Human Services (pg. 269)**
  - **Funding**
    - Levy - \$8,302,128
    - Revenues - \$12,049,334
    - Other Financing Sources - \$100,579
  - **Expenditure**
    - Capital
      - Replace Existing Floors - \$10,000 -- Fund balance
      - Parking Lot Lighting (LED) - \$30,000 -- Fund balance
      - Cisco Phone - \$5,700 -- Fund balance
      - IS Projects - \$103,930 -- Fund Balance
    - **Personnel**
      - Eliminate Nutrition Site Manager -- previously unfunded -- Recommended
      - Create 2- Comprehensive Community Services Facilitators -- Pending Federal Funds

## Departments Overview

- **Debt Service (pg. 319)**
  - \$0
- **Capital Projects (pg. 321)**
  - **Funding**
    - Other Financing Sources - \$16,750,000
  - **Expenditure**
    - Bond Issuance Costs - \$250,000
    - Main Facility - \$15,000,000
    - Satellite Facilities - \$1,500,000

## Departments Overview

- Highway Department (pg 325)
  - Funding
    - Levy - \$5,949,105
    - Revenues - \$4,826,604
  - Expenditure
    - Capital
      - Projects
 

Project #1: CTH N (CTH B - CTH A) **Phase II	
Length: 4.00 miles Description: Construction, Pave, Shoulder	\$2,921,837
Project #2: CTH G (US 18 - 5TH #9)	
Length: 3.50 miles Description: Pave, Shoulder	\$840,000
Project #3: CTH A (Hope Lake Road - Lake Mills)	
Length: 0.75 mile Description: Construction, Pave, Shoulder	\$505,000
Project #4: CTH P (CTH E - bonita)	
Length: xxx miles Description: Design	\$45,000
Project #5: CTH J/W (CTH G - City of Jefferson)	
Length: xxx miles Description: Design	\$50,000
<b>ESTIMATED TOTAL</b>	<b>\$4,361,837</b>
      - Equipment - \$950,000
        - 3 Small Trucks, 3 Specialty Trucks, Tractor/Backhoe, Motor Grader, Shoulder Machine, Chip Spreader
    - Personnel
      - Eliminate 1 Equipment Operator - Recommended
      - GIS/Engineering Tech - Create - Recommended

## Departments Overview

- MIS (pg.373)
  - Funding
    - Revenues - \$1,294,176
    - Other Financing Sources - \$45,000
  - Expenditure
    - Capital
      - Server Allocation - \$16,500 - Allocation
      - IBM I Series - \$45,000 - Allocation
      - Replace A/C in CH - \$35,000 - Allocation
      - Phone System Upgrade - \$30,000 - Allocation

## Departments Overview

- Library System (pg, 240)
  - Funding
    - Levy - \$1,021,164 (\$1,015,778 Non-Countywide, \$5,386 Countywide)
    - Formula based on usage
  - Health Department (pg, 243)
    - Funding
      - Levy - \$887,279
      - Revenues - \$1,452,830
      - Other Financing Sources - \$74,660
    - Expenditure
      - Capital
        - SUV - \$30,000 - Health Fund Balance

## HIGHWAY FACILITY IMPACT

## Highway Facility Notes

- 300 -Debt Service Funds
  - \$0 is currently in the budget as the County was debt free effective April 2013.
  - Anticipation of about \$55,000 in capitalized interest cost
- 400 - Capital Projects fund
  - Other Financing Sources - \$16,750,000
  - Expenditure
    - Bond Issuance Costs - \$250,000
    - Main Facility - \$15,000,000
    - Satellite Facilities - \$1,500,000

## Financing Models

- Finance Committee will be discussing options this week for recommendation to County Board
- Focus of structure
  - Take Advantage of Competitive Rates
  - Take Advantage of Bank Qualified Bonds
  - Limit Interest Cost
  - First payment from Levy - 2015







**JEFFERSON COUNTY**  
**OFFICE OF THE COUNTY**  
**ADMINISTRATOR**

**BEN WEHMEIER**  
County Administrator

**TAMMIE J. JAEGER**  
Administrative Assistant  
Confidential

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**"Jefferson County: Responsible government advancing quality of life."**

TO: Jefferson County Board of Supervisors  
FROM: Benjamin Wehmeier, County Administrator  
DATE: October 8, 2013  
SUBJECT: 2014 Budget – Supervisor Amendments

As part of the 2014 Budget development process, individual Supervisors may submit proposed amendments to the Recommended Budget. This process enables Supervisors to provide their proposed amendment and what their intended impact is on the 2014 Budget.

Supervisors are reminded that the 2014 Recommended Budget includes a property tax levy increase of \$155,002 (0.6%) based on the new growth calculation in the County. This is the maximum increase allowed by State law. Accordingly, for operations purposes, if additional funds are sought for a specific program or operation, a corresponding reduction of a program, department or capital item should be included as part of the budget amendment process.

Attached, for your use, is a copy of the 2014 Budget Supervisor Amendment form. Feel free to make copies of this form if you wish to submit more than one amendment. Remember, only one amendment may be included on each form. This form will also be e-mailed to Supervisors so that they can make their own copies or the Administrator's Office may be contacted for further assistance.

The following is a schedule of when and how these Amendment forms will be processed and reviewed:

October 8, 2013 Supervisors receive Amendment forms and guidelines from the County Administrator.

October 10–29, 2013 Supervisors prepare any proposed Amendments to the Recommended Budget and submit them to the County Administrator's Office no later than noon on October 29, 2013.

- October 22, 2013      Public Hearing on the Recommended Budget
- October 29, 2013      Amendments are due to the County Administrator's Office no later than noon on this date.
- October 9 to  
November 4, 2013      County Administrator, Finance Director and Department Heads review the proposed amendment forms and calculate the fiscal and operational impact of each proposed amendment as they are submitted to the Administrator's Office. Supervisors who submit a proposed amendment may be contacted if further explanation is needed.
- November 5, 2013      Finance Committee meets to review the proposed amendments and takes action on a recommendation to the County Board, for each proposed amendment.
- November 12, 2013      County Board meets to consider action on any proposed amendments and then adopts the 2014 Budget.

The County utilizes a formal Supervisory Amendment process in order to make it more structured and understandable for Board members. In addition, it gives staff and the Finance Committee the opportunity to analyze any proposed amendments so that the County Board can make informed decisions when they meet to adopt the budget. In order to provide the Committee and staff with sufficient time to review proposed amendments, Supervisors are asked to submit their amendments as soon as possible after October 8th.

Feel free to contact either myself or Brian Lamers if you have any questions regarding this process. I would request that if you have questions concerning the budget that these are brought through my office so we can coordinate a full response.

Sincerely,



Benjamin P. Wehmeier  
County Administrator

cc: Department Heads

**2014 Budget  
Jefferson County  
Proposed Supervisor Amendment**

By Supervisor(s) \_\_\_\_\_

Amendment # TBD

To amend the 2014 Recommended Budget (as amended by the Finance Committee),  
I (we) hereby propose:

I (we) estimate that this proposed amendment would increase / decrease (circle one) the tax levy  
by \$ \_\_\_\_\_

I (we) also propose offsetting any tax levy increase / decrease (circle one) with  
a tax levy increase / decrease (circle one) to the following department(s) and/or program area(s):

THIS SECTION FOR FINANCE DEPARTMENT STAFF USE

Bus Unit Description	Bus Unit	Account Number	Expenditure Increase (Decrease)	Revenue Increase (Decrease)	Other Sources Increase (Decrease)	Net Levy Increase (Decrease)
			\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -

**Totals** \$ -    \$ -    \$ -    \$ -

Finance Member	Aye	Noe
Braugher, Jim		
Hannemann, Jennifer		
Jones, Dick		
Mode, Jim		
Molinaro, John		
Result	0	0

*Fiscal note:*

County Board voting record:

Ayes	
Noes	
Abstain	
Absent	