

**JEFFERSON COUNTY BOARD MINUTES  
TUESDAY, MAY 13, 2014, 7:00 P.M.**

Chair Jim Schroeder presiding.

County Clerk Barbara Frank called the roll with all members being present except Supervisor Jim Mode who gave prior notice of his inability to attend.

District 1..... Richard C. Jones	District 2 ..... Mike Kelly
District 3..... Greg David	District 4 ..... Augie Tietz
District 5... James B. Braughler	District 6 ..... Ron Buchanan
District 7..... Dwayne C. Morris	District 8 ..... Michael Wineke
District 9..... Amy Rinard	District 10 ..... Al C. Counsell
District 11..... Donald Reese	District 12 ..... Peter A. Hartz
District 13..... Ed Morse	District 14 ..... Kirk Lund
District 15..... Steven J. Nass	District 16 ..... Laura Payne
District 17..... Russell Kutz	District 18 .. Jennifer Hanneman
District 19..... Jim Schroeder	District 20 ..... Jim Mode
District 21..... John C. Kannard	District 22 ..... Blane Poulson
District 23..... George Jaeckel	District 24 ..... Kate Murley
District 25..... Matthew Foelker	District 26 ..... Carlton Zentner
District 27..... Glen D. Borland	District 28 ..... Dick Schultz
District 29..... Paul Babcock	District 30 ..... Walt Christensen

County Administrator Ben Wehmeier led the Pledge of Allegiance.

A moment of silence was observed.

County Administrator Wehmeier certified compliance with the Open Meetings Law.

Mr. David requested the moving of Item #14a (Resolution No. 2014-14) to accommodate the number of interested persons in attendance. There being no objection, Chair Schroeder moved Item #14a after Item #8 (Public Comment).

**Ms. Rinard moved that the minutes of the April 15, 2014, meeting be approved as presented.** Seconded and carried.

**GENERAL FINANCIAL CONDITION  
JEFFERSON COUNTY, WISCONSIN  
MAY 1, 2014**

Available Cash on Hand		
April 1, 2014	\$	(100,571.73)
April Receipts		<u>7,740,540.89</u>
Total Cash		
	\$	7,639,969.16
Disbursements		
General – April 2014	\$	5,546,049.93
Payroll – April 2014		<u>1,194,073.22</u>
Total Disbursements		
Total Available Cash	\$	<u>6,740,123.15</u>
Cash on Hand		
(in bank) May 1, 2014	\$	1,871,882.20

Less Outstanding Checks	972,036.19	
Total Available Cash		\$ 899,846.01
Local Government Investment Pool - General		\$ 25,549,193.03
Institutional Capital Management		16,066,541.73
Local Government Investment Pool - Clerk of Courts		25,932.47
Local Government Investment Pool - Farmland Preservation		227,618.11
Local Government Investment Pool - Parks/Liddle		87,470.24
Local Government Investment Pool - Highway Bond		<u>3,521,049.94</u>
		\$ 45,477,805.52
2014 Interest - Super N.O.W. Acct.		\$ 334.14
2014 Interest - L.G.I.P. - General Funds		7,445.02
2014 Interest - ICM		58,484.79
2014 Interest - L.G.I.P. - Parks/Carol Liddle Fund		24.83
2014 Interest - L.G.I.P. - Farmland Preservation		68.43
2014 Interest - L.G.I.P. - Clerk of Courts		7.37
2014 Interest - L.G.I.P. - Highway Bond		<u>999.62</u>
Total 2014 Interest		\$ 67,364.20

JOHN E. JENSEN  
JEFFERSON COUNTY TREASURER

**County Clerk Frank presented the following communications:**

1. Chair Schroeder, as appointing authority for standing committees, hereby appoints the following to the various committees for 2014-2016 effective April 25, 2014:

ADMINISTRATION AND RULES/ICC COMMITTEE: (5 members - 1 Chair - 1 1st Vice Chair - 1 2nd Vice Chair) Braughler, Hanneman, Nass, Rinard, Schroeder

ECONOMIC DEVELOPMENT CONSORTIUM: (3 members + 6 municipality representatives) Borland, Mode, Tietz, David, Freitag, Hansen, Johnsrud, Trebatoski, Wilke

FAIR PARK COMMITTEE: (5 members) Counsell, Foelker, Hanneman, Kutz, Poulson

FARMLAND CONSERVATION EASEMENT COMMISSION: (3 members + 2 public) Christensen, Nass, Poulson, Burlingham, Hadler

FINANCE COMMITTEE: (5 members) Braughler, Hanneman, Jones, Poulson, Schroeder

HIGHWAY COMMITTEE: (5 members) Buchanan, Christensen, Counsell, Jaeckel, Zentner

HOME CONSORTIUM BOARD: (3 county representatives + 1 alternate)

Buchanan, Kannard, Schultz, Kutz (alternate)

HUMAN RESOURCES COMMITTEE: (5 members) Babcock, Braughler, David, Mode, Wineke

INFRASTRUCTURE COMMITTEE: (5 members) David, Jones, Kanard, Kelly, Kutz

LAND & WATER CONSERVATION COMMITTEE: (5 members - 2 members of UW Extension + 1 *Chairman of Farm Service Agency*) Foelker, Hartz (UW), Morse (UW), Zentner, *Anfang*

LAW ENFORCEMENT/EMERGENCY MANAGEMENT COMMITTEE: (5 members) Counsell, Lund, Morris, Rinard, Wineke

PARKS COMMITTEE: (5 members) Christensen, Foelker, Kelly, Payne, Tietz

PLANNING & ZONING COMMITTEE: (5 members – 3 unincorporated) David, Jaeckel, Nass, Reese, Rinard

SOLID WASTE COMMITTEE/AIR QUALITY: (5 members) Lund, Murley, Reese, Schroeder, Zentner

UNIVERSITY EXTENSION EDUCATION COMMITTEE: (5 members) Babcock, Borland, Hartz (LWC), Morse (LWC), Murley

WI COUNTIES UTILITY TAX ASSOCIATION: (1 member) Christensen

WISCONSIN RIVER RAIL TRANSIT COMMISSION (3 members) Hansen, Payne, Tietz

2. Chair Schroeder appointed Mariah Hadler for a one-year term effective May 7, 2014, and ending May 1, 2015, and Margaret Burlingham for a three-year term effective May 7, 2014, and ending May 1, 2017, to the Farmland Conservation Easement Commission.

3. Article by Daphne Holterman, Farm Bureau, entitled “Civic Duty? Civic Honor!”

4. A Notice of Public Hearing from the Planning & Zoning Committee for a hearing to be held on May 15, 2014, at 7:00 p.m. in Room 205 of the Jefferson County Courthouse, Jefferson, Wisconsin.

The communications and notice were received and placed on file.

**County Clerk Frank read Resolution No. 2014-13.**

WHEREAS, John Molinaro served as the County Board Supervisor for District 16 from April of 2004 to April 2014, and

WHEREAS, Supervisor John Molinaro served on the Administration & Rules Intercounty Coordinating, County Administrator Search, Finance, Highway, Land & Water Conservation, Parks and Strategic Plan Steering Committees, and the Historic Sites Preservation and Farmland Conservation Easement Commissions, and

WHEREAS, John Molinaro served as Chair of the Board from April 2010 to April 2014, providing leadership in development of policy, long range planning and fiscal oversight, and

WHEREAS, it is fitting for him to be recognized by the Jefferson County Board of Supervisors for his public service, foresight, leadership and wide range of interests in Jefferson County government, which will not be forgotten.

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board of Supervisors meeting this 13th day of May 2014, does hereby honor John Molinaro and wish him happiness and good health in the years ahead.

**Mr. Morris moved to approve Resolution No. 2014-13.** Seconded and carried.

**The floor was open for public comment.** Speaking on Resolution No. 2014-14 (Oppose DNR air permit for Enbridge Line 61 expansion) were William Reichertz, Watertown; Ron Blaschuk, Sullivan; Kimberly Dunham, Fort Atkinson; Ronni Monroe, Jefferson; James Kerler, Lake Mills; Steve Bower, Lake Mills; Margaret DeMuth, Lake Mills; Sue Handrich-Herr, Lake Mills; Jane and Dan Fary, Fort Atkinson; and Brad Geyer, Jefferson. Buck Smith, Johnson Creek, spoke on Wisconsin's job growth under Governor Walker.

**Mr. Christensen read Resolution No. 2014-14.**

WHEREAS, Enbridge Energies Line 61 runs from Superior to northern Illinois entering Jefferson County by Waterloo and crossing under the Rock River south of Fort Atkinson just north of Lake Koshkonong, and

WHEREAS, the material to be transported in this pipeline is tar sands oil which is more corrosive and acidic than traditional oil and leads to more pipeline ruptures and spills, and

WHEREAS, tar sand pipelines in the Midwest spill 3.6 times more per mile than traditional pipelines, and

WHEREAS, tar sands oil is more dense than traditional oil and does not float, requiring potential dredging to clean up any spill, and

WHEREAS, the DNR held a public hearing on May 5, 2014, in Superior, Wisconsin, which is the only public hearing scheduled regarding this matter, and

WHEREAS, it is desirable to have further public input as well as a full environmental assessment before approving this expanded pipeline use where failure would constitute a significant threat to the waters and property values in Jefferson County, because at peak operation, this pipeline will carry more oil than the proposed Keystone pipeline,

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board urges the Wisconsin Department of Natural Resources to reject the air permit for this project and undertake a full environmental assessment before authorizing Enbridge to move tar sands oil through Jefferson County in its pipelines.

BE IT FURTHER RESOLVED that the County Clerk shall send copies of this resolution to the Governor, DNR Secretary and DNR Air

Quality Staff.

*Fiscal Note: No fiscal impact.*

**Mr. Nass moved to suspend the Board Rules allowing Mr. Christensen to present Resolution No. 2014-14 that had not been endorsed by a committee of the Board.** Seconded and carried: Ayes 27, Noes 2 (Braugler, Jaeckel), Absent 1 (Mode).

**Mr. Christensen moved that Resolution No. 2014-14 be adopted.** Seconded.

**Mr. Christensen moved to amend said resolution as follows:**

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board urges the Wisconsin Department of Natural Resources to reject the air permit for this project and undertake a full environmental assessment, including a public hearing or public information meeting in Jefferson County, before authorizing Enbridge to increase fluid pressure or volume of move tar sands oil moving through Jefferson County in its pipelines.

BE IT FURTHER RESOLVED that the County Clerk shall send copies of this resolution, with an appropriate cover letter, to Jefferson County's U.S. Congressional and State Legislators, the Governor, DNR Secretary and DNR Air Quality Staff.

**Amendment to Resolution No. 2014-14 was seconded and carried.**

**After a voice vote being unclear on amended Resolution No. 2014-14, a roll call vote was requested by Mr. Morris and the amended resolution carried:** Ayes 27, Noes 2 (Braugler, Jaeckel), Absent 1 (Mode).

**Board recessed at 8:10 p.m.; resumed 8:20 p.m.**

**Corporation Counsel Philip Ristow, County Administrator Ben Wehmeier, Economic Development Consortium Director Genevieve Borich, Finance Director Brian Lamers and Human Resources Director Terri Palm-Kostroski presented annual reports.** The annual reports were received, placed on file but not printed in the minutes pursuant to Board Rule 3.03(12).

**Ms. Rinard read Ordinance No. 2014-05.**

#### Executive Summary

Health and dental insurance for an employee is estimated at approximately \$18,000 per year. Changing from self-funded health insurance to the State Insurance Plan as of 2009 created eligibility requirements that probably prohibit the Chair from being eligible for the State Plan coverage. Repeal of this ordinance will eliminate the cost and potential problems arising from attempting to provide insurance to a part-time official.

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

Section 1. Ordinance No. 2005-29 allowing the County Board

Chair to be eligible for health and dental insurance upon payment of the contribution required for eligible non-union employees and elected officials is hereby repealed.

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

**Ms. Rinard moved that Ordinance No. 2014-05 be adopted.**  
Seconded and carried.

**Ms. Rinard read Ordinance No. 2014-06.**

Executive Summary

Some years ago language was enacted to provide a meeting fee for the County Board Chair to meet with staff. As the County Board Chair does not have direct line of authority with regard to staff, and is already provided a salary, this amendment eliminates the financial incentive to go outside the chain of command. In the past 10 years about \$30,000 has been paid to Board Chairs for meeting with staff, with a high of \$6,272 in 2008 and a low of \$55 in 2012.

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

Section 1. Section 3.02(6) of the Board of Supervisors' Rules of Order is amended as follows:

**(6)** The County Board Chairperson is authorized and directed to attend meetings and conferences on matters directly related to county government. The County Board Chairperson may direct the Vice Chairperson or some other member of the County Board to attend such meetings and conferences, either in place of the Chairperson or along with the Chairperson. The County Board Chairperson, the Vice Chairpersons and such other board members as may be designated by the Chairperson, shall be entitled to meeting fees or per diem and mileage for attending such meetings and conferences, all subject to the regular rules of the County Board pertaining to meeting fees, per diems, mileage and expenses as currently provided in Ordinance 2001-19, as most recently amended August 8, 2006. The County Board Chair shall be entitled to a meeting fee for meeting with ~~staff or~~ the County Administrator. Board members authorized by the Chairperson to attend meetings and conferences shall notify the County Administrator not less than 72 hours in advance of said meeting or conference in order to permit the County Administrator to give any necessary Open Meeting notices as may be required. No per diems, meeting fees or expenses shall be paid to board members attending meetings who have not been authorized as required in this paragraph. [am. 03/09/10, Ord. 2009-24]

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

NOTE: Section 3.09 of the County Board Rules provides that amendments to the rules shall be made by 2/3 vote. Proposed amendments shall be introduced at one session of the Board and laid over until the next session before action is taken.

**Mr. Buchanan moved to suspend the rules.** Seconded and carried unanimously.

**Ms. Rinard moved that Ordinance No. 2014-06 be adopted.** Seconded and carried: Ayes 29, Noes 0, Absent 1 (Vote).

**Mr. Jones presented Resolution No. 2014-15.**

Executive Summary

The resolution process adopting 5 policies that are being followed currently, which puts them in official policy form. These policies incorporate best financial practices.

The policies include:

**Debt Service Policy**-The purpose of this policy is to manage debt levels and capital needs of the County.

**Budget Carryover Policy**-The purpose of this policy is to put guidelines into place on carrying over budget funds and the procedure to do so.

**Budget Amendment and Adjustment Policy**-The purpose of this policy sets guidelines in the process of amending or adjusting the budget. This is to assist the departments, Administrator, Finance Committee and County Board on whether a change is a budget adjustment or a budget amendment and what approval level is needed.

**Revenue Policy**-The purpose of this policy is to help the County maintain a steady flow of revenues. It addresses the main sources of revenue such as property tax, sales tax and federal and state funding. It includes fees, rates and charges that are controlled by the County. It also points out that one time revenues should not be used to fund continuing operating costs.

**Capital Projects Policy**-The purpose of the policy is to assist in decision making for current and future capital projects. It addresses the 5-year capital improvement plan and also helps point out the operational impacts with implementing the capital improvement program.

These policies were approved by the Finance Committee at its 4/10/14 and 5/8/14 meetings.

WHEREAS, the Finance Committee has reviewed various policies which attempt to capture current methods, incorporate best practices and create procedures where there is currently need for more precision, and

WHEREAS, the Finance Committee believes that adopting the following policies will result in better budget development and expenditure accountability,

NOW, THEREFORE, BE IT RESOLVED that the Debt Service, Budget Carryover, Budget Amendment & Adjustment, Revenue and Capital Projects Policies be adopted.

*Fiscal Note: No direct fiscal impact.*

**Mr. Jones moved that Resolution No. 2014-15 be adopted.**

Seconded.

**Mr. Zentner moved to postpone consideration of Resolution No. 2014-15 to the next meeting.** Seconded and failed. Mr. Zentner requested a roll call vote: Ayes, 8, Noes 21 (Jones, Tietz, Buchanan, Morris, Wineke, Rinard, Reese, Hartz, Lund, Nass, Payne, Kutz, Hanneman, Schroeder, Kannard, Poulson, Jaeckel, Murley, Foelker, Borland, Schultz), Absent 1 (Mode).

**Resolution No. 2014-15 was adopted:** Ayes 28, Noes 1 (Zentner), Absent 1 (Mode).

### **Jefferson County, Wisconsin Debt Service Policy**

#### **Policy**

The County may borrow money only to finance its Capital Improvement Program and other capital assets. The County's ability to achieve the lowest possible financing costs is tied directly to its fiscal management, including the existence and adherence to formal fiscal policies. Because of the significant annual and long-range cost of debt service, and to assure both taxpayers and bond rating agencies that debt levels and ability to pay debt service are actively managed, the County adopts this policy.

#### **Purpose**

The purpose of this policy is to provide the County with a guide to manage debt levels by evaluating the need for capital investments against the capacity to pay for financing the costs of meeting that need. The goal of this policy is to equip the County Board, Administration, and taxpayers with guidelines and information that can inform good decisions on borrowing money to accomplish the fiscal and program mission of the County.

#### **Governing Factors**

By state statute, the County's debt obligation cannot exceed 5% of the equalized value of all property in the County, including Tax Increment Financing Districts.

By state statute, there is a separate property tax levy rate limit for debt service levy. The baseline for the limit is the 1992 tax rate adopted for the 1993 budget.

The County cannot issue debt to fund current or ongoing operations of the County.

Maturity of debt obligations must be no more than the useful life of the capital investment being financed, or than the final maturity of refunding debt.

Refunding opportunities will be evaluated when they arise to achieve future interest costs savings.

#### **Debt Limitations**

The County's Capital Improvement Plan includes projections for replacement of assets as well as anticipating investment in new assets that may be needed. The plan is expected to be updated periodically to reflect additions, deletions and other changes in assets or cir-



cumstances. It is expected that investment in operating equipment, fleet and technology will be transitioned such that acquisitions will be made through annual budget appropriations when applicable, as determined by management and the County Board.

Bond proceeds should be limited to financing the costs of planning, design, land acquisition, buildings, permanent structures, attached fixtures or equipment, and movable pieces of equipment, or other costs as permitted by law. Acceptable uses of bond proceeds can be viewed as items which can be capitalized. Non-capital furnishings and supplies will not be financed from bond proceeds. Refunding bond issues designed to restructure currently outstanding debt are an acceptable use of bond proceeds.

The County will not use short-term borrowing to finance operating needs except in the case of extreme financial emergency which is beyond its control or reasonable ability to forecast.

Borrowing capacity will be evaluated first by the Governing Principles, and then using a number of factors, specifically:

1. Demand-what is the need for borrowing
  - a. Demand is measured by the needs presented by the Capital Plan. It can also be based on opportunities that arise from time to time which require capital investment by the County.
2. Capacity-what is the maximum amount to borrow
  - a. The maximum amount to be borrowed at any given time will be determined by evaluating the following factors:
    1. Current and projected annual debt service level
    2. Market conditions
    3. Economic conditions
    4. Opportunity for participating in low interest financing, grant opportunities and other situations beneficial to the County.
3. Affordability-what is the fiscal impact
  - a. A projection of annual debt service impact for each borrowing will be done, incorporating the elements of capacity. It will include budgetary impact, as well as a projection of tax impact. Debt service will be calculated as the annual amount needed to satisfy principal and interest payments.
4. Term-length of payback period
5. Payment Structure-how payments are applied
6. Advance Refundings-bond issuance used to pay off another outstanding bond that bears a higher rate of interest

### **Bond Ratings**

Debt issuance is rated by agencies specializing in the analysis of organizations' ability to pay off their debt. The County is rated for each bond issue.

It is the goal of the County to maintain and if possible, to improve these ratings, as it allows easy entry into the bond sale market and favorable interest rates. This policy, in conjunction with other fiscal policies of the County and overall good fiscal management are critical

in rating maintenance.

### **Debt Issuance**

The County relies on the sale of bonds for the majority of its financing needs. These sales are conducted through the use of a financial advisory firm and recognized bond counsel. This allows the County continued access to the bond market and ensures compliance with all the Securities and Exchange Commission (SEC), Municipal Securities Rulemaking Board (MSRB) and IRS regulations.

Bonds will be sold on a competitive basis.

### **Reporting**

The County's debt information is part of the Comprehensive Annual Financial Report (CAFR). Annual debt service requirements are budgeted as part of the annual budget approval process. Bond ratings received by rating agencies are published and available for public review.

### **Administration**

This policy is for use in guiding financing decisions of the County, and can be interpreted by the County Board as part of overall discussions related to debt issuance. It is administered in conjunction with the County's other fiscal policies. It may be amended or revised from time to time as determined by the County Board.

## **Jefferson County, Wisconsin Budget Carryover Policy**

### **Definition**

Budget carryover refers to funds budgeted but unexpended during a budget year which are brought forward as additions to the subsequent year's budget. This policy excludes restricted funds or funds that statutorily are required to be carried over.

### **Policy**

Carryover of funds can only be approved through County Board action. County Board action for carryover shall be requested after approval by the County Administrator.

To be eligible for carryover funding, the following conditions must be satisfied:

- 1) Funds must be available in the requesting department's previous year's unspent balance.
- 2) Carryover is needed for completion of projects or the purchase of specific items approved in the previous year's budget but not accomplished. (Typically for Capital Outlay)
- 3) Carryover is required to meet existing County Board policy or to comply with accounting requirements (Debt Service, Capital Projects, etc.)

### **Procedure**

The departments shall request carryover of funds around mid February (date to be determined by the Finance Department and County Administrator). The request should include the account number, the amount and a specific reason for the carryover.

The Finance Department will compile the information to go to the County Administrator for approval. The request then will be sent on to the Finance Committee for approval and then to the County Board for approval.

If the County Board approves the carryover request, the Finance Department is responsible for getting the approvals published as a class 1 notice within 10 days after approval.

### **Administration**

This policy is for use in guiding financing decisions of the County, and can be interpreted by the County Board as part of overall discussions related to budget carryover. It is administered in conjunction with the County's other fiscal policies. It may be amended or revised from time to time as determined by the County Board.

## **Jefferson County, Wisconsin Budget Amendment and Adjustment Policy**

### **Policy**

The County adopts an annual budget. The detailed budget document is adopted at the department level but monitored at the cost center level. A cost center can be a department or an activity within a department. Management can make transfers within a department or an activity within a department without approval of the Finance Committee or County Board.

To supplement the appropriation for a department, the Finance Committee can approve transfers from contingency. Transfers may not exceed in aggregate the amount set up in the contingency fund and may not for any one department exceed 10% of the funds originally appropriated for that department. Transfers in excess of 10% must follow the budget amendment process and be approved by the County Board.

The County is required to publish budget amendments as a class 1 notice within 10 days after a change is made.

Proposed amendments to the budget are prepared by the requesting department, reviewed by the County Administrator to approve or disapprove and forwarded to the County Board based on the level of adjustment (see below).

County Board approval requires a two-thirds vote of the entire membership (20 votes of the 30 member County Board).

It shall be policy that budget adjustments/amendments shall require approval at the following levels:

- a) Level 1 adjustments may be made at the discretion of the department head.
- b) Level 2 (a) and (b) adjustments shall require approval of the County Administrator.
- c) Level 3 amendments shall require approval of the Finance Committee subsequent to review and approval of the County Administrator.
- d) Level 4 (a), (b), (c) and (d) amendments shall require approval

of the County Administrator, respective standing committee if required and a two-thirds vote of the County Board.

**Procedure**

- a) Level 1 adjustments shall be made at the discretion of the department head to assist with budget monitoring. At this level it is also at the discretion of the department head to forward a copy of a Budget Amendment Request form to the Finance Department for monitoring of budgets and assist in the development of future budgets.
- b) Level 2 adjustment requests shall be requested by the department head to the County Administrator for approval or denial. The County Administrator will notify the department of the decision and forward the Budget Amendment Request form to the Finance Department.
- c) Level 3 amendment requests shall be requested by the department head to the County Administrator for approval or denial. The County Administrator will notify the department of the decision and forward the Budget Amendment Request form to the Finance Department. If the request is approved by the County Administrator the Finance Department will add it to an agenda item for review by the Finance Committee. The department requesting the amendment shall have a representative there that can answer questions at the Finance Committee meeting.
- d) Level 4 amendment requests shall be requested by the department head to the County Administrator for approval or denial. The County Administrator will notify the department of the decision and forward the Budget Amendment Request to the Finance Department and will add it to an agenda item for review by the County Board. The department requesting the amendment shall have a representative there that can answer questions at the County Board meeting.

**Administration**

This policy is for use in guiding financing decisions of the County, and can be interpreted by the County Board as part of overall discussions related to budget amendments. It is administered in conjunction with the County's other fiscal policies. It may be amended or revised from time to time as determined by the County Board.

Note: All purchases are still subject to Ordinance No. 2005-01 "Jefferson County Purchasing Ordinance".

**Jefferson County, Wisconsin Revenue Policy**

**Policy**

The County must be sensitive to the balance between the need for services and the County's ability to raise taxes, charges and fees to support those services.

The County relies on property tax as one of the main sources of revenues to fund state and local programs and services.

The County, as authorized by state statute, enacted a 0.5% County sales tax to help reduce the property tax.

The County attempts to maintain a diversified and stable revenue stream. The County continues its efforts for greater reliance on true user fee service charges to help offset reductions of federal/state funding and to reduce reliance on property tax revenues. Service and user fee charges are implemented for those that can be individually identified and where costs can be directly related to the level of service provided.

The County Board will set all fees, rates and charges for services which are County controlled and independent of any statutory controls.

The County will establish all user charges and fees at a level related to the full cost (operating, indirect and capital, etc.) of providing the services.

The County will regularly review fees and user charges to allow the rates to keep pace with the cost of providing services.

The County will follow an aggressive policy of collecting revenues.

The County maximizes its return on investment consistent with its investment policy. Investment income is used to reduce reliance on the property tax levy.

One-time revenues shall not be used to fund continuing operating costs, except to manage a short-term spike in program costs, the phasing of a new or expanded program, making investments that have future payoffs and to smooth out the impacts of significant state and/or federal funding reductions.

During the budget process the County will estimate its annual revenues by an objective analytical process.

### **Administration**

This policy is for use in guiding financing decisions of the County, and can be interpreted by the County Board as part of overall discussions related to revenue. It is administered in conjunction with the County's other fiscal policies. It may be amended or revised from time to time as determined by the County Board.

## **Jefferson County, Wisconsin Capital Projects Policy**

### **Policy**

A capital project is defined as an active or proposed non-recurrent expenditure in one or more specified plan years for permanent fixed assets (building, land, improvement, equipment or technology installation) which has a significant useful life or extends the useful life of an existing fixed asset.

Highway infrastructure projects are included within the Highway fund, which is an Enterprise Fund.

Capital projects are usually proposed and adopted as part of the annual County budget process.

### **Purpose**

The County prepares a five-year capital improvement plan, which

provides comprehensive planning, budget stability, and analysis of the long-range capital needs of the County

This policy is to plan for infrastructure and other capital improvements as they are needed rather than reacting to emergencies. Project requests need to provide sound justification based on established need. Justification should also include alternatives considered and the future projected impact on operating budgets.

Operational impacts of capital projects indicate the annual on-going and one-time costs or savings associated with implementing the capital improvement program. The additional on-going impacts are included in the departments' operating budget requests. This includes providing for additional personnel, operating cost, needed fixed assets or and new/additional revenues to be achieved. Cost savings are also identified in the department's budget if base budget costs can be reduced or cost increases are offset or avoided.

### **Administration**

This policy is for use in guiding financing decisions of the County, and can be interpreted by the County Board as part of overall discussions related to capital projects. It is administered in conjunction with the County's other fiscal policies. It may be amended or revised from time to time as determined by the County Board.

#### **Mr. Jones read Resolution No. 2014-16.**

WHEREAS, the last two bid packages for the Highway Facility were sought for bulk fluid dispensing systems and the fuel station, and

WHEREAS, such bids were the potential subject of a combined bid if the bidder was so inclined, and

WHEREAS, the following results were received:

US Petroleum	\$599,995 (combined bid)
Walt's Petroleum	\$628,015 (combined bid)
Oil Equipment Co. (no bid bond)	\$195,500 (bulk fluids only)

AND WHEREAS, the Infrastructure Committee recommends accepting the bid of US Petroleum with a combined bid amount of \$599,995, subject to reductions for alternates in the total amount of \$23,600 for the use of the existing propane fuel management system, dispenser, pump, motor and elimination of the performance bond for a net of \$572,395,

NOW, THEREFORE, BE IT RESOLVED that Bid Package #20 and #21, Bulk Fluids Dispensing Systems & Fuel Station, be awarded to US Petroleum in the amount of \$572,395 after the reductions for Alternate #3, Voluntary Alternates #1 and #2.

*Fiscal Note: Target price for the bulk fluid system and fuel station was \$504,500. The final amount of \$68,000 above the target price is due to moving the existing propane system from the current Highway Department to the new location which was not included in the target*

*price. Further savings will result through direct owner purchases of materials such that sales tax in the approximate amount of \$15,000 will not be incurred bringing the final amount to about \$557,000.*

**Mr. Jones moved that Resolution No. 2014-16 be adopted.** Seconded and carried: Ayes 29, Noes 0, Absent 1 (Mode).

**Mr. Nass read the following report:**

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

The Jefferson County Planning and Zoning Committee, having considered petitions to amend the zoning ordinance of Jefferson County, filed for public hearing held on April 17, 2014, as required by law pursuant to Wisconsin Statutes, notice thereof having been given, and being duly advised of the wishes of the town boards and persons in the areas affected, hereby makes the following recommendations:

APPROVAL OF PETITIONS R3724A-14, R3712A-14, R3713A-14,  
R3714A-14, R3715A-14, R3716A-14, R3717A-14, R3718A-14,  
R3719A-14, R3720A-14, R3721A-14, R3722A-14 AND R3723A-14

DATED THIS TWENTY-EIGHTH DAY OF APRIL 2014

Donald Reese, Secretary

THE PRIOR MONTH'S AMENDMENTS R3708A-14, R3709A-14,  
R3710A-14 AND R3711A-14 ARE EFFECTIVE UPON PASSAGE  
BY COUNTY BOARD, SUBJECT TO WIS. STATS. 59.69(5).

**Mr. Nass moved that the Planning and Zoning Committee report be adopted.** Seconded and carried.

**Mr. Nass presented Ordinance No. 2014-07.**

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

WHEREAS, Petitions R3724A-14, R3712A-14, R3713A-14, R3714A-14, R3715A-14, R3716A-14, R3717A-14, R3718A-14, R3719A-14, R3720A-14, R3721A-14, R3722A-14 and R3723A-14 were referred to the Jefferson County Planning and Zoning Committee for public hearing on April 17, 2014, and

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

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

FROM A-1, EXCLUSIVE AGRICULTURAL TO A-2, AGRICUL-  
TURAL AND RURAL BUSINESS AND A-3,  
AGRICULTURAL/RURAL RESIDENTIAL

Rezone 3 acres of PIN 024-0516-1011-000 (16.578 acres) to A-2 with conditional use for storage of concrete contractor's equipment at W925 Hooper Road. Rezone 2 acres of that parcel to allow for

an adjacent A-3 rural residential lot. The property is in the Town of Palmyra. This action is conditioned upon road access approval from the Town of Palmyra, receipt by Zoning of a soil test showing sites for installation of both initial and replacement private sewage systems for the residential building site, and upon receipt and recording of a final certified survey map showing shared access to both zones being split by the zone boundary. Rezoning shall be 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. R3724A-14 and R3712A-14 – Tim & Christine Riedel

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

Rezone to create a 1-acre building site on Mansfield Road, on PIN 002-0714-1934-001 (19.942 acres) utilizing consolidation of parcels of record from PIN 002-0714-2033-000. The site is in the Town of Aztalan. This utilizes the last available A-3 lot for the property; therefore rezoning is conditioned upon recording of an affidavit acknowledging that fact. It is further conditioned upon road access approval by the Town of Aztalan, upon receipt by Zoning of a soil test showing sites for installation of both initial and replacement private sewage systems and upon approval and recording of a final certified survey map for the lot. Rezoning shall be 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. R3713A-14 – Kathy Zimmermann/Ardis Eilenfeldt Trust property

Create a 5-acre farm consolidation lot around the home at N5845 Harvey Road in the Town of Aztalan from part of PIN 002-0714-1941-000 (39.5 acres). Rezoning is conditioned upon approval and recording of a final certified survey map for the lot. Rezoning shall be 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. We note that a five acre lot will allow for a maximum of five animal units. R3714A-14 – Kathy Zimmermann/Ardis Eilenfeldt Trust property

Enlarge the existing farm consolidation lot by rezoning it, PIN 004-0515-1622-000 (1 acre) owned by William & Shirley McCormick at N1644 Findlay Road and by rezoning two adjacent acres, part of PIN 004-0515-1622-001 (39 acres) owned by Ronald Drost. The properties are in the Town of Cold Spring. This utilizes the last available A-3 zone for the property, therefore rezoning is conditioned upon recording of an affidavit acknowledging that fact. It is further conditioned upon approval and recording of a final certified survey map or deed transfer document. Rezoning shall be 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. R3715A-14 – Ronald Drost/William & Shirley McCormick property, Ronald Drost property

Create a 4.5-acre farm consolidation lot at N7143 Shade Road in the Town of Farmington from part of PIN 008-0715-0324-000 (37.834 acres). This action is conditioned upon approval and recording of a



final certified survey map for the lot. Rezoning shall be 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. We note that 4.5 acres allows a maximum of 4.5 animal units on the property. R3716A-14 – Lorraine Knaack

Rezone 2.6 acres with the home at W5872 Star School Road in the Town of Koshkonong. The site is part of PINs 016-0514-2213-000 (34.1 acres) and 016-0514-2242-000 (36.13 acres). This utilizes the last available A-3 zone for the property, therefore rezoning is conditioned upon recording of an affidavit acknowledging that fact. It is further conditioned upon approval and recording of a final certified survey map for the property. Rezoning shall be 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. R3717A-14 – Keith Moritz/Pond Hill Dairy LP

Rezone PIN 018-0713-3123-001 (0.8 acres) owned by Matthew Workman at N5190 STH 134, and part of PIN 018-0713-3123-000 (10.918 acres) owned by Micheal and Pamela Ziarniks, all in the Town of Lake Mills. This action is conditioned upon approval and recording of a certified survey map or recording of a deed transfer document and payment of all applicable Town of Lake Mills fees. The rezoning shall be 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. A Zoning and Land Use Permit must be obtained and a double permit fee paid for beginning construction without a permit. R3718A-14 – Matt Workman/Micheal and Pamela Ziarnik property & Matthew Workman property

Create a 1.2-acre building site on Rome Oak Hill Road from part of PIN 026-0616-2011-003 (6.5 acres) in the Town of Sullivan. This utilizes the last available A-3 zone for the property; therefore, rezoning is conditioned upon recording of an affidavit acknowledging that fact. It is further conditioned upon road access approval by the Town of Sullivan, upon receipt by Zoning of a soil test showing sites for installation of both initial and replacement private septic systems, and upon approval and recording of a final certified survey map for the lot. Rezoning shall be 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. R3719A-14 – Barry Boos/Royce Boos Trust property

Create a 2.2-acre building site on Hardscrabble Road from part of PIN 026-0616-2523-004 (16.952 acres) in the Town of Sullivan. Rezoning is conditioned upon road access approval by the Town of Sullivan, upon receipt by Zoning of a soil test showing sites for installation of both initial and replacement private sewage systems, and upon approval and recording of a final certified survey map for the property. Rezoning shall be 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. R3720A-14 – Michael & Matthew Meracle

Rezone 2.1 acres with the home at N2360 CTH A, Town of Sumner from part of PIN 028-0513-0413-001 (35.002 acres). This utilizes the last available A-3 zone for the property, therefore rezoning is conditioned upon recording of an affidavit acknowledging that fact. It is further conditioned upon approval and recording of the final certified survey map for the lot. Rezoning shall be 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. We note that a maximum of two animal units can be allowed on two acres. R3721A-14 – Nathan Stach

**FROM A-1, EXCLUSIVE AGRICULTURAL TO A-3, AGRICULTURAL/RURAL RESIDENTIAL AND N, NATURAL RESOURCE**

Create a 2-acre building site from part of PIN 032-0815-1244-001 (9.4 acres) and a 24-acre Natural Resource zone adjacent to it from part of PINs 032-0815-1244-000 (20.3 acres) and 032-0815-1243-000 (43.8 acres). The sites are on Overland Drive in the Town of Watertown. This utilizes the last available A-3 zone for the property; therefore rezoning is conditioned upon recording of an affidavit acknowledging that fact. It is further conditioned upon road access approval by the Town of Watertown, upon receipt by Zoning of a soil test for the A-3 zone showing sites for installation of both initial and replacement private sewage systems, and upon approval and recording of a final certified survey map for the property. Rezoning shall be 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. This action creates one lot with two zones; the Natural Resource zone cannot be sold separately except to an adjoining property owner or after having been granted variance because it does not have its own frontage on and access to a public road. R3722A-14 & R3723A-14 – Doug Saloga/Saloga Property Management LLC property

**Mr. Nass moved that Ordinance No. 2014-07 be adopted as printed.** Seconded and carried with Mr. Kannard abstaining due to possible conflict of interest.

**County Administrator Wehmeier read the following appointments:**

**TO THE JEFFERSON COUNTY BOARD OF SUPERVISORS:  
MEMBERS OF THE BOARD:**

By virtue of the authority vested in me under Section 59.18 of the Wisconsin Statutes, I do hereby appoint and request the County Board's confirmation of the following appointments:

- a. Blane Poulson, Palmyra, Wisconsin, to the Blue Spring Lake Management District Board of Commissioners for a two-year term ending April 19, 2016.
- b. Blane Poulson, Palmyra, Wisconsin, to the Lower Spring Lake Protection & Rehabilitation District for a two-year term ending April 19, 2016.

- c. Steve Nass, Lake Mills, Wisconsin, to the Land Information Council for a two-year term ending April 19, 2016.
- d. Russell Kutz, Jefferson, Wisconsin, to the Human Services Board to fill an unexpired term ending November 1, 2014.

**Mr. Morris moved that the appointments be confirmed.** Seconded and carried.

**County Administrator Wehmeier made the following appointment:**

By virtue of the authority vested in me under Section 59.18 of the Wisconsin Statutes, I do hereby appoint and request the County Board's confirmation of Jon Blair Ward as Corporation Counsel to replace Philip C. Ristow, retired. This appointment will become effective on June 21, 2014.

**Mr. Buchanan moved that the appointment be confirmed.** Seconded and carried.

**Chair Schroeder read the following appointments:**

TO THE JEFFERSON COUNTY BOARD OF SUPERVISORS:  
MEMBERS OF THE BOARD:

By virtue of the authority vested in me I do hereby appoint and request the County Board's confirmation of the following individuals as members of the designated consortiums, commissions and committees:

Economic Development Consortium

- a. Glen Borland, Fort Atkinson, Wisconsin, for a two-year term ending April 19, 2016.
- b. Jim Mode, Jefferson, Wisconsin, for a two-year term ending April 19, 2016.
- c. Augie Tietz, Watertown, Wisconsin, for a two-year term ending April 19, 2016.

Wisconsin River Rail Transit Commission

- a. Mo Hansen, Waterloo, Wisconsin, for a three-year term ending April 30, 2017.
- b. Laura Payne, Town of Oakland, Wisconsin, for a two-year term ending April 30, 2016.
- c. Augie Tietz, Watertown, Wisconsin, for a one-year term ending April 30, 2015.

Local Emergency Planning Committee (LEPC)

- a. Nancy Mortensen, Deerfield, Wisconsin, for an indeterminate term.
- b. Ryan Ellifson, Helenville, Wisconsin, for an indeterminate term.

**Mr. Buchanan moved that the appointments be confirmed.** Seconded and carried.

Supplemental information presented at the May 13, 2014, Jef-

erson County Board meeting will be available at the County Clerk's office upon request.

**There being no further business, Mr. Buchanan moved that the Board adjourn.** Seconded and carried at 9:26 p.m.