

Finance Committee packet
November 10, 2011

No additional pages were handed out to the committee at the meeting.

Agenda

Jefferson County Finance Committee

Jefferson County Courthouse
320 S. Main Street
Room 112
Jefferson, WI 53549

Date: Thursday, November 10, 2011

Time: 8:30 a.m.

Committee members: Jim Braughler, Secretary Dick Jones, Vice Chair
Jim Mode John Molinaro
Pam Rogers, Chair

1. Call to order
2. Roll call (establish a quorum)
3. Certification of compliance with the Open Meetings Law
4. Review of the agenda
5. Citizen comments
6. Approval of Finance Committee minutes for November 1, 2011
7. Discussion and possible action regarding Human Resources' request for up to \$25,000 from the contingency fund for labor negotiations by the law firm of Davis & Kuelthau
8. Discussion and possible action on contingency fund request for shelving in the County Clerk / Finance basement vault
9. Consider claim for physical damage to an employee's vehicle during the performance of the employee's work duties
10. Discussion of and possible action regarding creation of a policy for reimbursement of insurance deductibles for vehicle repairs
11. Discussion and recommendations on supervisor budget amendments for 2012
12. Consider Village of Johnson Creek's proposal for tax foreclosure on JC plaza and adjacent parcel and conveyance to the Village for all taxes due.
13. Discussion and possible recommendation regarding tax foreclosures on various tax delinquent properties within Jefferson County
14. Re-authorize self-insuring workers compensation liability
15. Update on contingency fund balance
16. Payment of invoices
17. Set future meeting schedule, next meeting date, and possible agenda items
18. Adjourn

Next scheduled meetings:	Thursday, December 8	Regular meeting
	Thursday, January 12	Regular meeting
	Thursday, February 9	Regular meeting
	Tuesday, February 28	Close 2011 accounting records

All meetings are scheduled to begin at 8:30 am unless otherwise noted

*The Board may discuss and/or take action on any item specifically listed on the agenda
Individuals requiring special accommodations for attendance at the meeting should contact the
County Administrator 24 hours prior to the meeting at 920-674-7101 so appropriate
arrangements can be made.*

Jefferson County
Finance Committee Minutes
November 1, 2011

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

1. **Call to order** – Pam Rogers called the meeting to order at 8:30 a.m.
2. **Roll call (establish a quorum)** – All committee members were present except James Braughler, who arrived at 8:32 a.m.

Additional County Board supervisors present were:

Borland, Glen	Buchanan, Ron	Jaeckel, George
Peterson, Craig	Poulson, Blane	Rinard, Amy
Roou, Jan	Zentner, Carlton	

Staff in attendance was:

Ehlinger, Dave	Hoffman, Staci	Kern, Bill
Milbrath, Paul	Nelson, Diane	Parker, Jeff
Petre, Gary	Ristow, Phil	Scott, Gail
Watkins, Mark	Worzalla, Tammy	

Members of the public that were present:

Dr. Barry Cash, Rock River Free Clinic Medical Director and Board member
Dailing, Cindy, Rock River Free Clinic Board member
Dehnert, Barb, Rock River Free Clinic Treasurer and Clinic Coordinator
Gleisner, Shar, Rock River Free Clinic Board Member and Clinic Volunteer Coordinator
Miller, Joann, Rock River Free Clinic Board Member and Attorney
Wallace, Mike, Fort HealthCare President
Werner, Janet, Rock River Free Clinic Vice-Chair

3. **Certification of compliance with the Open Meetings Law** – Gary Petre certified that the meeting complied with the Open Meeting Law.
4. **Review of the agenda** – A request was made by Terri Palm to defer #8 of the agenda to a future meeting.
5. **Citizen Comment** – None
6. **Approval of Finance Committee minutes for October 13, 2011** – A motion was made by Mode/Jones to approve the minutes for October 13, 2011. The motion passed 4-0. James Braughler was not present.

7. Discussion and possible action regarding policy development for unclaimed funds under Wisconsin Statute §59.66 – A motion was made by Jones/Mode to approve the policy for unclaimed funds under Wisconsin Statute §59.66. The motion passed 5-0.

8. Discussion and possible action regarding Human Resources' request for up to \$25,000 from the contingency fund for labor negotiations by the law firm of Davis & Kuelthau, S.C. – This agenda item has been deferred to future meeting.

9. Discussion and recommendations on supervisor budget amendments for 2012 –

The Finance Committee made the following recommendations to the County Board regarding the proposed budget amendments for 2012. All votes were unanimous.

1. Decrease general transportation aids from \$1,563,914 to \$1,552,336 as per the most recent estimates provided by the Wisconsin Department of Transportation, recommended
2. Remove from the County Board budget the \$300,539 for the purchase of various conservation easements, not recommended
3. Remove project #2, #5, and #6 as per the budget narrative for the highway department, not recommended..
4. Eliminate the entire increase of \$821,782 for the Highway Department and apply towards the tax levy, not recommended. Bill Kern would prefer the total \$821,782 to be removed from construction work instead of split between construction and maintenance. The supervisors proposing the amendment did not specify where the increase should come out of therefore the amendment will be adjusted to reflect this change for the full County Board.
5. Eliminate the proposed mower purchase at the new shooting range within the Sheriff Department budget amended by Craig Peterson to add \$2,400 for lawn and snow removal maintenance per year, recommended..
6. Eliminate the replacement of the concrete surface parking lot/ underground garage from both the Central Services and Sheriff Department budgets, not recommended.
7. Change sworn deputies in the jail into correctional officers who pay the retirement and health care contributions and apply that amount towards the tax levy amended by Craig Peterson to apply the savings to funding two additional deputy positions with the remainder to be applied to the general fund, not recommended.
8. To NOT eliminate the one half-time Administrative Clerk from the Land & Water Conservation budget and to NOT create the one full-time Administrative Clerk position in the same department, not recommended.
9. Remove the \$324,701 appropriation for Other Contingency, not recommended.
10. Delete from the Health Department budget \$55,809 to create the position of LPN to provide support for the Rock River Free Clinic, not recommended.
11. Delete from the Highway Department budget \$416,646 for planning/ design/ bidding work for new Highway Department facilities, not recommended.
12. Reduce the Highway Department consulting fee from \$416,646 to \$393,146 for a reduction of \$23,500 and increase the Sheriff Department budget by \$23,500 to be used to attain 100% security at the Courthouse, not recommended.
13. Remove construction/paving project #6 at \$45,000 and reduce the amount of General Fund balance applied against the tax levy by \$45,000 amended by Jim Mode to use the \$45,000 for the planning and reconstruction of the culverts, recommended.
14. Exempt Computer State Aid – A motion was made by Molinaro/Braughler for Pam Rogers to forward the adjusted amount to the board, recommended.

10. Update on contingency fund balance – No change to the contingency balance at \$293,893.59

11. Payment of invoices – no invoices to review at this time.

12. Set future meeting schedule, next meeting date, and possible agenda items – Agenda item #8 is to be moved to the November 10, 2011 meeting. By general consensus, a meeting is scheduled for Monday, February 28th at 8:30 a.m. for closure of the 2011 accounting records.

13. Adjourn – A motion was made at 10:54 a.m. to adjourn by Jones/Mode. The motion passed 5-0.

Respectfully submitted,

Jim Braughler
Finance Committee Secretary
Jefferson County

/tlw

HR Comm
10-18-11

#7

Rec. approval
to HR Comm 11/1
Ayes-All

JEFFERSON COUNTY PAYMENT VOUCHER-(No P.O. Required)

VENDOR NAME: Davis & Kuelthau SC		CHECK#		
ALL ATTACHED INVOICES MUST HAVE TOTALS APPROVED & INITIALED BY DEPARTMENT HEAD				
VENDOR# 25431	TOTAL AMOUNT: \$53,661.59	JOURNAL DATE:	1099 CODE:	CHECK DATE:
AMOUNT	INVOICE DATE	INVOICE#	LEDGER ACCOUNT#	LEDGER DESCRIPTION

\$7,727.16	2/11/2011		041.521228.	January labor negotiation consulting
\$645.00	3/10/2011		041.521228.	Feb
\$7,607.58	4/13/2011		041.521228.	March
\$4,329.69	5/10/2011		041.521228.	April labor negotiation consulting
\$1,249.05	6/20/2011		041.521228.	May
\$1,445.00	7/21/2011		041.521228.	June
\$5,657.25	8/12/2011		041.521228.	July
\$8,750.86	9/15/2011		041.521228.	Aug labor negotiation consulting
\$8,750.00				Sept Estimate
\$7,500.00				October Estimate
				November Estimate
				December Estimate

\$28842 budgeted

not to exceed \$24,819.60 transfer req

25,000

Below are options for adding shelving by as little as (1) single-face (SF) range to as much as the complete layout. Note on the drawing that the 15" range on the left would be a SF range, just like the wall shelving, accessible from just one side. You could purchase one range now, and another later, having them installed back-to-back (shown with the solid line between them). Or you could purchase one 30" deep double-face (DF) range (shown with a dotted line between the shelving faces), accessible from both sides, with double the capacity of the SF range, but at less than the cost of two back-to-back SF ranges.

- 1 – SF range, 81 box capacity - \$ 1,410.40
- 1 – DF range, 162 box capacity - \$ 2,366.42
- 2 – DF ranges, 324 box capacity - \$ 4,732.83
- 3 – DF ranges, 486 box capacity - \$ 6,655.55
- * 4 – DF ranges, 648 box capacity – \$ 8,874.06 *

All the prices above are based on the state contract and include the shelving materials, delivery and installation. They do not include moving files or existing equipment. Also, because of the state contract, the discount structure allows an additional 5% off for 3 or 4-ranges. Clearly, there is a great benefit to doing the entire vault at one time (8 SF ranges purchased separately would cost \$ 11,283.20, though 4 DF ranges are less than \$ 8,900.00.) Obviously, the budget dictates what you can do. Also, the capacity can be further doubled (1,296 boxes) by putting these shelving ranges on *Spacesaver* carriages and adding (4) more mobile ranges (long term).

You can use this info for budget purposes. Please let me know and I will formalize this for you.

Thanks Barb. Enjoy your weekend.

John

(262) 896-7208 (direct)
(262) 617-6248 (cell)
jbutler@ssmidwest.com

From: Barb Frank [mailto:BarbF@jeffersoncountywi.gov]
Sent: Friday, September 30, 2011 10:30 AM
To: John Butler
Subject: RE: Vault Storage Project

The vault is painted. I know you will be installing for Carla on Oct 5th. Do you have any idea when our will be coming? Also, do you have a cost estimate for the basement vault?
Thanks Barb

From: John Butler [mailto:jbutler@ssmidwest.com]
Sent: Wednesday, September 14, 2011 12:39 PM
To: Barb Frank
Subject: Re: Vault Storage Project

Thanks Barb. I'll keep you posted.

John

On Sep 14, 2011, at 12:36 PM, "Barb Frank" <BarbF@jeffersoncountywi.gov> wrote:

BRANT'S PRECISION AUTO BODY & DETAILING INC.
1205 INDUSTRIAL DRIVE
FORT ATKINSON, WI 53538
OFFICE: 920-568-9962 FAX: 920-568-9967
EIN # 39-2004155

CD LOG NO 3044-1 DATE 10/29/11

SHOP: BRANT'S PRECISION AUTO BODY INSP DATE: 10/29/11
ADDRESS: 1205 INDUSTRIAL DRIVE CONTACT: DENNIS
CITY STATE: FORT ATKINSON, WI PHONE 1: (920) 568-9962
ZIP: 53538- PHONE 2: (920) 723-3175
FAX: (920) 568-9967
MAIL: PREAUTO@ATT.NET

OWNER: [REDACTED]
ADDRESS: [REDACTED]
CITY STATE: FORT ATKINSON, WI
ZIP: 53538

CELL PHONE: [REDACTED]

POINT OF IMPACT: 10

IC#: STATE: VIN: 1YVHP80C635M16823
BODY COLOR: SILVER MILEAGE:
CONDITION: ACCTNG CTL#:

U=USER-ENTERED VALUE	E=REPLACE OEM	NG=REPLACE NAGS
EC=REPLACE ECONOMY	UE=REPLACE OE SURPLUS	UC=RECONDITIONED PRT
RM=REMAN/REBUILT PRT	EU=REPLACE SALVAGE	EP=REPLACE PXN
DE=REPLACE PXN OE SRPLS	PC=PXN RECONDITIONED	PM=PXN REMAN/REBUILT
RE=PARTL REPL PRICE	ET=PARTL REPL LABOR	IT=PARTIAL REPAIR
RE=REPAIR	L=REFINISH	BR=BLEND REFINISH
RT=TWO-TONE	CG=CHIPGUARD	SB=SUBLET
RA=ADDITIONAL LABOR	RI=R&I ASSEMBLY	P=CHECK
WA=APPEAR ALLOWANCE	RP=RELATED PRIOR	UP=UNRELATED PRIOR

2003 MAZDA MAZDA6 I 4DOOR SEDAN 4CYL GASOLINE 2.3
CODE: D3173B/A OPTNS A/24

OPTIONS:

TWO-STAGE - EXTERIOR SURFACES

TWO-STAGE - INTERIOR SURFACES

OP	GDE	MC	DESCRIPTION	MFG.PART NO.	PRICE	AJ%	B%	HOURS	R
0566			COVER, REAR BUMPER	GKYC50221BB	303.89			2.4	1
0566	13		COVER, REAR BUMPER	REFINISH				3.8	4

2 ITEMS

MC MESSAGE(S)

13 INCLUDES 0.6 HOURS FIRST PANEL TWO-STAGE ALLOWANCE

FINAL CALCULATIONS & ENTRIES

GROSS PARTS

303.89

2003 MAZDA MAZDA6 I 4DOOR SEDAN
CD LOG NO 3044-1

PAINT MATERIAL				129.20
PARTS & MATERIAL TOTAL				433.09
TAX ON PARTS & MATERIAL @			5.500%	23.82
LABOR	RATE	REPLACE HRS	REPAIR HRS	
1-SHEET METAL	54.00	2.4		129.60
2-MECH/ELEC	80.00			
3-FRAME	80.00			
4-REFINISH	54.00	3.8		205.20
5-PAINT MATERIAL	34.00			
LABOR TOTAL				334.80
TAX ON LABOR		@	5.500%	18.41
SUBLET REPAIRS				
TOWING				
STORAGE				
GROSS TOTAL				810.12
NET TOTAL				810.12

SHOPLINK UB946 ES CD LOG 3044-1 DATE 10/29/11 09:21:15AM R6.37 CD 10/11
PXN: Y/00/00/00/00/00 CUM 00/00/00/00/00 GEOCODE 53538
HOST LOG
C) 1998 - 2008 AUDATEX NORTH AMERICA, INC.

.1 HRS WERE ADDED TO THIS EST. BASED ON AUDATEX TWO-STAGE REFINISH FORMULA.

THIS ESTIMATE HAS BEEN PREPARED BASED ON THE USE OF ONE OR MORE REPLACEMENT PARTS SUPPLIED BY A SOURCE OTHER THAN THE MANUFACTURER OF YOUR MOTOR VEHICLE. WARRANTIES APPLICABLE TO THESE REPLACEMENT PARTS ARE PROVIDED BY THE MANUFACTURER OR DISTRIBUTOR OF THE REPLACEMENT PARTS RATHER THAN BY THE MANUFACTURER OF YOUR MOTOR VEHICLE.

THIS ESTIMATE HAS BEEN PREPARED BASED ON THE USE OF ONE OR MORE REPLACEMENT PARTS SUPPLIED BY A SOURCE OTHER THAN THE MANUFACTURER OF YOUR MOTOR VEHICLE. WARRANTIES APPLICABLE TO THESE REPLACEMENT PARTS ARE PROVIDED BY THE MANUFACTURER OR DISTRIBUTOR OF THE REPLACEMENT PARTS RATHER THAN BY THE MANUFACTURER OF YOUR MOTOR VEHICLE.

THANK YOU FOR CHOOSING BRANT'S PRECISION AUTO BODY AND DETAILING INC. ALL COLLISION REPAIRS COMPLETED BY BRANT'S PRECISION AUTO BODY AND DETAILING INC. INCLUDING PARTS AND REFINISHING PRODUCTS ARE WARRENTEEDED FOR A PERIOD OF NO LESS THAN ONE YEAR FROM THE DATE OF REPAIRS.

BRANT'S PRECISION AUTO BODY AND DETAILING INC. MUST RECEIVE PAYMENT IN FULL BEFORE VEHICLE OR ANY OTHER ITEM IS REMOVED FROM OUR PREMISES. FAILURE TO PAY TOTAL BILL WILL RESULT IN A 1.5% CHARGE PER MONTH ON BALANCE.

**2012 Budget
Jefferson County
Proposed Supervisor Amendment**

By Supervisor(s) Don Reese

Amendment # 14

To amend the 2012 Recommended Budget, as amended by the Finance Committee,
I hereby propose:

- A. Increase state aid within the Solid Waste Program from zero to \$29,400.
- B. Increase the operating reserve within the Solid Waste Program by \$29,400.

I estimate that this proposed amendment would have no effect on the tax levy.

Bus Unit Description	Bus Unit	Account Number	Expenditure Increase (Decrease)	Revenue Increase (Decrease)	Other Sources Increase (Decrease)	Net Levy Increase (Decrease)
Solid Waste	7109	421001		\$ 29,400		\$ (29,400)
Solid Waste	7109	594950	\$ 29,400			\$ 29,400
						\$ -
Totals			\$ 29,400	\$ 29,400	\$ -	\$ -

Finance Member	Aye	Nay
Braugher, Jim	This proposed amendment is scheduled to be reviewed by the Finance Committee on November 10th.	
Jones, Dick		
Mode, Jim		
Molinaro, John		
Rogers, Pam		
Result		

Fiscal note:

The State announced grant amounts for 2012 on 11/3/11. The recommended budget assumed no state aid for the program. The Solid Waste Program is a zero tax levy program with costs paid by landfill tipping/host fees, state grants, customer charges, and donations. Any remaining surplus from operations at year end is automatically carried forward because of contract and grant restrictions on the usage of funds.

County Board voting record

Ayes
Nays
Absent
Abstain
Vacant

According to County Board rule 3.05(c), the Finance Committee is responsible for foreclosed properties. No County Board action is needed.

(c) FINANCE COMMITTEE - Five members. County Board Chair, a Vice Chair designated by County Board Chair, and three other members. This Committee shall receive the proposed county budget from the County Administrator and shall conduct hearings necessary in the review of the proposed budget. The County Administrator and staff shall meet with the Committee and shall assist in the preparation of the budget. [Amended 05/11/04, Ord. No. 2004-04; am. 03/09/10, Ord. 2009-24]

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The Committee shall meet on matters of budget control and shall make necessary permitted transfers as authorized by the provisions of s. 65.90(5)(b), Stats. The Committee shall propose necessary budget transfers and amendments requiring County Board action. [Amended 03/14/06, Ord. No. 2005-48d]

The Committee shall recommend to the Board the departments to be audited, the auditors to be employed, and shall report to the Board the results of such audits. A subcommittee consisting of any three Finance Committee members (of which two shall constitute a quorum) shall meet each month to audit and approve for payment proper vouchers, expenditures and claims against the County, except vouchers, expenditures and claims pertaining to the Highway Department, Human Services Department, Countryside Home and Veterans Service Commission. The Committee shall supervise the collection of delinquent taxes and is authorized to sell foreclosed properties in accordance with Resolution No. 2002-16. This Committee shall be responsible for the sale of county-owned land other than that obtained through tax foreclosure, and shall present contracts for sale of such land to the Board for approval. [Amended 08/13/02, Ord. No. 2002-16; amended 03/14/06, Ord. No. 2005-48d, effective 04/18/06; am. 03/11/08, Ord. 2007-39]

The Committee shall supervise the County's contracts with the Jefferson County land preservation groups. [Amended 04/16/02, Ord. No. 2002-05; amended 03/14/06, Ord. No. 2005-48d]

The Committee shall, together with the County Administrator and Corporation Counsel if bids are taken, recommend to the County Board the types and amounts of insurance to be carried and also the insurance carrier to whom such insurance shall be awarded. The Committee shall be authorized to renew insurance contracts without bidding same, when it finds renewal is in the best interest of Jefferson County.

The Committee shall work with the County Treasurer and County Clerk in handling business matters and in solving problems related to those offices and shall present matters to the County Board on behalf of said offices whenever necessary.

The Committee shall have the authority granted to the former Audit Committee, pursuant to Resolution No. 83-98, to resolve claims against the County in amounts up to \$10,000. [Created 04/16/02, Ord. No. 2002-04]

Jefferson County
Johnson Creek Hotel Group Foreclosure Recap
December 31, 2011

Page 1 of 1

Parcel Number	Tax Year	Property Taxes	Special Assessments	Total Unpaid	Interest	Total Receivable
141-0714-1214-004	2008	78,594.24	2,222,452.21	2,301,046.45	782,355.79	3,083,402.24
141-0714-1214-004	2009	89,782.33	0.00	89,782.33	19,752.11	109,534.44
141-0714-1214-004	2010	99,297.66	0.00	99,297.66	9,929.77	109,227.43
Total		267,674.23	2,222,452.21	2,490,126.44	812,037.67	<u>3,302,164.11</u>

Data as per County
Treasurer's office
As of 11/8/11

Parcel Number	Tax Year	County Taxes	Village Assessment	Total Unpaid
141-0714-1214-004	2008	78,594.24	2,222,452.21	2,301,046.45
Per Res 2005-72		10,000.00	(10,000.00)	0.00
Total		88,594.24	2,212,452.21	2,301,046.45
		3.85%	96.15%	100.00%

Parcel Number	Tax Year	County Taxes	County Interest	County Receivable	Village Assessment	Village Interest	Village Receivable	Total Receivable
141-0714-1214-004	2008	88,594.24	30,122.04	118,716.28	2,212,452.21	752,233.75	2,964,685.96	3,083,402.24
141-0714-1214-004	2009	89,782.33	19,752.11	109,534.44	0.00	0.00	0.00	109,534.44
141-0714-1214-004	2010	99,297.66	9,929.77	109,227.43	0.00	0.00	0.00	109,227.43
Total		277,674.23	59,803.92	337,478.15	2,212,452.21	752,233.75	2,964,685.96	<u>3,302,164.11</u>

Parcel Number	Tax Year	Property Taxes	Special Assessments	Total Unpaid	Interest	Total Receivable
141-0714-1214-008	2007	2,184.42	33,770.62	35,955.04	16,539.32	52,494.36
141-0714-1214-008	2008	7,674.20	172,900.65	180,574.85	61,395.45	241,970.30
141-0714-1214-008	2009	6,483.48	0.00	6,483.48	1,426.37	7,909.85
141-0714-1214-008	2010	7,170.20	0.00	7,170.20	717.02	7,887.22
Total		23,512.30	206,671.27	230,183.57	80,078.16	<u>310,261.73</u>

Data as per County
Treasurer's office
As of 11/8/11

Parcel Number	Tax Year	County Taxes	Village Assessment	Total Unpaid	Tax Year	County Taxes	Village Assessment	Total Unpaid
141-0714-1214-008	2007	2,184.42	33,770.62	35,955.04	2008	7,674.20	172,900.65	180,574.85
Per Res 2005-72	2007	10,000.00	(10,000.00)	0.00	2008	10,000.00	(10,000.00)	0.00
Total		12,184.42	23,770.62	35,955.04		17,674.20	162,900.65	180,574.85
		33.89%	66.11%	100.00%		9.79%	90.21%	100.00%

Parcel Number	Tax Year	County Taxes	County Interest	County Receivable	Village Assessment	Village Interest	Village Receivable	Total Receivable
141-0714-1214-008	2007	12,184.42	5,604.83	17,789.25	23,770.62	10,934.49	34,705.11	52,494.36
141-0714-1214-008	2008	17,674.20	6,009.23	23,683.43	162,900.65	55,386.22	218,286.87	241,970.30
141-0714-1214-008	2009	6,483.48	1,426.37	7,909.85	0.00	0.00	0.00	7,909.85
141-0714-1214-008	2010	7,170.20	717.02	7,887.22	0.00	0.00	0.00	7,887.22
Total		43,512.30	13,757.45	57,269.75	186,671.27	66,320.71	252,991.98	<u>310,261.73</u>

County receivable	394,747.90
Village receivable	<u>3,217,677.94</u>
Total receivable	<u>3,612,425.84</u>

Tax Statement

Date Printed: 11/08/11

PIN : 141-0714-1214-004
 Computer # : 141000003300
 Owner . . . : JOHNSON CREEK HOTEL GROUP LLC

Description : LOT 1, CSM 4658-24-040.

Address . . : 725 PARADISE LN JOHNSON CREEK

Tax Year 2010 Sch Dist: JOHNSON CRE DOCUMENT NO: 1167184

Values	Land	Use Asmt	Improvement	Wood	Total Assmnt	WFMV	EFMV	Acres	
300,000			4,715,200		5,015,200		5,089,000		
Assessed Acres: 4.920									
Year	Tax Due	General	Special	Tax Paid	Lottery Claimed	Tax Unpaid	Interest/ Penalty	Other Charges	Total Unpaid
2010	99,297.66	.00	.00	.00	.00	99,297.66	9,929.77	.00	109,227.43
2009	89,782.33	.00	.00	.00	.00	89,782.33	19,752.11	.00	109,534.44
2008	78,594.24	2,222,452.21	.00	.00	.00	2,301,046.45	782,355.79	.00	3,083,402.24
2007	56,643.25	1,791.43	58,434.68	.00	.00	.00	.00	.00	.00
2006	56,415.74	.00	56,415.74	.00	.00	.00	.00	.00	.00
2005	16,085.98	29,806.30	45,892.28	.00	.00	.00	.00	.00	.00
2004	5,836.68	77,385.63	83,222.31	.00	.00	.00	.00	.00	.00
2003	5,641.63	.00	5,641.63	.00	.00	.00	.00	.00	.00
2002	.00	.00	.00	.00	.00	.00	.00	.00	.00

Payoff Figure For November 2011 : 3,302,164.11

Signed : _____

Tax Statement

Date Printed: 11/08/11

PIN : 141-0714-1214-008
 Computer # : 141000003610
 Owner . . . : JOHNSON CREEK HOTEL GROUP LLC

Description : LOT 2, CSM 4658-24-040. ALSO
 : OUTLOT 1, RIVER CREEK CENTRE

Address . . : 125 RESORT DR JOHNSON CREEK

Tax Year 2010 Sch Dist: JOHNSON CRE DOCUMENT NO: 1216983

Values	Land	Use Asmt	Improvement	Wood	Total Assmnt	WFMV	EFMV	Acres
361,900					361,900		367,200	
Assessed Acres:		5.935						
Tax	General	Special	Tax	Lottery	Tax	Interest/	Other	Total
Year	Tax Due	Tax Due	Paid	Claimed	Unpaid	Penalty	Charges	Unpaid
2010	7,170.20	.00	.00	.00	7,170.20	717.02	.00	7,887.22
2009	6,483.48	.00	.00	.00	6,483.48	1,426.37	.00	7,909.85
2008	7,674.20	172,900.65	.00	.00	180,574.85	61,395.45	.00	241,970.30
2007	2,184.42	33,770.62	.00	.00	35,955.04	16,539.32	.00	52,494.36
2006	2,175.65	34,627.87	36,803.52	.00	.00	.00	.00	.00
2005	2,116.03	35,928.04	38,044.07	.00	.00	.00	.00	.00
2004	.00	.00	.00	.00	.00	.00	.00	.00

Payoff Figure For November 2011 : 310,261.73

Signed : _____

RESOLUTION NO. 2005-72

WHEREAS, Resolution No. 85-79, adopted February 11, 1986, provides that Jefferson County will settle with other taxing jurisdictions for unpaid special assessments using county funds, and

WHEREAS, the vast majority of special assessments or special charges do not aggregate to more than \$10,000 per parcel, and

WHEREAS, some special assessments, particularly in tax incremental finance districts, may exceed \$10,000 per parcel, and

WHEREAS, unlimited settlement by the County may expose the County to risk of loss where the amount advanced for settlement of unpaid special assessments or special charges may not be realized through tax foreclosure, and

WHEREAS, the Finance Committee recommends that Resolution No. 85-79 be amended to provide a limit on the amount that the County will pay to settle for unpaid special assessments or special charges,

NOW, THEREFORE, BE IT RESOLVED that Resolution No. 85-79 is hereby amended to provide that the County will settle in full for unpaid special assessments or special charges not to exceed a total of \$10,000 per tax parcel.

BE IT FURTHER RESOLVED this amendment shall be effective December 31, 2005.

Fiscal Note: This policy will, in some cases, lead to less county money paid to municipalities, who will be responsible for collecting unpaid assessments and charges in excess of \$10,000 on any given parcel.

AYES __28__

NOES __0__

ABSENT __2__

Requested by
Finance Committee

12-13-05

Dave Ehlinger

From: Dave Ehlinger
Sent: Tuesday, October 25, 2011 2:26 PM
To: John Jensen
Cc: Gary Petre; Phil Ristow; Tammy Worzalla
Subject: Delinquent property taxes

John,

Attached is the spreadsheet for delinquent property taxes as of 10/25/11. Granted, we still have about 10 weeks that we can still collect taxes, but I don't anticipate any material changes.



Property tax
analysis 2011.xls...

Currently, we have \$1.2 million that we could potentially foreclosure upon. The last figure that I heard was about \$400,000 relates to the Comfort Suites in Johnson Creek, so there is about \$0.8 million we could still foreclose upon.

I agree that getting 12% interest on the delinquent taxes is better than getting 0.11% on the cash if invested at LGIP. The question that comes to mind is will we truly obtain that cash? Are there properties not secured by mortgages that could be a concern? Are there properties that if we hold off on foreclosures the potential decrease in property values might be a problem?

According to my records, the last foreclosure process occurred back in 2004. Although they are not high value properties, we should probably clean up the campgrounds at T-Milford and Jellystone in addition to the "normal" properties that could be foreclosed upon.

If there is anything my office can do to help begin the foreclosure process, please let me know.

Gary,

Something to keep in mind. Past history is that we need to increase the property tax reserve by about 20% of the increase in delinquent property taxes. Based upon the numbers today, that would be about \$315,000. This would decrease any surplus that we have at year end.

Dave

Jefferson County
Foreclosed Properties
December 31, 2011

Date Acquired	Parcel ID	Tax Year	Property Taxes	Property Taxes	Prior Write off	Total Inventory	Volume	Page	Taxing Jurisdiction
27-Dec-01	016-0513-3621-067	2001	8.00						T-Koshkonong
27-Dec-01	016-0513-3621-067	2000	11.60						
27-Dec-01	016-0513-3621-067	1999	10.81						
27-Dec-01	016-0513-3621-067	1998	2.90						
27-Dec-01	016-0513-3621-067	1997	2.69						
27-Dec-01	016-0513-3621-067	1996	9.75						
27-Dec-01	016-0513-3621-067	1995	9.04						
27-Dec-01	016-0513-3621-067	1994	14.15						
27-Dec-01	016-0513-3621-067	1993	14.77						
27-Dec-01	016-0513-3621-067	1992	13.56						
27-Dec-01	016-0513-3621-067	1991	14.13						
27-Dec-01	016-0513-3621-067	1990	13.04						
27-Dec-01	016-0513-3621-067	1989	12.68						
27-Dec-01	016-0513-3621-067	Total		137.12		137.12			
<p>1. This property was last advertised in 2003 with a minimum bid amount of \$100. No bids were received on the property.</p> <p>2. The Finance Committee minutes from 5/15/03 indicate the comment "don't advertise again."</p> <p>3. For some unknown reason, the general ledger did not reflect any inventory value for this property nor was any indication found that the inventory amount was written off. The correction to the general ledger was made in October 2011.</p>									
13-Sep-04	024-0516-1234-007	2004	180.50						T-Palmyra
13-Sep-04	024-0516-1234-007	2003	179.02						
13-Sep-04	024-0516-1234-007	2002	152.57						
13-Sep-04	024-0516-1234-007	2001	159.22						
13-Sep-04	024-0516-1234-007	2000	141.71						
13-Sep-04	024-0516-1234-007	1999	140.24						
13-Sep-04	024-0516-1234-007	1998	87.36						
13-Sep-04	024-0516-1234-007	1997	54.21						
13-Sep-04	024-0516-1234-007	1996	120.46						
13-Sep-04	024-0516-1234-007	1995	130.65						
13-Sep-04	024-0516-1234-007	1994	123.20						
13-Sep-04	024-0516-1234-007	Total		1,469.14		1,469.14			

Jefferson County
Foreclosed Properties
December 31, 2011

Date Acquired	Parcel ID	Tax Year	Property Taxes	Property Taxes	Prior Write off	Total Inventory	Volume	Page	Taxing Jurisdiction
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1. This property was last advertised in 2004 with a minimum bid of \$3,000. No bids were received on the property
2. There were no comments found in any Finance Committee minutes specifically related to this property.

27-Dec-01	016-0513-2413-004	2001	26.60						T-Koshkonong
27-Dec-01	016-0513-2413-004	2000	210.57						
27-Dec-01	016-0513-2413-004	1999	197.91						
27-Dec-01	016-0513-2413-004	1998	112.03						
27-Dec-01	016-0513-2413-004	1997	67.86						
27-Dec-01	016-0513-2413-004	1996	155.93						
27-Dec-01	016-0513-2413-004	1995	144.51						
27-Dec-01	016-0513-2413-004	1994	113.22						
27-Dec-01	016-0513-2413-004	1993	118.10						
27-Dec-01	016-0513-2413-004	1992	108.52						
27-Dec-01	016-0513-2413-004	1991	102.39						
27-Dec-01	016-0513-2413-004	1990	97.76						
27-Dec-01	016-0513-2413-004	1989	95.00						
27-Dec-01	016-0513-2413-004	1988	81.90						
27-Dec-01	016-0513-2413-004	1987			76.63				
27-Dec-01	016-0513-2413-004	1986			66.85				
27-Dec-01	016-0513-2413-004	1985			69.76				
27-Dec-01	016-0513-2413-004	1984			75.57				
27-Dec-01	016-0513-2413-004	1983			68.34				
27-Dec-01	016-0513-2413-004	1982			59.64				
27-Dec-01	016-0513-2413-004	Total		1,632.30	416.79	2,049.09			

1. Because the statutes do not allow us to collect property taxes over 10 years old, John Jensen had previously written off the 1982 -- 1987 property taxes totaling \$416.79.
2. The Finance Committee minutes of 5/15/03 indicate "offer to DNR with leased piece -- both" for this property.
3. Based upon that comment, the inventory amount of \$1,632.20 was written off on 12/31/04 on JE 18107.
4. The conversations with the DNR have been on hold because (a) a neighboring property owner encroached on the property with a shed, and (b) the multiple staff turnovers at the DNR over the past few years.
5. It was elected to return this property back to inventory status during October 2011.
6. The matter of what to do with these properties will be returned to a Finance Committee agenda in November 2011 to

Jefferson County
Foreclosed Properties
December 31, 2011

Date Acquired	Parcel ID	Tax Year	Property Taxes	Property Taxes	Prior Write off	Total Inventory	Volume	Page	Taxing Jurisdiction
ascertain whether they want to continue to the donation process or take other action.									
27-Dec-01	016-0514-0422-079	2001	35.19						T-Koshkonong
27-Dec-01	016-0514-0422-079	2000	46.39						
27-Dec-01	016-0514-0422-079	1999	43.23						
27-Dec-01	016-0514-0422-079	1998	11.61						
27-Dec-01	016-0514-0422-079	1997	10.78						
27-Dec-01	016-0514-0422-079	1996	38.98						
27-Dec-01	016-0514-0422-079	1995	36.12						
27-Dec-01	016-0514-0422-079	1994	56.62						
27-Dec-01	016-0514-0422-079	1993	59.04						
27-Dec-01	016-0514-0422-079	1992	54.27						
27-Dec-01	016-0514-0422-079	1991	35.30						
27-Dec-01	016-0514-0422-079	1990	32.58						
27-Dec-01	016-0514-0422-079	1989	31.67						
27-Dec-01	016-0514-0422-079	Total		491.78		491.78			
<ol style="list-style-type: none"> 1. The Finance Committee minutes of 5/15/03 indicate "offer to the City of Fort Atkinson" for this property. 2. Based upon that comment, the inventory amount was written off on 12/31/04 on JE 18107. 3. Because the potential transfer of this property to another government unit is a VERY low priority, no action has been taken to date by the Corporation Counsel's office. 4. It was elected to return this property back to inventory status during October 2011. 5. The matter of what to do with these properties will be returned to a Finance Committee agenda in November 2011 to ascertain whether they want to continue to the donation process or take other action. 									
31-Dec-02	018-0713-2212-001	2002	57.50						T-Lake Mills
31-Dec-02	018-0713-2212-001	2001	55.38						
31-Dec-02	018-0713-2212-001	2000	49.77						
31-Dec-02	018-0713-2212-001	1999	28.49						
31-Dec-02	018-0713-2212-001	1998	11.45						
31-Dec-02	018-0713-2212-001	1997	11.69						
31-Dec-02	018-0713-2212-001	1996	29.63						
31-Dec-02	018-0713-2212-001	1995	35.69						

W:\Finance shared\Office\Excel\2011\Year end 2011\Foreclosure reconciliation 2011.xls

Inventory

11/3/2011,8:22 AM

Jefferson County
Foreclosed Properties
December 31, 2011

Date Acquired	Parcel ID	Tax Year	Property Taxes	Property Taxes	Prior Write off	Total Inventory	Volume	Page	Taxing Jurisdiction
31-Dec-02	018-0713-2212-001	1994	36.71						
31-Dec-02	018-0713-2212-001	1993	41.42						
31-Dec-02	018-0713-2212-001	1992	37.99						
31-Dec-02	018-0713-2212-001	1991	33.31						
31-Dec-02	018-0713-2212-001	Total		429.03		429.03			
31-Dec-02	018-0713-2212-001								
<ol style="list-style-type: none"> 1. The Finance Committee minutes of 5/15/03 indicate "offer to the DNR" for this property. 2. Based upon that comment, the inventory amount was written off on 12/31/04 on JE 18107. 3. Because the potential transfer of this property to another government unit is a VERY low priority, no action has been taken to date by the Corporation Counsel's office. 4. It was elected to return this property back to inventory status during October 2011. 5. The matter of what to do with these properties will be returned to a Finance Committee agenda in November 2011 to ascertain whether they want to continue to the donation process or take other action. 									
5-Oct-88	026-0616-1621-002			0.00		0.00			T-Sullivan
<ol style="list-style-type: none"> 1. There is no tax receipt activity listed in the current computer system. 2. Because of this, conservative accounting would dictate leaving the inventory value at zero. 3. The Finance Committee minutes of 5/15/03 indicate "keep this" for the property. 4. The matter of what to do with this property will be returned to a Finance Committee agenda in November 2011 to ascertain whether they want to still retain or take other action. 									
1964 (?)	008-0715-1322-001			0.00		0.00			T-Farmington
<ol style="list-style-type: none"> 1. There is no tax receipt activity listed in the current computer system. 2. From the 10/11/07 Finance Committee minutes -- "Phil Ristow recapped the history behind the County acquiring parcel 008-0715-1322-001 (a former school property) in the Town of Farmington off Highway B. By consensus, the committee agreed to add this listing to the next advertising for foreclosed properties." 3. These has not been any foreclosure advertisements since that date. 									

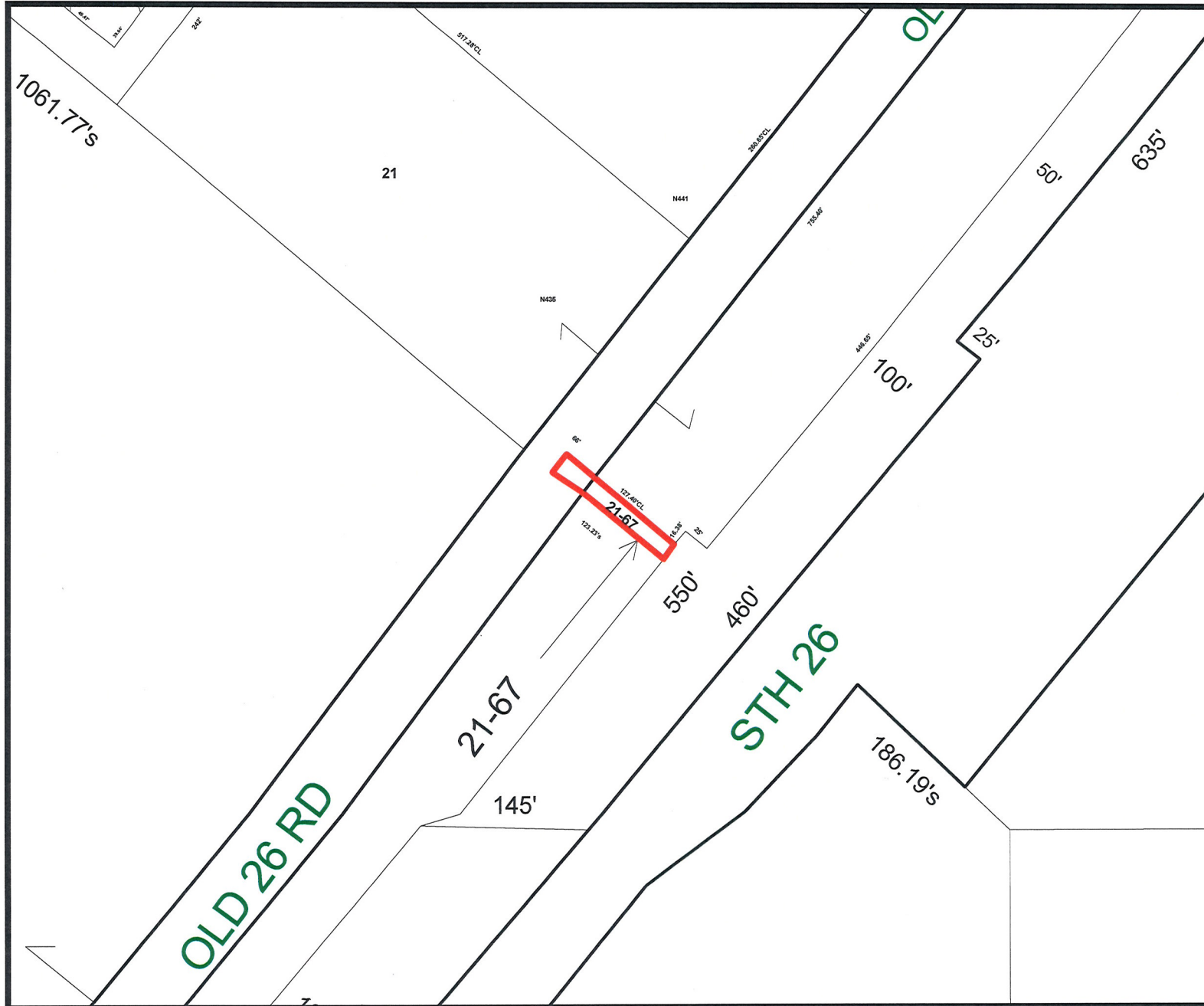
Inventory total

4,576.16

W:\Finance shared\Office\Excel\2011\Year end 2011\Foreclosure reconciliation 2011.xls

Inventory

11/3/2011,8:22 AM



Legend

- ▲ Surveys
- Streams Etc.
- Mcd Boundaries
- Parcels

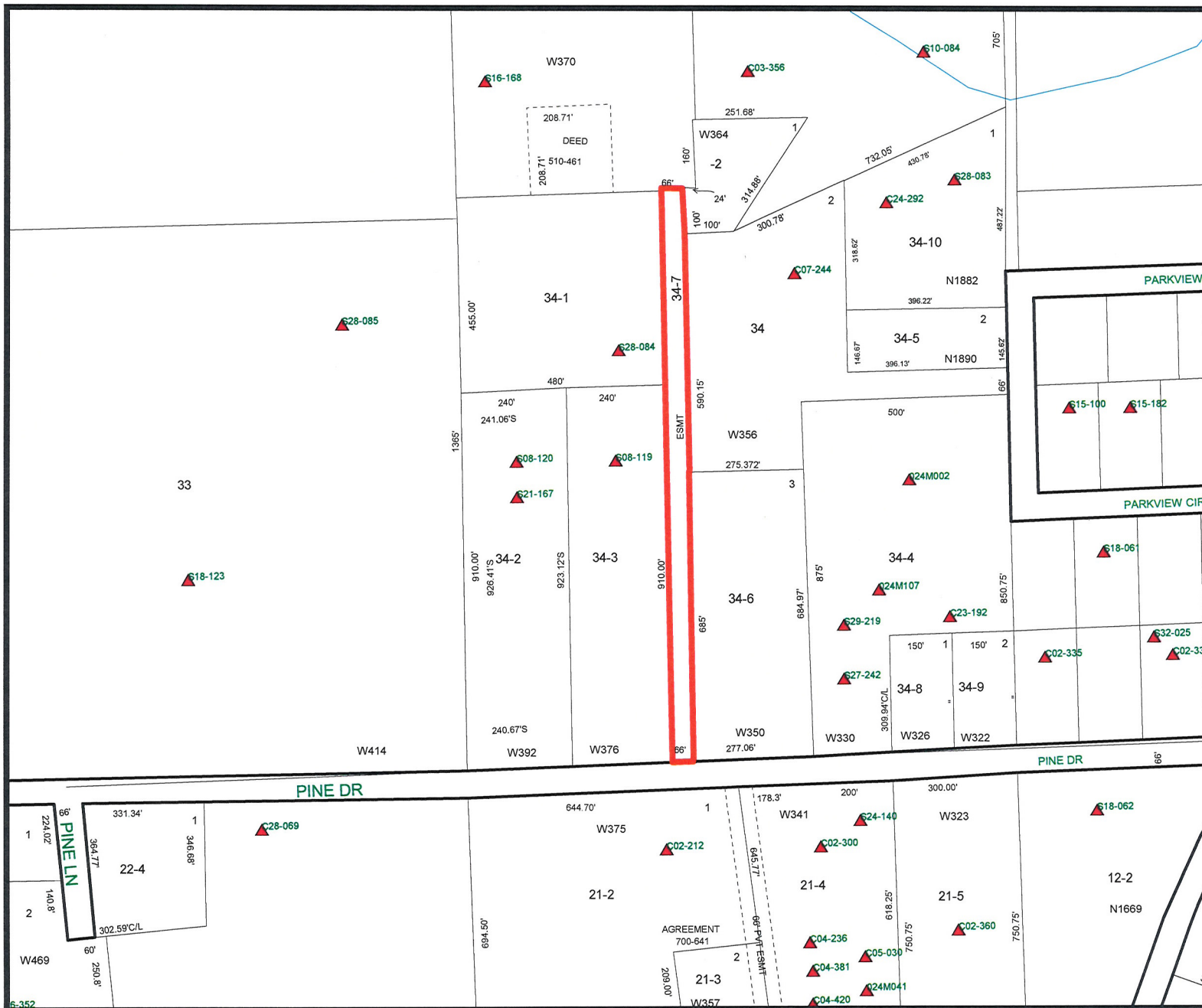
016-0513-3621-067

0 300 600 Feet

Map Printed on: October 21, 2011



DISCLAIMER: This map is not a substitute for an actual field survey or onsite investigation. The accuracy of this map is limited to the quality of the records from which it was assembled. Other inherent inaccuracies occur during the compilation process. Jefferson County makes no warranty whatsoever concerning this information.



Legend

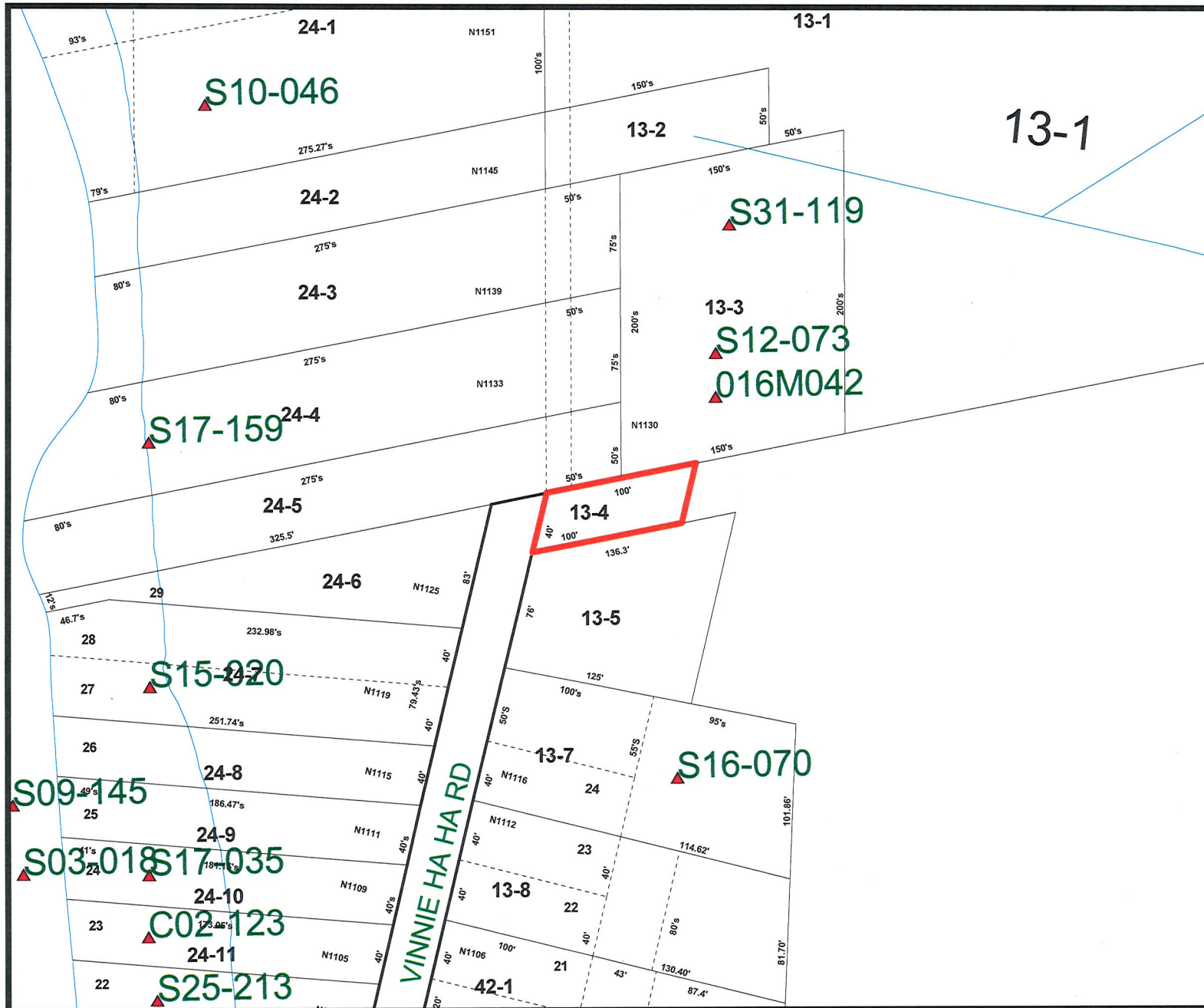
- ▲ Surveys
- Streams Etc.
- Mcd Boundaries
- Parcels

024-0516-1234-007

DISCLAIMER: This map is not a substitute for an actual field survey or onsite investigation. The accuracy of this map is limited to the quality of the records from which it was assembled. Other inherent inaccuracies occur during the compilation process. Jefferson County makes no warranty whatsoever concerning this information.

Map Printed on: October 21, 2011





Legend

- ▲ Surveys
- Streams Etc.
- Mcd Boundaries
- Parcels

016-0513-2413-004

Map Printed on: October 21, 2011

DISCLAIMER: This map is not a substitute for an actual field survey or onsite investigation. The accuracy of this map is limited to the quality of the records from which it was assembled. Other inherent inaccuracies occur during the compilation process. Jefferson County makes no warranty whatsoever concerning this information.

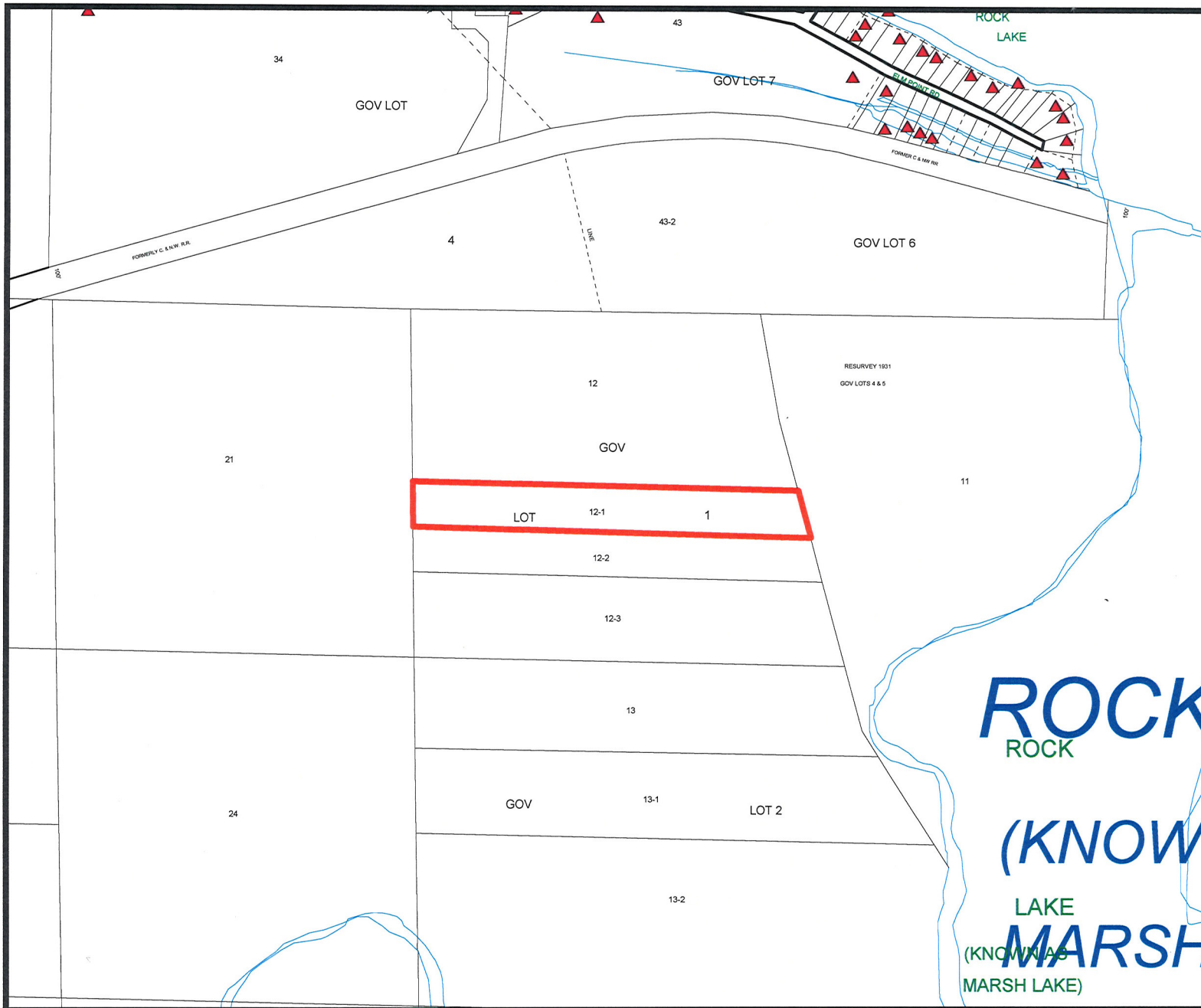
- ▲ Surveys
- Streams Etc.
- Mcd Boundaries
- Parcels

016-0514-0422-079

Map Printed on: October 21, 2011



DISCLAIMER: This map is not a substitute for an actual field survey or onsite investigation. The accuracy of this map is limited to the quality of the records from which it was assembled. Other inherent inaccuracies occur during the compilation process. Jefferson County makes no warranty whatsoever concerning this information.



Legend

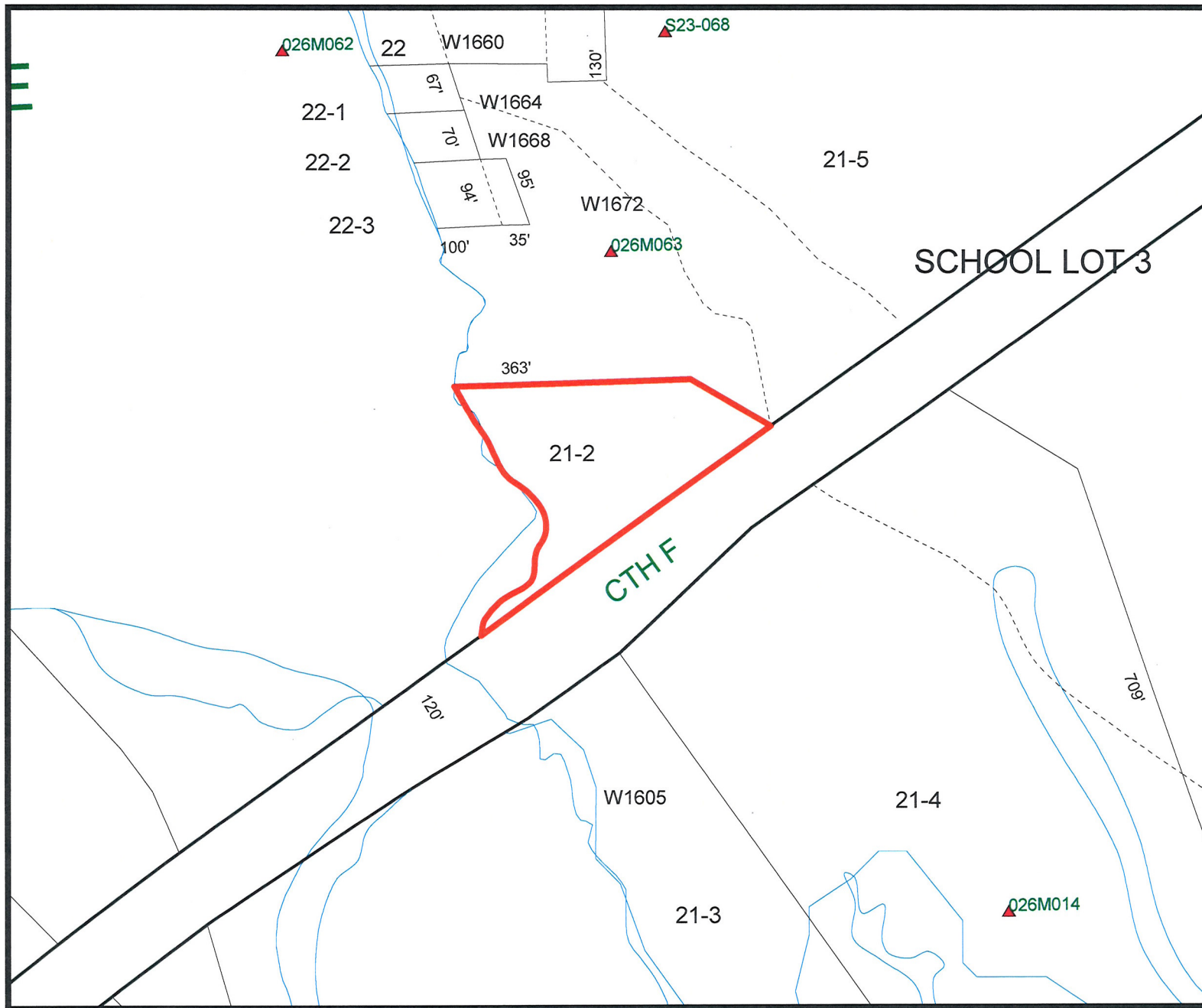
- ▲ Surveys
- Streams Etc.
- Mcd Boundaries
- Parcels

018-0713-2212-001

DISCLAIMER: This map is not a substitute for an actual field survey or onsite investigation. The accuracy of this map is limited to the quality of the records from which it was assembled. Other inherent inaccuracies occur during the compilation process. Jefferson County makes no warranty whatsoever concerning this information.

Map Printed on: October 21, 2011





Legend

- ▲ Surveys
- Streams Etc.
- Mcd Boundaries
- Parcels

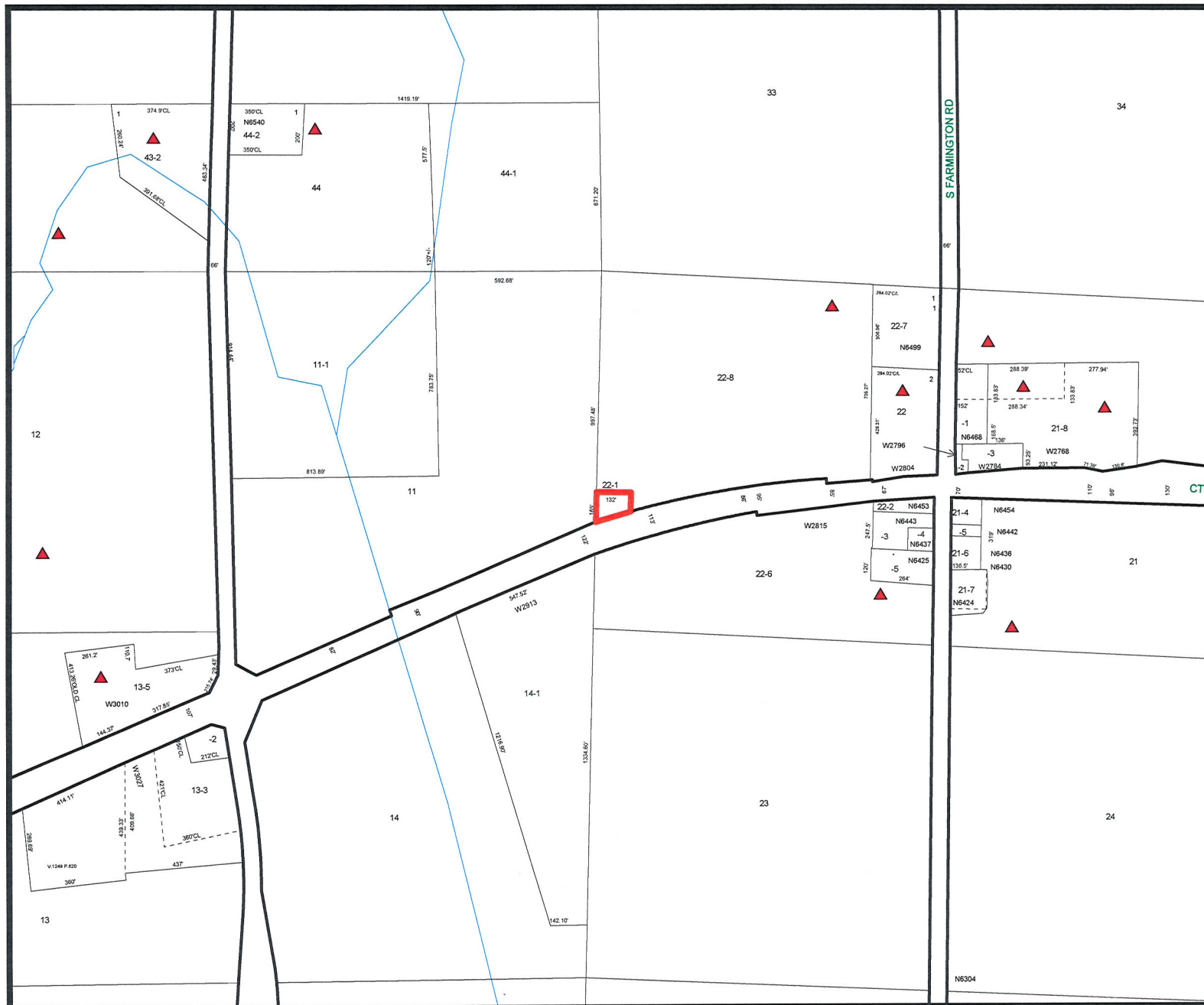
026-0616-1621-002

0 400 800 Feet

Map Printed on: October 21, 2011



DISCLAIMER: This map is not a substitute for an actual field survey or onsite investigation. The accuracy of this map is limited to the quality of the records from which it was assembled. Other inherent inaccuracies occur during the compilation process. Jefferson County makes no warranty whatsoever concerning this information.



Legend

- ▲ Surveys
- Streams Etc.
- Mcd Boundaries
- Parcels

008-0715-1322-001

DISCLAIMER: This map is not a substitute for an actual field survey or onsite investigation. The accuracy of this map is limited to the quality of the records from which it was assembled. Other inherent inaccuracies occur during the compilation process. Jefferson County makes no warranty whatsoever concerning this information.



Jefferson County
Delinquent Property Tax Analysis
December 31, 2011

Page 1 of 1

Tax Year	As of 31-Dec-02	As of 31-Dec-03	As of 31-Dec-04	As of 31-Dec-05	As of 31-Dec-06	As of 31-Dec-07	As of 31-Dec-08	As of 31-Dec-09	As of 31-Dec-10	As of 7-Nov-11	Rolling Three Year Average	Rolling Five Year Average	Rolling Ten Year Average
Current tax year plus twelve	12	0	2,157	0	0	0	0				0	-	216
Current tax year plus eleven	11	6,313	11,144	9,003	0	0	3,215			8,830	2,943	2,409	3,851
Current tax year plus ten	10	13,911	15,083	8,424	4,621	0	1,033	3,686	8,888	9,536	7,370	5,297	6,852
Current tax year plus nine	9	21,254	16,429	4,738	3,327	3,342	1,068	3,686	9,072	12,079	10,804	7,433	8,626
Current tax year plus eight	8	29,581	13,445	5,503	3,463	1,068	3,725	9,072	12,854	17,094	17,604	13,122	11,867
Current tax year plus seven	7	27,966	17,852	5,474	1,134	3,725	9,213	13,289	17,692	31,071	29,405	22,143	16,687
Current tax year plus six	6	42,345	16,787	4,108	5,978	10,118	17,739	19,968	48,718	58,687	57,993	42,337	29,102
Current tax year plus five	5	47,362	13,202	17,011	15,573	21,052	23,801	52,713	77,609	79,186	121,358	92,717	46,887
Current tax year plus four	4	56,287	42,050	36,688	40,198	33,153	73,214	101,694	118,375	158,356	170,746	137,429	89,552
Current tax year plus three	3	147,940	78,661	83,039	78,808	96,902	147,407	172,800	245,468	312,851	396,330	301,839	199,455
Current tax year plus two	2	286,756	173,525	327,472	189,911	249,621	283,533	339,480	481,963	908,950	1,016,912	802,608	425,812
Current tax year plus one	1	664,308	625,374	615,255	522,308	557,196	613,481	873,825	1,429,500	1,585,594	1,725,863	1,580,319	921,270
Current tax year	0	1,552,230	1,336,139	1,452,471	1,324,477	1,389,421	1,783,211	2,733,371	3,034,117	2,937,372	3,552,812	3,174,767	2,109,562
Totals		2,896,253	2,361,846	2,569,188	2,189,798	2,365,597	2,959,734	4,324,148	5,479,053	6,110,129	7,441,638	6,343,607	3,869,738
Increase (decrease) from prior year		306,440	(534,407)	207,342	(379,390)	175,799	594,137	1,364,414	1,154,906	631,076	1,039,164	1,015,208	485,183
Increase (decrease) from prior year		11.83%	-18.45%	8.78%	-14.77%	8.03%	25.12%	46.10%	26.71%	11.52%	20.01%	26.25%	12.67%
As per Wis Stat Chapter 75													
"Foreclosable" properties (3 to 12)		392,958	226,808	173,989	153,102	169,360	279,509	377,471	533,473	678,213	1,146,051	529,719	413,093
"Non-foreclosable" properties (0 to 2)		2,503,295	2,135,038	2,395,198	2,036,696	2,196,237	2,680,225	3,946,677	4,945,580	5,431,917	6,295,587	4,774,724	3,456,645
Totals		2,896,253	2,361,846	2,569,188	2,189,798	2,365,597	2,959,734	4,324,148	5,479,053	6,110,129	7,441,638	5,304,443	3,869,738
Current tax year plus eleven							3,215			8,830			
Current tax year plus ten							1,033	3,686	8,888	9,536			
Current tax year plus nine							3,686	9,072	12,079	11,261			
Current tax year plus eight							9,072	12,854	17,094	22,865			
Current tax year plus seven							13,289	17,692	31,071	39,452			
Current tax year plus six							19,968	48,718	58,687	66,574			
Current tax year plus five							52,713	77,609	79,186	121,358			
Current tax year plus four							101,694	118,375	158,356	235,506			
Current tax year plus three							172,800	245,468	312,851	1,121,721			
Current tax year plus two							339,480	481,963	1,400,001	6,253,649			
Current tax year plus one							873,825	1,920,551	6,815,752	1,755,013			
Current tax year							3,224,422	8,269,522	2,937,372	3,552,812			
Subtotal							4,815,198	11,205,509	11,831,338	13,198,576			
Less delinquent special assessments withheld (A/C 800.243054)													
Village of Johnson Creek -- 2008 tax roll							(491,051)		(491,051)	(491,051)			
Village of Johnson Creek -- 2009 tax roll								(5,223,661)	(5,223,661)	(5,230,241)			
Village of Johnson Creek -- 2010 tax roll										(29,150)			
City of Jefferson -- 2009 tax roll								(5,248)	0	0			
City of Lake Mills -- 2009 tax roll								(6,497)	(6,497)	(6,497)			
Total net delinquent taxes							4,324,148	5,479,053	6,110,129	7,441,638			

RESOLUTION NO. 2008-87

Reauthorize self-insuring worker's compensation liability

WHEREAS, Jefferson County is a qualified political subdivision of the State of Wisconsin,
and

WHEREAS, the Wisconsin Worker's Compensation Act (Act) provides that an employer covered by the Act either insure its liability with worker's compensation insurance carriers authorized to do business in Wisconsin, or be exempted from insuring liabilities with a carrier by assuming the responsibility for its own worker's compensation risk and payment, and

WHEREAS, the State and its political subdivisions may self-insure worker's compensation without a special order from the Department of Workforce Development (Department) if they agree to report faithfully all compensable injuries and agree to comply with the Act and rules of the Department, and

WHEREAS, a resolution to self-insure must be filed with the Department every three years,

NOW, THEREFORE, BE IT RESOLVED that Jefferson County shall continue its self-insured worker's compensation program, in compliance with Wisconsin Administrative Code DWD 80.60(3), and

BE IT FURTHER RESOLVED that:

- (1) The County Board shall provide for the continuation of the self-insured worker's compensation program that is currently in effect.
- (2) Barbara A. Frank, County Clerk, is authorized to forward certified copies of this resolution to the Worker's Compensation Division, Wisconsin Department of Workforce Development.
- (3) The County Administrator is directed to sign a certified copy hereof in accordance with Wisconsin Administrative Code DWD 80.60 (3)(b).

Fiscal Note: The County has self-insured worker's compensation liability since 1981. The average annual cost of this program over the past three years has been \$393,000. Conventional insurance would be in excess of \$1 million annually.

Adopted this 10th day of February 2009.

Gary R. Petre
County Administrator

STATE OF WISCONSIN)
)ss
COUNTY OF JEFFERSON)

I, Barbara A. Frank, County Clerk of Jefferson County, Jefferson, Wisconsin, do hereby certify that the attached is a true and correct copy of Resolution No. 2008-87, adopted at the February 10, 2009, Session of the County Board of Supervisors at the County Courthouse in the City of Jefferson.

WITNESS MY HAND AND SEAL this ____ day of February 2009.

Barbara A. Frank
Jefferson County Clerk
Jefferson, Wisconsin

Vote: Ayes 26, Noes 0, Absent 3, Vacant 1.

Jefferson County
Contingency Fund
For the Year Ended December 31, 2011

Ledger Date	Description	General	Authority	Publish Date
1-Jan-11	Tax Levy	400,000.00		
31-Mar-11	Wireless internet within the Courthouse	(13,400.00)	Finance Committee, 4/14/11	19-Apr-11
31-Mar-11	Landscape plan for celebration of Jefferson County's 175th anniversary	(7,000.00)	Finance Committee, 4/14/11	19-Apr-11
31-May-11	Engineering / design work on Sheriff parking lot and garage (up to)	(5,000.00)	Finance Committee, 5/12/11	20-May-11
31-May-11	Parking lot maintenance as 402 S Center S (up to)	(2,500.00)	Finance Committee, 6/9/11	21-Jun-11
31-May-11	Workers compensation claim 2003-036761	(41,685.86)	County Board, 6/14/11	21-Jun-11
31-Jul-11	Courthouse generator project	(35,949.00)	Finance Committee, 8/11/11	16-Aug-11
30-Sep-11	Korth promissory note payment acceleration	(571.55)	Finance Committee 10/13/11	17-Oct-11
Total amount available		293,893.59		