

Finance Committee packet  
February 28, 2012

The following packet includes both the information handed out at the beginning of the meeting as well as one item handed out during the meeting in relation to the potential DNR property.

An original packet was e-mailed to the committee members on 2/22/12, but various financial information was updated, so that packet was superseded. Those e-mail documents, as they are outdated, are not included.

Signed,

A handwritten signature in blue ink, appearing to read "David P. Ehlinger".

David P. Ehlinger, CPA  
Finance Director  
Jefferson County

## Agenda

### Jefferson County Finance Committee

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

Date: Tuesday, February 28, 2012

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 February 9, 2012
7. Communications
8. Consider transfer of Vinnie Ha Ha boat ramp parking lot to Wisconsin Department of Natural Resources (DNR)
9. Discussion and possible recommendation to the County Board regarding transfer of funds related to a large 2011 liability damage claim for Highway Department
10. Discussion and possible recommendation to the County Board regarding adjustment of the liability insurance reserve within the General Fund
11. Discussion and recommendation to the County Board regarding departmental surplus (deficit) activity for 2011 and related budget amendments for 2011
12. Discussion and recommendation to the County Board regarding 2011 non-lapsing departmental requests amending the 2012 budget
13. Discussion and possible recommendation to the County Board regarding transfer of funds related to county-wide position classification and compensation study during 2012
14. Discussion and possible recommendation to the County Board regarding assigning General Fund balance for elected officials' retirement withholdings
15. Discussion and possible action regarding transfer of funds related to vested sick pay for Veterans Services during 2012
16. Discussion and possible recommendation to the County Board creating a new contingency account related to vested employee benefits
17. Update on contingency fund balance
18. Payment of invoices
19. Set future meeting schedule, next meeting date, and possible agenda items
20. Adjourn

Next scheduled meetings:	Thursday, March 8	Regular meeting
	Thursday, April 12	Regular meeting
	Thursday, May 10	Regular meeting

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  
February 9, 2012

Committee members: Braugher, 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. Staff in attendance was Dave Ehlinger, Bill Kern, Gary Petre, Phil Ristow, and Tammy Worzalla.
3. **Certification of compliance with the Open Meetings Law** – Gary Petre certified that the meeting complied with the Open Meeting Law.
4. **Review of the agenda** – No changes.
5. **Citizen Comments** – None.
6. **Approval of Finance Committee minutes for January 12, 2012** – A motion was made by Mode/Jones to approve the minutes for January 12, 2012. The motion passed 5-0.
7. **Communications** – None
8. **Discussion and possible action on travel request for UW Extension office to attend the North Central Region Science Academy in St. Louis, MO in February 2012** – Gary Petre recapped the travel request by Gail Roberts. A motion was made by Jones/Molinaro to approve the travel request but indicated that future requests may be denied unless they are included in the budget preparation documents as required. The motion passed 5-0.
9. **Discussion and possible action on replacement of Sheriff Office's in-squad video systems** – Jeff Parker presented the historical problems with the current system and requested funding to purchase replacement systems from Coban of Houston, TX. Phil Ristow explained the lack of legal recourse against the prior vendor due to its corporate dissolution. Gary Petre directed Jeff Parker to offer the old equipment to the County departments before selling the old equipment on the open market. Jeff indicated that the installation of the video systems would not affect the personnel involved in the radio upgrade project that is being requested to be carried forward into the 2012 budget. A motion was made to (a) transfer \$45,252 from the 2012 contingency fund to purchase seven (7) replacement in-squad video systems, (b) allow the sale proceeds of fourteen (14) units at \$1,500 each to be used to purchase additional video systems above the seven (7) authorized for 2012, (c) directed that the funding for the remaining video systems be included in the requested 2013 budget, and (d) recommend that the County Board contract with Coban for the purchase of fourteen (14) in-squad video systems. The motion passed 5-0.
10. **Discussion regarding preliminary departmental surplus (deficit) activity for 2011.** Paul Novitzke handed out a document relating that his departmental deficit for 2011 included three factors: (a) a Huber inmate workers compensation claim, (b) the Snocross event loss in

January 2011 and (c) the final vested benefits payout for an employee who was laid off during 2011. Dave Ehlinger presented his updated (as of 2/9/12) departmental summary and indicated that only two departments had deficits. The Fair Park estimated deficit of \$33,455 was 20.7% of their tax levy. The Sheriff estimated deficit of \$100,000 was 0.8% of their tax levy. Dave reminded the committee that all departments shared in the \$1 million savings in health insurance and retirement contributions as a result of Wisconsin Act 10/32 and that the Fair Park savings was \$9,175. Dave indicated that the Sheriff Department's savings were not comparable to other departments because most of their personnel are sworn officers and thus not affected. No action was taken by the committee at this time.

11. **Update on contingency fund balance.** Dave Ehlinger indicated that the 2011 contingency fund remained at \$285,019.53. Dave recommended that even though the contingency balance was enough to cover the projected 2011 departmental deficits that the budget transfers take place at County Board as per past practice. The "regular" contingency fund balance for 2012 was reduced to \$354,748 because of actions taken today. The "other" contingency fund balance for 2012 has no activity to date and remains at \$324,701.
12. **Convene in closed session pursuant to s. 19.85(1) (e), Wisconsin Statutes, to deliberate the purchase of public property interests for a satellite Highway facility.** A motion was made by Molinaro/Braugher to convene in closed session pursuant to Wisconsin Statute 19.85(1) (e) to discuss the purchase of public property interests for a satellite Highway facility. By a roll call vote, the decision was unanimous. General discussion of the topic took place.
13. **Reconvene in open session to take action if necessary on items discussed in closed session concerning public property interests for a satellite Highway facility.** A motion was made by Rogers/Mode to return to open session. The motion passed 5-0. A motion was made by Molinaro/Jones to recommend to the County Board (a) purchase the parcel described as Lot 4, CSM #2400, which is a 3.6 acre property near the intersection of Highway 89 and I-94, and (b) transfer \$325,000 from the General Fund to the Highway Department A/C 53000.611101 to fund the purchase. The motion passed 5-0.
14. **Payment of invoices** – After review of the invoices, a motion was made by Jones/Rogers to (a) approve the payment of invoices totaling \$709,372.88, and (b) remind MIS Department that vendor mileage statements should be turned in monthly. The motion passed 5-0.
15. **Set future meeting schedule, next meeting date, and possible agenda items**
  - a. **Discussion and possible recommendation to the County Board regarding transfer of funds related to a large 2011 liability damage claim for the Highway Department** – Bill Kern updated the committee on the background for this claim and the upcoming funding request.
  - b. **Discussion and possible recommendation to the County Board regarding transfer of funds related to county-wide position classification and compensation study during 2012** – Gary Petre updated the committee on the upcoming proposal as a result of Wisconsin Act 10/32.
  - c. **Discussion and possible action regarding transfer of funds related to vested sick pay for Veterans Services during 2012** – Dave Ehlinger updated the committee on the upcoming proposal as well as a possible change to future methodology for requesting changes
  - d. **Discussion and possible recommendation to the County Board regarding 2011 non-lapsing requests to the 2012 budget** – No updates given.

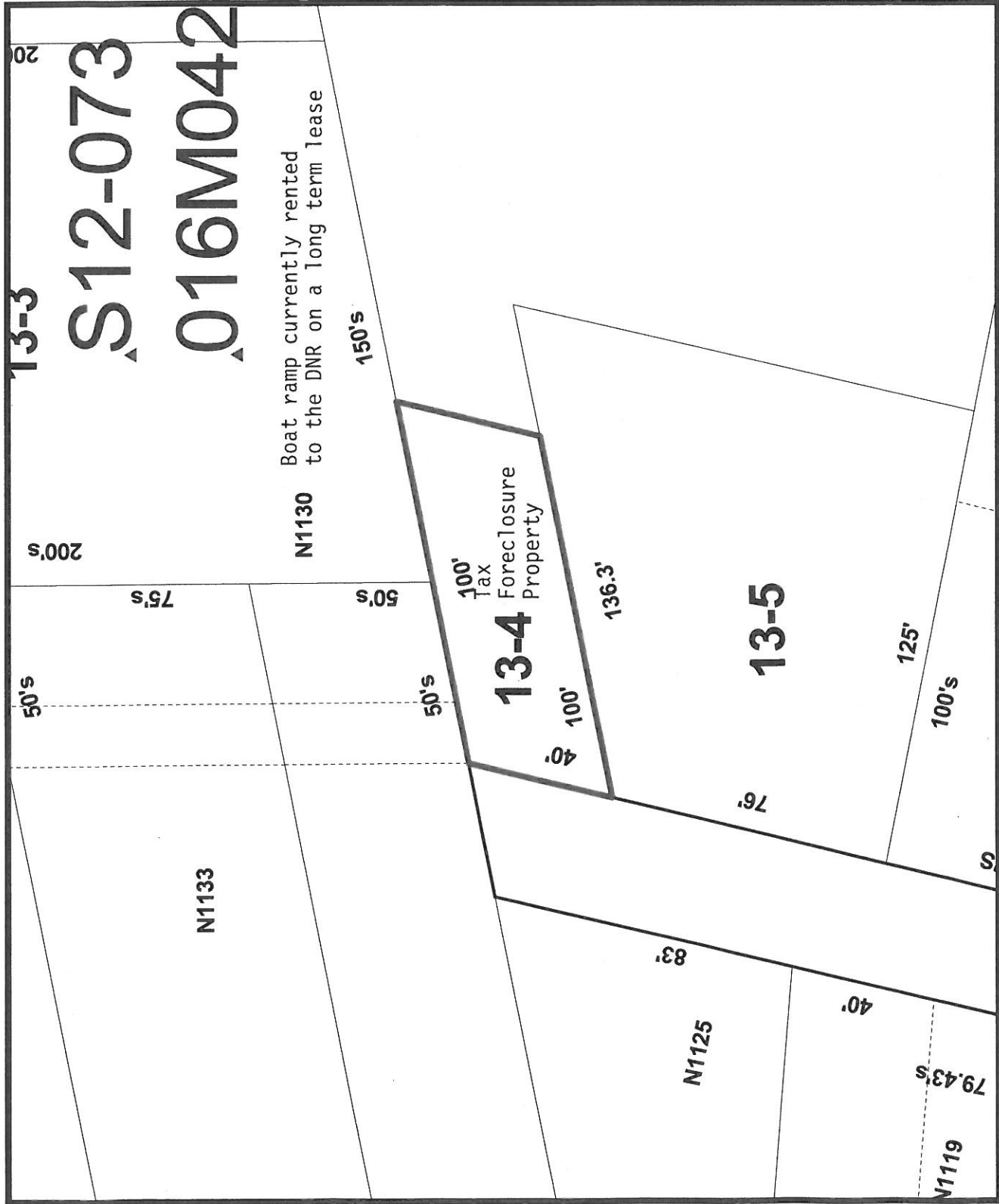


- e. **Discussion and possible recommendation to the County Board regarding 2011 departmental deficits and resulting amendments to the 2011 budget** – No updates given
- f. By general consensus, it was assumed that future Finance Committee meetings will continue to be on the 2<sup>nd</sup> Thursday of each month.

**16. Adjourn** – A motion was made by Rogers / \_\_\_\_\_ to adjourn at 10:04 a.m. The motion passed 5-0.

Respectfully submitted,

Jim Braughler  
Finance Committee Secretary  
Jefferson County  
/dpe



# Legend

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

016-0513-2413-004



Map Printed on: February 22, 2012

80 160 Feet

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.

5

# Legend

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



Map Printed on: February 27, 2012

600 Feet

300

0

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.

**Wisconsin Municipal Mutual Insurance Company**  
**Losses by Department by Member by Year**  
**As of 2/1/12**

2011

Jefferson County

Highway Department (30)

13/18

Claim Type Code	Event Number	Event Date	Event Date Reported	Event Desc 1 Line	Indem Incurred	Indem Paid	Indem Coll	Indem OS 1 Status Code
					Exp Incurred	Exp Paid	Exp Coll	Exp OS
					Adj Incurred	Adj Paid	Adj Coll	Adj OS
ALPD	EV2011071348	1/12/2011			\$62,926.00	\$62,926.00	\$0.00	\$0.00
	VAALPDJJC2011066979	1/13/2011			\$0.00	\$0.00	\$0.00	\$0.00
	T Carey Trucking			HWY Employee Prust was stopped at stop sign on Hwy	\$1,981.05	\$1,981.05	\$0.00	2/24/2011
ALPD	EV2011071352	1/3/2011			\$3,964.91	\$3,964.91	\$0.00	\$0.00
	VAALPDJJC2011067059	1/13/2011			\$0.00	\$0.00	\$0.00	\$0.00
	Ward, Nicole			Hwy plow driver was plowing when a car pulled out	\$308.18	\$308.18	\$0.00	3/11/2011
ALPD	EV2011071695	2/2/2011			\$6,814.82	\$6,814.82	\$0.00	\$0.00
	VAALPDJJC2011068710	2/4/2011			\$0.00	\$0.00	\$0.00	\$0.00
	American Family Insurance			Hwy Plow driver was traveling on Pierce street an	\$0.00	\$0.00	\$0.00	7/27/2011
ALPD	EV2011071696	2/2/2011			\$2,874.71	\$2,874.71	\$0.00	\$0.00
	VAALPDJJC2011067904	2/7/2011			\$0.00	\$0.00	\$0.00	\$0.00
	Truck 'N Roll			Unit 69 was plowing on HWY F was plowing on I94 on	\$0.00	\$0.00	\$0.00	9/6/2011
ALPD	EV2011072128	2/9/2011			\$1,863.05	\$1,863.05	\$0.00	\$0.00
	VAALPDJJC2011067648	3/3/2011			\$0.00	\$0.00	\$0.00	\$0.00
	Jefferson Utilities			Hwy snowplow driver Gary Stelse was winging back s	\$0.00	\$0.00	\$0.00	3/23/2011
ALPD	EV2011072646	4/28/2011			\$0.00	\$0.00	\$0.00	\$0.00
	VAALPDJJC2011068107	5/12/2011			\$0.00	\$0.00	\$0.00	\$0.00
	Emergency Starting & Towing			HWY Dept was hauling gravel, loads were tarped to	\$0.00	\$0.00	\$0.00	6/28/2011
ALPD	EV2011073288	7/1/2011			\$0.00	\$0.00	\$0.00	\$0.00
	VAALPDJJC2011068741	7/21/2011			\$0.00	\$0.00	\$0.00	\$0.00
	Bauer, Ronald			Our HWY trucks were traveling empty to Lake Mills	\$0.00	\$0.00	\$0.00	9/20/2011

**Resolution 2011--\_\_\_\_\_**

**Resolution transferring funds to the Highway Department for large liability claim**

WHEREAS Jefferson County became a member of Wisconsin Municipal Mutual Insurance Company (WMMIC) effective January 2009 and thus became self-insured for liability claims, and

WHEREAS Jefferson County is responsible for the first \$150,000 deductible for each individual claim, and

WHEREAS the Highway Department was involved in an accident in January 2011 which resulted in total claims being paid of \$64,907, and

WHEREAS County Board Resolution 2009-66 created a Liability Insurance Retention Reserve in the amount of \$262,500, and

WHEREAS the Highway Department has requested a transfer of funds from the Liability Insurance Retention Reserve of \$64,907 to pay for the large accident costs, and

WHEREAS the Highway Committee at their meeting on \_\_\_\_\_ supported the request for a transfer of funds, and

WHEREAS the Finance Committee at their meeting on February 28, 2012 also supported the request for a transfer of funds,

NOW THEREFORE BE IT RESOLVED that the County Board shall amend the 2011 budget for the Highway Department and transfer \$64,907 from the Liability Insurance Retention Reserve (A/C 100.353150) to the Highway Department.

*Fiscal note: Because this is a budget amendment, twenty (20) affirmative votes are required for passage. Amounts in subsequent year-end resolutions being discussed this evening make the assumption that this amendment is adopted. Should the amendment not be adopted, amounts in the subsequent resolutions may require modification.*

Ayes \_\_\_\_\_

Nays \_\_\_\_\_

Abstain \_\_\_\_\_

Absent \_\_\_\_\_

Vacant \_\_\_\_\_

Requested by  
Finance Committee

3/13/12

David P. Ehlinger: 2/17/12

**Wisconsin Municipal Mutual Insurance  
Entity Aggregate Report by Year**

**Jefferson County**

Effective Year	Outstanding Reserve	Paid	Aggregate Retention
2009			\$525,000.00
	\$0.00	\$70,295.56	<u>\$70,295.56</u>
			\$454,704.44

Effective Year	Outstanding Reserve	Paid	Aggregate Retention
2010			\$525,000.00
	\$0.00	\$15,408.69	<u>\$15,408.69</u>
			\$509,591.31

Effective Year	Outstanding Reserve	Paid	Aggregate Retention
2011			\$525,000.00
	\$0.00	\$86,173.83	<u>\$86,173.83</u>
			\$438,826.17



**Resolution 2011--\_\_\_\_\_**

**Resolution eliminating the Liability Insurance Retention Reserve**

WHEREAS Jefferson County became a member of Wisconsin Municipal Mutual Insurance Company (WMMIC) effective January 2009 and thus became self-insured for liability claims, and

WHEREAS Jefferson County maintains an impress account at WMMIC in the amount of \$300,000 from which liability claims are paid out, and

WHEREAS Jefferson County has an aggregate retention of \$525,000 for total claims for each calendar year, and

WHEREAS Resolution 2009-66 created a Liability Insurance Retention Reserve in the amount of \$262,500, and

WHEREAS this reserve was created with the intent of fully funding the annual deductible reserve at WMMIC (Wisconsin Municipal Mutual Insurance Company), and

WHEREAS actual liability claims for 2009, 2010, and 2011 were \$70,296, \$15,409, and \$86,174, respectively, and

WHEREAS WMMIC has indicated that there are no open claims as of December 31, 2011, and

WHEREAS the Finance Committee finds that investment earnings at WMMIC, amounts budgeted by departments through the annual tax levy, and three months of "working capital" under the County's Fund Balance Policy should be sufficient to pay for future annual liabilities,

NOW THEREFORE BE IT RESOLVED that the remaining funds within the Liability Retention Reserve (A/C 100.353150) be transferred back to the Unassigned General Fund Balance (A/C 100.355100).

*Fiscal note: Should the prior resolution of the evening transfer funds to the Highway Department, the reserve account remaining balance would be \$197,593. Otherwise the balance remains at \$262,500. Transferring the balance back to the Unassigned General Fund will allow the County Board to use these funds for any purpose it deems appropriate. These funds will be included in the year end calculation of "working capital." No budget amendment is required because there are no additional expenditures being authorized.*

Ayes \_\_\_\_\_

Nays \_\_\_\_\_

Abstain \_\_\_\_\_

Absent \_\_\_\_\_

Vacant \_\_\_\_\_

Requested by  
Finance Committee

3/13/12

David P. Ehlinger: 2/20/12, 2/27/12

Jefferson County  
Departmental Surplus (Deficit) Recap  
For the Year Ended December 31, 2011

27-Feb-12 Updated

Dept	Department	General Ledger Surplus (Deficit)	Budgetary Only Accounts	Estimated Additional Activity	Actual Non-Lapsing Request	Actual Surplus (Deficit)	Deficit Transfer Contingency Fund	General Fund	Amended Surplus (Deficit)	Tax Levy 2011	Actual Surplus (Deficit)
000	General Revenues	(3,126,976.00)	3,345,783.00	30,000.00		248,807.00	(150,617.00)		98,190.00	(7,732,468.00)	3.2%
001	County Board	352,416.00			(302,135.00)	50,281.00			50,281.00	466,410.00	10.8%
002	Economic Development	88,562.00			(88,562.00)	0.00			0.00	0.00	
004	Human Resources	26,672.00			(18,357.00)	8,315.00			8,315.00	331,109.00	2.5%
008	County Administrator	3,686.00				3,686.00			3,686.00	237,612.00	1.6%
010	Register of Deeds	155,151.00			(79,909.00)	75,242.00			75,242.00	(130,151.00)	57.8%
012	County Clerk	237,714.00		(20,357.00)	(211,225.00)	6,132.00			6,132.00	168,231.00	3.6%
013	Land Information	96,225.00				5,209.00			5,209.00	371,677.00	1.4%
014	County Treasurer	174,710.00			(91,016.00)	174,710.00			174,710.00	(696,243.00)	25.1%
016	District Attorney	75,270.00				75,270.00			75,270.00	720,569.00	10.4%
017	Corporation Counsel	22,680.00			(1,000.00)	21,680.00			21,680.00	344,904.00	6.3%
018	Parks	283,991.00			(267,864.12)	16,126.88			16,126.88	788,789.00	2.0%
019	Central Services	46,401.00			(45,000.00)	1,401.00			1,401.00	789,364.00	0.2%
020	Sheriff	1,295,029.00		(360,905.00)	(1,048,435.00)	(114,311.00)	114,311.00		0.00	11,835,093.00	-1.0%
023	Child Support	65,456.00				65,456.00			65,456.00	125,799.00	52.0%
024	Clerk of Courts	78,889.00			(55,167.80)	23,721.20			23,721.20	1,657,542.00	1.4%
025	Coroner	20,076.00				20,076.00			20,076.00	96,758.00	20.7%
026	Finance	4,717.00				4,717.00			4,717.00	387,473.00	1.2%
027	Emergency Management	0.00		360,905.00	(360,905.00)	0.00			0.00	77,764.00	0.0%
053	Veterans Services	16,701.00			(16,701.00)	0.00			0.00	162,245.00	0.0%
068	UW Extension	70,733.00			(26,384.15)	44,348.85			44,348.85	312,237.00	14.2%
069	Fair Park	(35,806.00)			(500.00)	(36,306.00)	36,306.00		0.00	161,683.00	-22.5%
070	Land Conservation	57,335.00			(29,271.25)	28,063.75			28,063.75	285,153.00	9.8%
071	Zoning	261,194.00			(213,719.00)	47,475.00			47,475.00	374,192.00	12.7%
099	Library System	1,086.00				1,086.00			1,086.00	1,002,518.00	0.1%
General Fund Totals		271,912.00	3,345,783.00	9,643.00	(2,856,151.32)	771,186.68	0.00	0.00	771,186.68	12,138,260.00	6.4%

Fund	Fund	Beginning Fund Balance 1-Jan-11	Current Activity	Estimated Additional Activity	Ending Fund Balance 31-Dec-11	Percentage Change
100	General Fund	30,412,457.85	1,205,713.48	9,643.00	31,627,814.33	3.8%
240	Health Department	168,866.65	387,351.01		556,217.66	69.6%
250	Human Services	255,926.85	133,517.32		389,444.17	34.3%
300	Debt Services	0.18	(0.18)		0.00	#DIV/0!
700	Highway Department	11,647,137.35	744,047.46		12,391,184.81	6.0%
750	MIS Fund	0.00			0.00	#DIV/0!
Subtotal		42,484,388.88	2,470,629.09	9,643.00	44,964,660.97	5.5%
900	Fixed Assets	25,934,687.42	2,859,046.14		28,793,733.56	9.9%
950	Gov't Type Conversion	48,712,285.43	2,093,353.37		50,805,638.80	4.1%
Total		117,131,361.73	7,423,028.60	9,643.00	124,564,033.33	6.0%

Ending fund balance 12/31/11	44,964,660.97
Less beginning fund balance	(42,484,388.88)
Subtotal	2,480,272.09
Less health insurance surplus	(518,930.00)
Plus employer retirement deficit	79,685.00
Less employee retirement surplus	(491,352.00)
Increase due to operations	1,549,675.09
Spreadsheet values as of	27-Feb-12

Total increase in fund balances	2,480,272.09
Tax levy for 2011	26,707,843.00
Increase as a percent of tax levy	9.3%

Jefferson County  
Equity Account Changes  
For the Year Ended December 31, 2011

27-Feb-12 Updated

Category	Bus Unit	Account Number	Sub Acct	Account Description	Beginning Balance 1-Jan-11	Current Year Activity	Ending Balance 31-Dec-11
Non-spendable	100	351100		Inventory reserve	2,730.31	3,397.34	6,127.65
	100	351200		Property tax reserve	4,924,259.76	520,167.68	5,444,427.44
	100	351300		Prepaid asset reserve	719,353.96	(38,716.25)	680,637.71
				Subtotal	5,646,344.03	484,848.77	6,131,192.80
Spendable, restricted	100	352060		Elected vested sick pay	21,847.07	882.67	22,729.74
	100	352100		Revolving loan fund	206,692.17	(68,271.45)	138,420.72
	100	352200		Restricted non-lapsing requests	1,260,655.82	(102,313.70)	1,158,342.12
				Subtotal	1,489,195.06	(169,702.48)	1,319,492.58
Spendable, committed	100	353100		Subsequent year budget	736,421.00	(133,211.00)	603,210.00
	100	353150		Liability insurance reserve	262,500.00		262,500.00
	100	353200		Committed non-lapsing request	1,321,599.95	488,673.82	1,810,273.77
	100	353250		Committed MIS non-lapsing requests	112,464.57	1,698.22	114,162.79
				Subtotal	2,432,985.52	357,161.04	2,790,146.56
Spendable, assigned, vested benefits	100	352050	100	Union vested sick pay	334,821.40	(334,821.40)	0.00
	100	352050	240	Union vested sick pay	95,160.43	(95,160.43)	0.00
	100	352050	250	Union vested sick pay	60,830.83	(60,830.83)	0.00
	100	352070	100	Union vested vacation pay	817,610.06	(817,610.06)	0.00
	100	352070	240	Union vested vacation pay	75,825.00	(75,825.00)	0.00
	100	352070	250	Union vested vacation pay	240,837.01	(240,837.01)	0.00
	100	354100		Vested holiday pay reserve	266.33	1,169.07	1,435.40
	100	354200	100	Vested sick pay reserve	234,854.64	276,509.35	511,363.99
	100	354200	240	Vested sick pay reserve	956.86	88,798.32	89,755.18
	100	354200	250	Vested sick pay reserve	162,996.83	76,088.49	239,085.32
	100	354210		Elected sick pay reserve	22,895.79	495.46	23,391.25
	100	354300	100	Vested vacation pay reserve	314,627.23	753,712.96	1,068,340.19
	100	354300	240	Vested vacation pay reserve	15,709.74	68,485.00	84,194.74
	100	354300	250	Vested vacation pay reserve	340,326.93	206,085.01	546,411.94
	100	354300	750	Vested vacation pay reserve	0.00	41,511.52	41,511.52
	100	354310	100	Vested comp pay reserve	0.00	24,268.33	24,268.33

W:\Finance shared\Office\Excel\2011\Year end 2011\Surplus (deficit) recap 2011

General Fund

2/27/2012, 2:43 PM

Jefferson County  
Equity Account Changes  
For the Year Ended December 31, 2011

Category	Bus Unit	Account Number	Sub Acct	Account Description	Beginning Balance 1-Jan-11	Current Year Activity	Ending Balance 31-Dec-11
	100	354310	240	Vested comp pay reserve	0.00	1,064.76	1,064.76
	100	354310	250	Vested comp pay reserve	0.00	4,941.63	4,941.63
	100	354310	750	Vested comp pay reserve	0.00	732.82	732.82
				Subtotal	2,717,719.08	(81,222.01)	2,636,497.07
	100	354895		Health Dept capital deficit	0.00	130,617.49	130,617.49
	100	354900		Working capital	17,637,021.25	(2,073,534.00)	15,563,487.25
				Subtotal	17,637,021.25	(1,942,916.51)	15,694,104.74
	100	355100		Unassigned fund balance	489,192.91	1,351,831.19	1,841,024.10
				Current year activity		1,215,356.48	1,215,356.48
				Subtotal	489,192.91	2,567,187.67	3,056,380.58
				<b>Total Fund Balances</b>	<b>30,412,457.85</b>	<b>1,215,356.48</b>	<b>31,627,814.33</b>

Less approved and/or recommended fund balance usages

Resolution 2011-79, purchase property at intersection of Highway 89 and I-94

## Dave Ehlinger

---

**From:** Tammy Worzalla  
**Sent:** Thursday, February 23, 2012 10:17 AM  
**To:** Dave Ehlinger  
**Subject:** FW: Surplus

FYI

---

**From:** Joan Daniel  
**Sent:** Thursday, February 23, 2012 10:12 AM  
**To:** Tammy Worzalla  
**Subject:** RE: Surplus

Savings for alternate care 2 reasons – State Institutions \$137,131 savings versus budget. Clients being placed in less expensive settings and TPR (Terminated Parant Right case through court).

Hospitals ( We were able to get Presumptive MA on some clients who qualified and back date to get some of the inpatient stays covered).

Dr. Haggart less hours needed for the Community Support Program.

---

**From:** Tammy Worzalla  
**Sent:** Thursday, February 23, 2012 10:07 AM  
**To:** Joan Daniel  
**Subject:** RE: Surplus

Thanks!

Any reasons for the savings in child alternate care, hospitals or Dr. Haggart?

---

**From:** Joan Daniel  
**Sent:** Thursday, February 23, 2012 9:50 AM  
**To:** Tammy Worzalla  
**Cc:** Kathi Cauley  
**Subject:** RE: Surplus

### Four Major Classifications impacting the favorable Balance

Personnel Cost: \$485,249 Savings (Health Insurance - \$260,824; Retirement- \$187,280)  
Child Care Alternate Care \$243,969 Savings  
Hospitals \$196,147 Savings  
Dr. Haggart- CSP \$88,232 Savings

---

**From:** Tammy Worzalla  
**Sent:** Thursday, February 23, 2012 8:39 AM  
**To:** Joan Daniel  
**Subject:** Surplus

Joan,

Could you give me a brief breakdown of what led to the almost \$1 million surplus for Human Services? The Finance Committee meets next Tuesday and I believe there will be some questions and I would like to be prepared.

Thanks for your help,  
*Tammy Worzalla*  
Advanced Fund Accountant  
Jefferson County  
320 South Main Street  
Jefferson, WI 53549  
Phone (920) 674-8673



**Resolution 2011 -- \_\_\_\_\_**

**Act on year-end departmental deficits**

WHEREAS, due to circumstances arising after the 2011 budget was formulated, the following transfer of funds are necessary to be made from the contingency appropriation account and/or General Fund as indicated to close the accounting books for 2011:

Department	Bus Unit	Account Number	Deficit Amount	Original Levy	Percent of Levy
Sheriff	2001	599999	114,311	11,835,093	1.0%
Fair Park	6901	599999	36,306	161,683	22.5%
Total			<u>150,617</u>		
Contingency Fund			150,617		
General Fund			<u>0</u>		
Total			<u>150,617</u>		

AND, WHEREAS the Finance Committee recommends that these departmental deficits be funded.

NOW THEREFORE BE IT RESOLVED that the aforementioned transfers of funds are hereby approved and the 2011 budget be amended to reflect the same.

*Fiscal note: As a budget amendment, this resolution requires twenty (20) affirmative votes for passage.*

*The contingency fund has enough available to cover the entire amount for 2011.*

*The Sheriff Department experienced a large workers compensation injury during 2011, which resulted in expenditures exceeding the budget by \$97,190 for the department. No further analysis regarding the departmental deficit was done.*

*For the Fair Park, a recap by category appears on the following page. Terminated wages and unemployment compensation relate to the decision to reduce hours with the 2012 budget which resulted in a long time employee retiring. The Act 10/32 savings relate to employees paying for their retirement contributions beginning in August 2011 and a larger health insurance premium effective December 2011. Workers compensation relates to an injury that occurred at the Fair Park. No further analysis was done on other operating expenditures or revenues*

Description	Actual	Budget	Surplus (Deficit)	Surplus (Deficit)
Revenues	(1,058,565)	(989,550)	69,015	7.0%
Operating expenditures				
Wages (non-terminated)	328,333	327,888	(445)	-0.1%
Wages (terminated)	8,899	0	(8,899)	
Act 10/32 savings	70,818	79,992	9,174	11.5%
Unemployment compensation	3,337	0	(3,337)	
Workers compensation	18,333	0	(18,333)	
All other operating expenditures	806,367	697,837	(108,530)	-15.6%
Total operating expenditures	1,236,088	1,105,717	(130,371)	-11.8%
Capital expenditures (blacktopping)	24,950	50,000	25,050	50.1%
Department totals	202,473	166,167	(36,306)	-21.8%

Ayes \_\_\_\_\_

Nays \_\_\_\_\_

Abstain \_\_\_\_\_

Absent \_\_\_\_\_

Vacant \_\_\_\_\_

Requested by:  
Finance Committee

3/13/12

David P. Ehlinger: 2/22/12, 2/27/12

Jefferson County  
Final Non-Lapsing Requests  
For the Year Ended December 31, 2011

Page 1 of 5

Department	Bus Unit	Acct #	Sub Acct	Explanation	Non-Spendable Fund Bal	Spendable Fund Balances		Total
						Restricted	Committed	
County Board	12	699992		Remaining brick project donations as per 2012 budget			5,180.00	
County Board	12	594950		Remaining brick project donations operating reserve adjustment			(3,823.00)	
County Board	13	699992		Remaining farmland preservation funds as per 2012 budget			300,539.00	
County Board	13	594960		Remaining farmland preservation capital reserve adjustment			(4,270.00)	
County Board	13	699992		Remaining Historical Commission funds as per 2012 budget			1,184.00	
County Board	14	594950		Remaining Historical Commission operating reserve adjustment			3,325.00	302,135.00
Economic Development	31	594955		Increase JCEDC vested benefit reserve to actual		2,912.34		
Economic Development	31	594950		Increase JCEDC fiduciary funds operating reserve		6,719.66		
Economic Development	31	699992		Remaining JCEDC fiduciary funds as per 2012 budget		78,930.00		88,562.00
Human Resources	41	512144		Employee elected family health after 2012 budget was adopted			8,357.00	
Human Resources	41	521220		Increase HIPAA consultant from ten to thirty hours			5,000.00	
Human Resources	41	532350		Funds for annual department head / manager training			5,000.00	18,357.00
Register of Deeds	1001	521295		Remaining scanning/redaction funds for data conversion per Statutes		26,142.00		
Register of Deeds	1001	699992		Remaining scanning/redaction funds as per 2012 budget per Statutes		53,767.00		79,909.00
County Clerk	1202	594810		New ballot machines still have not received federal certification			211,225.00	211,225.00
Land Information	1303	594950		Remaining land records modernization funds as per Wisc Statutes		13,177.00		
Land Information	1303	699992		Remaining land records modernization funds as per 2012 budget		31,164.00		
Land Information	1308	594950		Remaining land records modernization funds as per Wisc Statutes		30,823.00		
Land Information	1308	699992		Remaining land records modernization funds as per 2012 budget		15,852.00		91,016.00
Corporation Counsel	1701	531314		Replace Dictaphone recording equipment			1,000.00	1,000.00
Parks Department	1801	521219		Contract to update Parks, Recreation, and Open Space Plan			9,550.00	
Parks Department	1801	535245		Asphalt maintenance at 3 separate parks plus Parks shop building			15,000.00	
Parks Department	1801	699992		Remaining ATC damage funds from 2009			14,822.00	
Parks Department	1806	594960		Remaining Carol Liddle estate funds, restricted by estate		(139.88)		
Parks Department	1806	699992		Carol Liddle estate funds as per 2012 budget		112,334.00		
Parks Department	1809	535245		Remaining interest earnings on Carlin Weld CD, restricted by donor		(85.00)		
Parks Department	1809	699992		Carlin Weld certification of deposit remaining interest as per 2012 budget		131.00		
Parks Department	1812	594951		Farmland rental to be used for future restoration projects			2,325.60	
Parks Department	1812	699992		Farmland rental receipts as per 2012 budget			15,900.00	
Parks Department	1812	535245		Remaining Carnes Park Development funds			3,342.40	
Parks Department	1814	594950		Remaining donation funds from Theo Garman, restricted by donor				
Parks Department	1814	699992		Remaining Theo Garman donations as per 2012 budget		10,000.00		
Parks Department	1816	535245		Remaining grants & donations for Glacial Heritage Area, restricted by source		16,136.00		
Parks Department	1816	699992		Remaining grants & donations for Glacial Heritage Area, as per 2012 budget		7,546.00		
Parks Department	1824	535245		Remaining grants & donations for bike trail development, restricted by source		12,007.00		
Parks Department	1824	699992		Remaining grants & donations for bike trail development, restricted by source		6,681.00		
Parks Department	1826	594950		Remaining Dog Park funds as per 2012 budget		700.00		
Parks Department							(7,049.00)	

Jefferson County  
Final Non-Lapsing Requests  
For the Year Ended December 31, 2011

Page 2 of 5

Department	Bus Unit	Acct #	Sub Acct	Explanation	Non-Spendable Fund Bal	Spendable Fund Balances		Total
						Restricted	Committed	
Parks Department	1826	699992		Remaining Dog Park funds as per 2012 budget			39,663.00	
Parks Department				Increase grounds keeping allocated budget for work deferred in the past				
Parks Department	1901	529170		Central Services			2,520.00	
Parks Department	5200	529170		Human Services			2,790.00	
Parks Department	6901	529170		Fair Park			2,880.00	
Parks Department	7020	529170		Land Conservation			180.00	
Parks Department	53271	529170		Highway			630.00	267,864.12
Central Services	1901	594820		Men's bathroom remodeling project (original 2011 budget was \$12,500)			25,000.00	
Central Services	1901	594829		Women's bathroom remodeling project (original 2011 budget was \$12,500)			20,000.00	45,000.00
Sheriff Department	2006	521219		Radio System upgrade project not completed during 2011			12,852.00	
Sheriff Department	2006	531314		Radio System upgrade project not completed during 2011			11,932.10	
Sheriff Department	2006	594809		Radio System upgrade project not completed during 2011			35,925.00	
Sheriff Department	2006	594810		Radio System upgrade project not completed during 2011			62,833.17	
Sheriff Department	2006	594813		Radio System upgrade project not completed during 2011			47,600.00	
Sheriff Department	2006	594815		Radio System upgrade project not completed during 2011			158,900.83	
Sheriff Department	2006	594819		Radio System upgrade project not completed during 2011			(3,450.00)	
Sheriff Department	2006	594820		Radio System upgrade project not completed during 2011			42,383.90	
Sheriff Department	2010	594950		Radio System upgrade project not completed during 2011		45.00	161,573.00	
Sheriff Department	2010	699992		Fiduciary funds restricted by source -- Drug Education		5,000.00		
Sheriff Department	2011	594950		Fiduciary funds restricted by source -- Drug Restitution		3,812.00		
Sheriff Department	2011	699992		Fiduciary funds restricted by source -- Drug Restitution		2,068.00		
Sheriff Department	2014	594950	011	Remaining restricted donations -- K-9 Program		9,900.29		
Sheriff Department	2014	594950	012	Remaining restricted donations -- Community Program		399.17		
Sheriff Department	2014	594950	014	Remaining restricted donations -- Honor Guard		2,701.54		
Sheriff Department	2014	594950	016	Remaining restricted donations -- Tactical Air Wing		94.00		
Sheriff Department	2102	594950		Fiduciary funds restricted by source -- Drug Task Force		1,468.00		
Sheriff Department	2104	594950		Fiduciary funds restricted by source -- Federal Forfeitures		22,835.00		
Sheriff Department	2104	699992		Fiduciary funds restricted by source -- Federal Forfeitures		174,183.00		
Sheriff Department	2105	594950		Fiduciary funds restricted by source -- CEASE Marijuana Program		89.00		
Sheriff Department	2105	699992		Fiduciary funds restricted by source -- CEASE Marijuana Program		113.00		
Sheriff Department	2108	594950		Fiduciary funds restricted by source -- State Forfeitures		1,034.00		
Sheriff Department	2108	699992		Fiduciary funds restricted by source -- State Forfeitures		551.00		
Sheriff Department	2203	594950		Jail assessment funds restricted by Wisconsin Statutes		(37,831.00)		
Sheriff Department	2203	699992		Jail assessment funds restricted by Wisconsin Statutes		331,423.00		1,048,435.00
Clerk of Courts	2401	531243		Front office carpeting as per JM Carpet quote			2,476.00	
Clerk of Courts	2401	531243		Front office desks as per Jonas Office quote			3,643.20	
Clerk of Courts	2401	535354		Front office painting as per Ashburn quote			432.25	
Clerk of Courts	2401	594810		Front office cabinets as per SpaceSaver quote			7,121.00	
Clerk of Courts	2401	535354		Back office painting as per Ashburn quote			957.25	
Clerk of Courts	2401	594813		Back office desks based upon two desks quote in front office			25,500.00	

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Final

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Jefferson County  
Final Non-Lapsing Requests  
For the Year Ended December 31, 2011

Page 3 of 5

Department	Bus Unit	Acct #	Sub Acct	Explanation	Non-Spendable Fund Bal	Spendable Fund Balances		Total
						Restricted	Committed	
Clerk of Courts	2401	594820		Back office carpeting as per JM Carpet quote			5,342.00	
Clerk of Courts	2401	531243		Re-upholster chairs in courtrooms & lobby as per Lamb Furniture quote			4,884.10	
Clerk of Courts	2401	535450		Replace front of counter as per Wood Design quote			1,980.00	
Clerk of Courts	2401	535450		Slat wall and work counter as per Wood Design quote			2,832.00	55,167.80
Emergency Management	2703	594960		Adjust capital reserve for flood mitigation program			(27,230.00)	
Emergency Management	2703	699992		Remaining flood mitigation funds as per 2012 budget			385,770.00	
Emergency Management	2706	531314		Adjust small items equipment for Hazmat Truck/Trailer			(175.00)	
Emergency Management	2706	699992		Remaining Hazmat Truck/Trailer funds as per 2012 budget			2,540.00	360,905.00
Veterans Services	5301	511240		Additional clerical wages requested due to increasing number of veterans			15,514.00	
Veterans Services	5301	512141		Social security taxes on additional clerical wages requested			1,187.00	16,701.00
UW Extension	6801	594950		Donation from Nov 2008 to fund scholarships for annual 4-H fees			(115.00)	
UW Extension	6801	699992		Donation from Nov 2008 to fund scholarships for annual 4-H fees			4,600.00	
UW Extension	6801	511240		Intern wages for County Plan education and communications			1,431.86	
UW Extension	6801	512141		Social security taxes on intern wages			109.54	
UW Extension	6814	531348		Increase Family Impact Seminar budget from remaining educ supplies		1,441.00	871.60	
UW Extension	6809	531313		Remaining fiduciary funds for Parenting First Year Program			2,297.78	
UW Extension	6811	531348		Remaining funds for Agricultural Program			6,054.19	
UW Extension	6813	531348		Remaining funds for UW Extension Programming			(4,126.28)	
UW Extension	6814	531348		Remaining funds for Master Gardener Program			727.92	
UW Extension	6814	531348		Remaining funds for Family Impact Seminar			9,613.74	
UW Extension	6816	531348		Remaining funds for Pesticide Training program			1,856.76	
UW Extension	6817	531348		Remaining funds for Safety Program			1,621.04	26,384.15
UW Extension	6819	531348		Remaining funds for Tractor Safety Program				
Fair Park	6906	699992		Fair expansion donations received during 2011		500.00		500.00
Land Conservation	7008	593701		Signed contracts under the County Cost Share Program			4,271.25	
Land Conservation	7008	593701		Re-establish funding for the County Cost Share Program			25,000.00	29,271.25
Zoning	7109	594950		Solid Waste funds restricted by both grants and contracts		33,643.00		
Zoning	7109	699992		Solid Waste funds as per 2012 budget		180,075.00		213,718.00
<b>General Fund Totals</b>					<b>0.00</b>	<b>1,158,341.12</b>	<b>1,697,809.20</b>	<b>2,856,150.32</b>
Health Department	4635	699992		Public Health Preparedness Program, restricted by source		35,787.00		
Health Department	240	351300		Prepaid asset reserve	17,524.90			
Health Department	240	354900		Working capital reserve		502,905.76		556,217.66
Human Services	5000	531314		Video equipment for St Agnes			14,243.00	
Human Services	5001	531314		Video equipment for intake			10,000.00	

Total Governmental Funds

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Jefferson County  
Final Non-Lapsing Requests  
For the Year Ended December 31, 2011

Page 5 of 5

Department	Bus Unit	Acct #	Sub Acct	Explanation	Non- Spendable Fund Bal	Spendable Fund Balances		Total
						Restricted	Committed	
Highway Department	700	363350		Inventory net assets			1,239,305.75	
Highway Department	700	363400		Prepaid net assets			58,216.32	
Highway Department	53241	699992		Fixed Asset replacement (machinery operations)			1,532,980.16	
Highway Department	53284	699992		Maintain funds for facility studies / design work of Highway facilities			209,151.55	
Highway Department	53311	699992		Maintain CTH Maintenance balance for additions and/or unfinished work			199,012.24	
Highway Department	53312	699992		Design / right-of-way construction work on CTH "C"			80,000.00	
Highway Department	53312	699992		Construction work on CTH "SC"			626,589.90	
Highway Department	53313	699992		Winter maintenance balance for future Winter Maintenance expenses			124,328.10	
Highway Department	53315	699992		Design and right-of-way on CTH "N from CTH "B" to "A"			93,183.81	
<b>Totals</b>					<b>7,835,277.32</b>	<b>113,466.08</b>	<b>4,507,348.41</b>	<b>12,456,091.81</b>



**Jefferson County**  
**Final Non-Lapsing and Carryover of Fund Balances Request**  
**For the year ending December 31, 2011**

Department Name

County Board

Business Unit	Account #	\$ Amount	Reason
		\$ 8,357.00	Remaining brick project donations
		\$ (7,000.00)	Less contingency fund transfer related to cash flow
		\$ 1,357.00	Net remaining brick project donations
<hr/>			
12	699992	\$ 5,180.00	Remaining brick project donations as per 2012 budget
12	594950	\$ (3,823.00)	Decrease operating reserve for brick project
		\$ 1,357.00	Net remaining brick project donations
13	699992	\$ 300,539.00	Remaining farmland preservation funds as per 2012 budget
13	594960	\$ (4,270.00)	Decrease capital reserve for farmland preservation
		\$ 296,269.00	Net remaining farmland preservation funds
14	699992	\$ 1,184.00	Remaining Historical Commission funds as per 2012 budget
14	594950	\$ 3,325.00	Increase operating reserve for Historical Commission
		\$ 4,509.00	Net remaining Historical Commission funds
		\$ 302,135.00	Total departmental request

**RECEIVED**

FEB 14 2012

JEFFERSON CO. CLERK, WI  
JEFFERSON COUNTY FINANCE



Department Signature

Date

**Jefferson County**  
**Final Non-Lapsing and Carryover of Fund Balances Request**  
**For the year ending December 31, 2011**

Department Name

Economic Development

Business Unit	Account #	\$ Amount	Reason
31	594955	\$ 2,912.34	Increase vested benefit reserve to actual
31	594950	\$ 6,719.66	Increase fiduciary funds operating reserve
31	699992	\$ 78,930.00	JCEDC fiduciary funds as per 2012 budget
		\$ 88,562.00	Total departmental request

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JEFFERSON COUNTY FINANCE

Department Signature

Date

2-14-2012

JCEDC

**Jefferson County**  
**Final Non-Lapsing and Carryover of Fund Balances Request**  
**For the year ending December 31, 2011**

**Department Name**

Human Resources

Business Unit	Account #	\$ Amount	Reason
41	512144	\$ 8,357.00	employee elected family hlth for 2012 after budget prepared
41	532350	\$ 5,000.00	Funds for annual department head/manager training
41	521219	\$ 5,000.00	increase HIPAA consultation from 10 to 30 hours
<div style="text-align: center;"><b>RECEIVED</b>  FEB 14 2012  JEFFERSON CO. CLERK, WI JEFFERSON COUNTY FINANCE</div>			



Department Signature

2-14-12

Date

**Jefferson County**  
**Final Non-Lapsing and Carryover of Fund Balances Request**  
**For the year ending December 31, 2011**

**Department Name**

Register of Deeds

Business Unit	Account #	\$ Amount	Reason
1002	699992	\$ 26,142.00	Scanning / redaction project expected to be completed during 2011. Funds are statutorily restricted for this purpose.
1002	521295	\$ 53,767.00	
Total		\$ 79,909.00	

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*Steve M. Heppner*  
Department Signature

*1/30/2012*  
Date

**Jefferson County**  
**Final Non-Lapsing and Carryover of Fund Balances Request**  
**For the year ending December 31, 2011**

Department Name

County Clerk

Business Unit	Account #	\$ Amount	Reason
1202	594810	\$ 211,225.00	New ballot machines STILL have not received federal certification. The State of Wisconsin will not approve until the federal government has certified the equipment.
<div style="text-align: center;"><b>RECEIVED</b>  JAN 30 2012  JEFFERSON CO. CLERK, WI JEFFERSON COUNTY FINANCE</div>			

Department Signature

Date

**Jefferson County**  
**Final Non-Lapsing and Carryover of Fund Balances Request**  
**For the year ending December 31, 2011**

**Department Name**

**Land Information**

Business Unit	Account #	\$ Amount	Reason
1303	594950	\$ 13,177.00	Increase operating reserve
1303	699992	\$ 31,164.00	As per 2012 budget
	Total	\$ 44,341.00	Funds restricted by statute for land records modernization
1303	594950	\$ 30,823.00	Increase operating reserve
1303	699992	\$ 15,852.00	As per 2012 budget
		\$ 46,675.00	Funds restricted by statute for land records modernization
		\$ 91,016.00	Total departmental request

  
 Department Signature

2/15/12

Date

## Department Name

Business Unit	Account #	\$ Amount	Reason
1701	531314	\$ 1,000.00	Replace Dictaphone recording equipment

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FEB 14 2012

JEFFERSON CO. CLERK, WI  
JEFFERSON COUNTY FINANCE

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JEFFERSON COUNTY FINANCE

Department Signature \_\_\_\_\_

Date \_\_\_\_\_



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FEB 15 2012

**Jefferson County**  
**Final Non-Lapsing and Carryover of Fund Balances Request**  
**For the year ending December 31, 2011**

JEFFERSON CO. CLERK, WI  
 JEFFERSON COUNTY FINANCE

Department Name

Parks Department

Business Unit	Account #	\$ Amount	Reason
1801	521219	\$ 9,550.00	Contract to update Parks, Recreation, and Open Space Plan
1801	535245	\$ 15,000.00	Asphalt maintenance at Carlin Weld, Park, Dorothy Carnes park, Korth Park (Elm Point) and Parks shop
1801	699992	\$ 14,822.00	Remaining ATC damage funds from 2009
1806	594960	\$ (139.88)	Remaining Carol Liddle estate funds, restricted by estate
1806	699992	\$ 112,334.00	
1809	535245	\$ (85.00)	Remaining interest earnings on Carlin Weld certificate of deposit, funds restricted by donor
1809	699992	\$ 131.00	
1812	594951	\$ 2,325.60	Farmland rental receipts for the Kemmeter Land at Carnes Park to be used for restoration projects in future years as per 2012 budget
1812	699992	\$ 15,900.00	
1812	535245	\$ 3,342.40	Remaining Carnes Park Development funds
1814	594950	\$ 10,000.00	Remaining funds from Theo Garman donations, restricted by donor
1814	699992	\$ 16,136.00	
1816	535245	\$ 7,546.00	Remaining donations and state aid for Glacial Heritage Area, funds restricted by sources
1816	699992	\$ 12,007.00	
1824	535245	\$ 6,681.00	Remaining donations and state aid for bike trail development, funds restricted by sources
1824	699992	\$ 700.00	
1826	594950	\$ (7,049.00)	Remaining Dog Parks funds as per 2012 budget
1826	699992	\$ 39,663.00	
1901	529170	\$ 2,520.00	Increase Grounds Keeping allocated budget for those departments serviced by the Parks Department, taking into account work that has been deferred for the past several years. Increases are based upon allocation rates set within the 2012 budget.
5200	529170	\$ 2,790.00	
6901	529170	\$ 2,880.00	
7020	529170	\$ 180.00	
53271	529170	\$ 630.00	
		\$ 267,864.12	Total departmental request

*Ja Nuhn*

Department Signature

2/15/12

Date

**Jefferson County**  
**Final Non-Lapsing and Carryover of Fund Balances Request**  
**For the year ending December 31, 2011**

**Department Name**

Central Services

Business Unit	Account #	\$ Amount	Reason
1901	594820	\$25,000	Men's restroom remodel project. Budgeted \$12,500 in 2011 cost estimates well exceeded the original budget amount.
1901	594829	\$20,000	Women's restroom remodel project. Budgeted \$12,500 in 2011 cost estimates well exceeded the original budget amount
<div style="text-align: center;"><b>RECEIVED</b>  FEB 13 2012  JEFFERSON CO. CLERK, WI JEFFERSON COUNTY FINANCE</div>			

Mark Miller *Mark Miller*  
Department Signature

13-Feb-12  
Date

**Jefferson County**  
**Final Non-Lapsing and Carryover of Fund Balances Request**  
**For the year ending December 31, 2011**

**Department Name**

Sheriff Department

Business Unit	Account #	\$ Amount	Reason
2006	521219	\$ 12,852.00	Radio system upgrade project that was budgeted for in 2011 but will not be completed until 2012
2006	531314	\$ 11,932.10	
2006	594809	\$ 35,925.00	See separate spreadsheet for more detail: Sheriff radio system upgrades 2011.xls
2006	594810	\$ 62,833.17	
2006	594813	\$ 47,600.00	
2006	594815	\$ 158,900.83	
2006	594819	\$ 42,383.90	
2006	594820	\$ 161,573.00	
	Subtotal	\$ 534,000.00	
2006	594815	\$ (3,450.00)	Initial budget Less work completed during calendar year 2011)
	Total	\$ 530,550.00	
2010	699992	\$ 5,045.00	Funds restricted by source -- Drug Education
2011	699992	\$ 5,880.00	Funds restricted by source -- Drug Restitution
2014	699992.011	\$ 9,900.29	Remaining restricted donations -- K-9 Program
2014	699992.012	\$ 399.17	Remaining restricted donations -- Community Program
2014	699992.014	\$ 2,701.54	Remaining restricted donations -- Honor Guard
2015	699992.016	\$ 94.00	Remaining restricted donations -- Tactical Air Wing
2102	699992	\$ 1,468.00	Funds restricted by source -- Drug Task Force municipal local match funds not spent
2104	699992	\$ 197,018.00	Funds restricted by source -- Federal Forfeitures
2105	699992	\$ 202.00	Funds restricted by source -- CEASE Marijuana program
2108	699992	\$ 1,585.00	Funds restricted by source -- State Forfeitures
2203	699992	\$ 293,592.00	Funds restricted by statutes -- Jail Assessment
1048,435.00 <i>Paul</i>	Total	\$ <del>1,044,985.00</del>	Total non-lapsing request for Sheriff Department
		\$ 358,540.00	Memo -- Bus Unit 2053 Flood Mitigation
		\$ 2,365.00	Memo -- Bus Unit 2059 Hazmat Truck Trailer
		\$ 1,405,890.00	Memo -- Grand Total for Department

*Paul J. Mitchell*  
 Department Signature

02-14-2012  
 Date

**Jefferson County**  
**Final Non-Lapsing and Carryover of Fund Balances Request**  
**For the year ending December 31, 2011**

**Department Name**

Clerk of Courts

Business Unit	Account #	\$ Amount	Reason
2401	531243	\$ 2,476.00	Front office carpeting as per JM Carpet quote
2401	531243	\$ 3,643.20	Front office desks as per Jonas Office quote
2401	535354	\$ 432.25	Front office painting as per Ashburn quote
2401	594810	\$ 7,121.00	Front office cabinets as per SpaceSaver quote
		\$ 13,672.45	Total
2401	535354	\$ 957.25	Back office painting as per Ashburn quote
2401	594813	\$ 25,500.00	Back office desks based upon two desks in front office
2401	594820	\$ 5,342.00	Back office carpeting as per JM Carpet quote
		\$ 31,799.25	Total
2401	535450	\$ 1,980.00	Replace front of counter per Wood Design quote
2401	535450	\$ 2,832.00	Slat wall and work counter per Wood Design quote
2402	531243	\$ 4,884.10	Re-upholster chairs in courtrooms & lobby per Lamb Furniture quote
2401		\$ 9,696.10	Total
		\$ 55,167.80	Departmental total

**RECEIVED**

FEB 14 2012

JEFFERSON CO. CLERK, WI  
JEFFERSON COUNTY FINANCE

Department Signature

Date

**Jefferson County**  
**Final Non-Lapsing and Carryover of Fund Balances Request**  
**For the year ending December 31, 2011**

**Department Name**

Emergency Management

Business Unit	Account #	\$ Amount	Reason
2703	699992	\$ 385,770.00	Remaining flood mitigation funds as per 2012 budget
2703	594960	\$ (27,230.00)	
	Subtotal	\$ 358,540.00	
2706	699992	\$ 2,540.00	Remaining hazmat truck/trailer as per 2012 budget
2706	531314	\$ (175.00)	
	Subtotal	\$ 2,365.00	
		\$ 360,905.00	Department total

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JEFFERSON COUNTY FINANCE

Department Signature

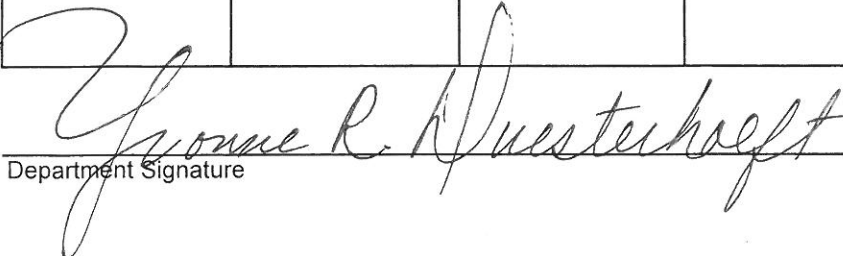
Date

**Jefferson County**  
**Final Non-Lapsing and Carryover of Fund Balances Request**  
**For the year ending December 31, 2011**

Department Name

Veterans Services

Business Unit	Account #	\$ Amount	Reason
5301	511240	\$ 15,514.00	To carry forward entire departmental surplus into 2012 to pay for emergency help until replacement Deputy VSO (Veterans Service Officer) is hired as well as for additional clerical help due to increasing numbers of veterans returning home from overseas
5301	512141	\$ 1,187.00	
	Total	\$ 16,701.00	

  
Department Signature

2/1/2012  
Date

**Jefferson County**  
**Final Non-Lapsing and Carryover of Fund Balances Request**  
**For the year ending December 31, 2011**

**Department Name**

UW Extension

Business Unit	Account #	\$ Amount	Reason
6801	594950	\$ (115.00)	Donation from November 2008 to fund scholarships for annual 4-H fees for those who can't afford the user fee Total
6801	699992	\$ 4,600.00	
		\$ 4,485.00	
6801	511240	\$ 1,431.86	Intern wages for County Plan education and communication Social security taxes on intern wages Increase Family Impact Seminar budget Total available Educational Supplies line item carried forward (A/C 6801.531348)
6801	512141	\$ 109.54	
6814	531348	\$ 871.60	
		\$ 2,413.00	
6809	531313	\$ 1,441.00	Remaining fiduciary funds for Parenting First Year Program
6811	531348	\$ 2,297.78	Remaining funds for Agricultural Program
6813	531348	\$ 6,054.19	Remaining funds for UW Extension Programming
6813	531348	\$ (4,126.28)	Transfer Master Gardener deficit against UW Ext Program
6814	531348	\$ 727.92	Remaining funds for Family Impact Seminar
6816	531348	\$ 9,613.74	Remaining funds for Pesticide Training
6817	531348	\$ 1,856.76	Remaining funds for Safety Program
6819	531348	\$ 1,621.04	Remaining funds for Tractor Safety Program
		\$ 18,045.15	Total
		\$ 26,384.15	Departmental total

Department Signature

Date

**Jefferson County**  
**Final Non-Lapsing and Carryover of Fund Balances Request**  
**For the year ending December 31, 2011**

**Department Name**

Jefferson County Fair Park

Business Unit	Account #	\$ Amount	Reason
6906	485106	\$500.00	Donations
<div style="text-align: right;"><b>RECEIVED</b>  FEB 14 2012 JEFFERSON CO. CLERK JEFFERSON COUNTY FINANCE</div>			



Department Signature

2/13/2012  
Date



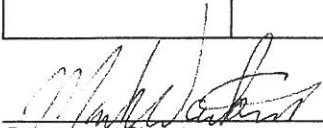
**Jefferson County**  
**Final Non-Lapsing and Carryover of Fund Balances Request**  
**For the year ending December 31, 2011**

**Department Name**

Land & Water Conservation

Business Unit	Account #	\$ Amount	Reason
008 - County Cost Shar	593701	\$ 4,000.00	CC-10-04 * Shoreline Restoration Contract
		\$ 271.25	CC-01-11 * Well Closure
		\$ 25,000.00	unencumbered surplus

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JEFFERSON COUNTY FINANCE

  
Department Signature

12/1/2011  
Date

**Jefferson County**  
**Final Non-Lapsing and Carryover of Fund Balances Request**  
**For the year ending December 31, 2011**

Department Name \_\_\_\_\_

Zoning \_\_\_\_\_

Business Unit	Account #	\$ Amount	Reason
7109	594950	\$ 33,644.00	Solid Waste funds restricted by sources
7109	699992	\$ 180,075.00	Solid Waste funds as per 2012 budget
		\$ 213,719.00	Total departmental request
		718 DPE	

Department Signature \_\_\_\_\_

Date \_\_\_\_\_

**Jefferson County**  
**Final Non-Lapsing and Carryover of Fund Balances Request**  
**For the year ending December 31, 2011**

Department Name

Health Department

Business Unit	Account #	\$ Amount	Reason
4635	699992	\$ 35,787.00	Public Health Preparedness grant funds restricted by source
240	351300	\$ 17,524.90	Prepaid Asset Reserve
240	354900	\$ 502,905.76	Working capital
		\$ 556,217.66	Total non-lapsing request
		\$ 168,866.65	Beginning fund balance, 1/1/11
		\$ 387,351.01	Current year surplus
		\$ 556,217.66	Ending fund balance, 12/31/11
<u>Memo</u>			
Total budgeted expenditures for 2012		\$ 2,534,093.00	
Three months working capital goal		\$ 633,523.25	
Less working capital retained		\$ (502,905.76)	
Working capital deficit		\$ 130,617.49	Amount needed to be retained by the General Fund (A/C 100.354895)

Gail M. Scott  
Department Signature

2-16-12  
Date

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JEFFERSON CO. CLERK, WI  
JEFFERSON COUNTY FINANCE

**Jefferson County**  
**Final Non-Lapsing and Carryover of Fund Balances Request**  
**For the year ending December 31, 2011**


**Department Name**

Human Services

Business Unit	Account #	\$ Amount	Reason
5000	531314	\$ 14,243.00	Video equipment for St Agnes
5001	531314	\$ 10,000.00	Video equipment for Intake
5001	594950	\$ 15,731.87	Remaining employee soda sales revenue
5001	594950	\$ 2,721.89	Remaining donations for Child Abuse, restricted by source
5001	594950	\$ 2,220.00	Remaining donations for Child/Family, restricted by source
5001	594950	\$ 682.22	Remaining donations for ULFC, restricted by source
5005	531303	\$ 24,000.00	Laptops and docking stations for Children's area
5009	421001	\$ 57,420.00	Program is on a fiscal year not a calendar year. The funds are earned (revenue) in 2011 but were budgeted to be received during 2012. Methodology is being changed with the creation of the 2013 budget.
5021	594950	\$ 3,297.56	Remaining donations for Safe & Stable Families, restricted by source
5051	531314	\$ 4,386.00	Economic Support head set
5195	594950	\$ 6,456.00	Vehicle escrow funds, restricted by source
5195	699992	\$ 1,756.00	Vehicle escrow funds as per 2012 budget
5200	531304	\$ 20,000.00	Vehicle replacements with propane tanks from Sheriff
5200	535242	\$ 20,000.00	Repair leaking air conditioner units
5200	535242	\$ 4,000.00	Tune-up three boilers (has not been done for three years)
5200	535245	\$ 40,000.00	Sidewalk, retaining wall repair, and rail at Lueder Haus
5200	535452	\$ 10,279.00	Green initiatives
250	351300	\$ 152,250.63	Prepaid asset reserve
		<b>\$ 389,444.17</b>	<b>Total non-lapsing request</b>
		\$ 255,926.85	Beginning fund balance, 1/1/11
		\$ 133,517.32	Current departmental surplus (deficit)
		<b>\$ 389,444.17</b>	<b>Ending fund balance, 12/31/11</b>
		\$ -	Variance

Department Signature

Date



2-22-12

**Jefferson County**  
**Final Non-Lapsing and Carryover of Fund Balances Request**  
**For the year ending December 31, 2011**

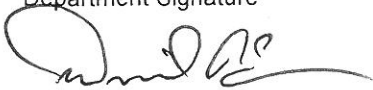
**Department Name**

Highway Department

Business Unit	Account #	\$ Amount	Reason
700	361100	\$ 7,670,546.32	Capital net assets
700	361200	\$ 164,731.00	Contributed capital, state salt shed
700	3625xx	\$ 113,466.08	Restricted road equity, multiple municipalities
700	363100	\$ 284,897.60	Inventory stabilization reserve to maintain inventory levels
700	363200	\$ 59,682.98	Over-recovered fringe benefit pool to be allocated during 2012
700	363350	\$ 1,239,305.75	Inventory reserve (amounts currently in inventory)
700	363400	\$ 58,216.32	Prepaid Asset reserve
53241	699992	\$ 1,532,980.16	Fixed asset replacement reserve (machinery operations)
53284	699992	\$ 209,151.55	Maintain funds for facility studies/design work of Highway facilities
53311	699992	\$ 199,012.24	Maintain CTH Maintenance balance for additiona and/or unfinished general maintenance work
53312	699992	\$ 80,000.00	Design / right of way / construction work on CTH "C"
53312	699992	\$ 626,589.90	Construction work on CTH "SC"
53313	699992	\$ 124,328.10	Winter maintenance blance for future Winter Maintenance expenses
53315	699992	\$ 93,183.81	Design and right-of-way on CTH "N" from CTH "B" to "A"
		<b>\$ 12,456,091.81</b>	<b>Total</b>
		\$ 11,647,137.35	Beginning equity, 1/1/11
		\$ 744,047.46	Income Statement
		\$ 64,907.00	Proposed transfer from General Fund
		<b>\$ 12,456,091.81</b>	<b>Total</b>

Department Signature

Date



2-27-12

**Jefferson County**  
**Final Non-Lapsing and Carryover of Fund Balances Request**  
**For the year ending December 31, 2011**

**Department Name**

MIS Department

Business Unit	Account #	\$ Amount	Reason
8501	521220	\$ 32,000.00	Disaster recovery / continuity of operations plan update not completed due to staff medical leave of absence
8501	529299	\$ 18,000.00	Temp agency wages while current employee is on sick leave
8501	531303	\$ 1,400.00	UPS make before break switch and batteries for UPS
8501	594818	\$ 70,127.36	Continue with backup system upgrades (plug figure)
8501	593015	\$ (25,645.00)	Zero out future equipment reserve for PC Group
8501	699992	\$ 34,427.00	Amount applied against 2012 budget
PC Group subtotal		\$ 130,309.36	
8502	521220	\$ 10,000.00	Consultant for implementing Powerha software used for data duplication
8502	521296	\$ 2,500.00	Upgrade IBM operating system software to V7R1
8502	594818	\$ 13,000.00	Purchase Powerha software (used for data duplication)
8502	593015	\$ (9,382.00)	Zero out future equipment reserve for Power Group
8502	699992	\$ 67,700.00	Amount applied against 2012 budget
ISIS Group total		\$ 83,818.00	
8520 IP Telephony	699992	\$ 12,500.00	Amount applied against 2012 budget.
<b>Department total</b>		<b>\$ 226,627.36</b>	

2/21/2012

Date

X

*Gary R. Petre*

Gary R. Petre  
County Administrator

**Resolution 2011 -- \_\_\_\_\_**

**Act on year-end requests to carry over funds**

WHEREAS, at the close of each fiscal year, it may be desirable to carry over funds in some accounts so that they can be used in the next budget year, and

WHEREAS the Finance Committee has reviewed the collective requests of all departments to carry over the total amounts as listed below in various accounts as indicated in the detail in the Finance Committee minutes of February 28, 2012,

<b>Fund Type</b>	<b>Description</b>	<b>Requested Amount</b>	<b>Non-lapsing Request</b>
Governmental funds	Non-spendable	169,775.53	
Governmental funds	Spendable, restricted	1,714,167.55	1,714,167.55
Governmental funds	Spendable, committed	2,144,496.43	2,144,496.43
Governmental funds	Total	<u>4,028,439.51</u>	
Proprietary funds	Capital net assets	7,835,277.32	
Proprietary funds	Restricted net assets	113,466.08	113,466.08
Proprietary funds	Non-restricted net assets	4,507,348.41	4,507,348.41
Proprietary funds	Total	<u>12,456,091.81</u>	
Grand Total		16,484,531.32	8,479,478.47

AND, WHEREAS, the Finance Committee recommends various accounts be designated as non-lapsing for fiscal year 2012 in the same total amounts as listed above,

NOW THEREFORE BE IT RESOLVED that the funds in the accounts identified in the Finance Committee minutes of February 28, 2012 totaling \$8,479,478.47 are designated as non-lapsing in the 2011 budget and the 2012 departmental budgets are hereby amended in the respective amounts approved.

*Fiscal note: As a budget amendment, this resolution requires twenty (20) affirmative votes for passage.*

*Explanation of governmental funds: Non-spendable fund balance includes prepaid items, deposits, and inventory accounts. Spendable, restricted items are funds legally restricted by outside parties such as statutes, contracts, purchase orders, or funding source. Spendable, committed items are discretionary.*

*Explanation of proprietary funds (Highway): Capital net assets are items that are being depreciated along with land. Restricted net assets relate to municipal deposits for subsequent year work by the County. Non-restricted net assets include both required items and discretionary items.*

Ayes \_\_\_\_\_

Nays \_\_\_\_\_

Abstain \_\_\_\_\_

Absent \_\_\_\_\_

Vacant \_\_\_\_\_

Requested by:  
Finance Committee

3/13/12

David P. Ehlinger: 2/22/12



**Resolution 2011--\_\_\_\_\_**

**Implementing and county-wide employee classification and compensation study**

WHEREAS the last study of employee classification and compensation for non-represented employees occurred during 2002, and

WHEREAS the last study of employee classification and compensation for represented employees occurred during \_\_\_\_\_, and

WHEREAS as a result of 2011 Wisconsin Acts 10 and 32, the remaining AFSCME (American Federation of State, County, and Municipal Employees) unions for Jefferson County have dissolved as of January 31, 2012,

WHEREAS all the former AFSCME represented employees are now non-represented employees, and

WHEREAS Jefferson County employee compensation has different compensation pay matrixes for both union and non-represented employees, and

WHEREAS the Human Resources Director has recommended that the County look at creating a county-wide employee classification and compensation pay matrix, and

WHEREAS the Human Resources Committee at their meeting on February 21, 2012 directed the Human Resources Director to submit an RFP (Request for Proposal) to contract with an outside vendor to create a county-wide employee classification and compensation pay matrix, and

WHEREAS the Human Resources Director has received from Carlson Dettman, (our current wage classification vendor), an estimate for the cost of such a study would be approximately \$70,000, and

WHEREAS the Finance Committee recommended at their meeting on February 28, 2012 the monies for the study should be transferred from the General Fund,

BE IT RESOLVED that once the County Board assigns the amount of \$70,000 from the General Fund for the purpose of a future vendor contract for the creation of a county-wide employee classification study.

*Fiscal note: Sufficient funds are available within the General Fund Unassigned Fund Balance above three months of working capital to allow for this assignment of funds. This is not considered a budget amendment, so a simple majority of votes is required. This resolution does not approve any vendor contract, but only assigns General Fund balance for a future budgetary transfer to the Human Resources Dept (A/C 41.521220).*

Ayes \_\_\_\_\_

Nays \_\_\_\_\_

Abstain \_\_\_\_\_

Absent \_\_\_\_\_

Vacant \_\_\_\_\_

Requested by:  
Finance Committee

3/13/12

David P. Ehlinger: 2/21/12, 2/27/12

Jefferson County  
Elected Officials Retirement Contributions  
December 31, 2011

Name	Withheld 2011	Rate 2012	Hours	Gross Pay	Withheld 7.05%	Grand Total
Frank, Barbara	1,727.30	33.119	2,080.00	68,887.52	4,856.57	
Hoffman, Staci	1,373.00	26.324	2,080.00	54,753.92	3,860.15	
Jensen, John	1,484.30	28.458	2,080.00	59,192.64	4,173.08	
Milbrath, Paul	0.00					
Robinson, Carla	1,498.50	29.010	2,080.00	60,340.80	4,254.03	
Theder, Pat	0.00					
Totals	6,083.10				17,143.83	23,226.93

**Resolution 2011--\_\_\_\_\_**

**Assigning General Fund Balance for Elected Officials' Retirement Withholdings**

WHEREAS as a result of 2011 Wisconsin Acts 10 and 32, Jefferson County began withholding retirement contributions from all non-sworn employees as per state law as of August 21, 2011, and

WHEREAS the County's Constitutional Officers include Coroner, Clerk of Courts, County Clerk, County Treasurer, Register of Deeds, and Sheriff, and

WHEREAS the Constitutional Officers of Eau Claire County have filed a lawsuit alleging that 2011 Wisconsin Acts 10 and 32 do not apply to their positions as elected officials and as such should not have retirement contributions withheld from their paychecks, and

WHEREAS the Eau Claire County courts found in favor of the elected officials, and

WHEREAS the Eau Claire County management is intending to appeal their case to the Wisconsin Court of Appeals, and

WHEREAS the Wisconsin Counties Association (WCA) has opined that it is appropriate for elected officials to have retirement contributions deducted from their paychecks, and

WHEREAS if the Court of Appeals upholds the lower court decision in Eau Claire County that payroll deductions from elected Constitutional Officers is indeed not allowed that Jefferson County will have to refund any payroll deductions that occurred on a life-to-date basis, and

WHEREAS it is possible that it could take several years for this matter to work its way through the court system, and

WHEREAS Jefferson County has withheld \$6,083.10 as applicable from the Constitutional Officers paychecks during 2011 for retirement contributions, and

WHEREAS Jefferson County is anticipated to withhold \$17,143.83 from the Constitutional Officers paychecks during 2012 for retirement contributions,

NOW THEREFORE BE IT RESOLVED that the County Board does hereby assign a total of \$23,226.93 within the General Fund so that funding is available for potential reimbursements of the payroll deductions for 2011 and 2012

*Fiscal note: Sufficient funds exist within the General Fund Unassigned Fund Balance (A/C 100.355100) above three months working capital to accomplish this transfer.*

Ayes \_\_\_\_\_

Nays \_\_\_\_\_

Abstain \_\_\_\_\_

Absent \_\_\_\_\_

Vacant \_\_\_\_\_

Requested by:  
Finance Committee

3/13/12

David P. Ehlinger: 2/21/12, 2/27/12

**Resolution 2011--\_\_\_\_\_**

**Transfer of Funds related to employee retirement**

WHEREAS Jefferson County's current Personnel Ordinance indicates that employees above WRS (Wisconsin Retirement System) retirement age are vested for sick hours, and

WHEREAS the Personnel Ordinance indicates that employees shall be paid out 65% of their vested sick pay hours upon ending their employment with Jefferson County, and

WHEREAS assigns funds within the General Fund for vested employee benefits for all governmental funds, and

WHEREAS the Veterans Service Office has received notice of the retirement of a long term employee effective within the first quarter of 2012, and

WHEREAS based upon the remaining sick pay hours at December 31, 2011 this will result in a payout included social security taxes of \$4,293.50, and

WHEREAS because the Veterans Service Office is a two person office and would not have discretionary funds within their department to cover the payout, and

WHEREAS the Finance Director has recommended a transfer at this time rather than waiting for year end 2012 in order to avoid a known departmental deficit, and

WHEREAS the Finance Committee at their meeting of February 28, 2012 supported the recommendation of the Finance Director,

NOW THEREFORE BE IT RESOLVED that the amount of \$4,293.50 be transferred from A/C 100.354200.100 (Vested Sick Pay Reserve) to Veterans Services Sick Wages (A/C 5301.511310) and Social Security (A/C 5301.512141).

*Fiscal note: At 12/31/11, the retiring employee had 311.25 hours in their sick bank. Because this resolution is amending the 2012 budget, twenty (20) affirmative votes are required for passage.*

Ayes \_\_\_\_\_

Nays \_\_\_\_\_

Abstain \_\_\_\_\_

Absent \_\_\_\_\_

Vacant \_\_\_\_\_

Requested by:  
Finance Committee

3/13/12

David P. Ehlinger: 2/21/12

**Resolution 2011--\_\_\_\_\_**

**Adoption of a policy regarding vested benefits transfers**

WHEREAS current governmental accounting standards dictate that vested employee benefits are not recorded as expenditures for governmental funds until either paid out or if a retirement is official as of year-end, and

WHEREAS current governmental accounting standards do not require that the liability of vested employee benefits appear on the fund financial statements, and

WHEREAS Jefferson County's current Personnel Ordinance that allows vesting of benefits in effect creates such a liability, and

WHEREAS the County has deemed it appropriate within the Fund Balance Policy to assign funds within the General Fund to pay these liabilities, and

WHEREAS the assignment of these funds allows Jefferson County to keep the tax levy stable by not having to levy for retirement benefits, and

WHEREAS the County has approximately \$2.65 million of vested benefits within the governmental funds, and

WHEREAS currently only the County Board has the ability to transfer funds from any Assigned General Fund account to a department's budget, and

WHEREAS the Finance Director and Finance Committee both recognize the need to make the process of transferring funds for retirement easier, and

WHEREAS the Finance Committee discussed this item at their February 28, 2012 meeting, and

WHEREAS Wisconsin Statute §65.90 allows the Finance Committee to transfer amounts from the Contingency Fund to various departmental budgets,

NOW THEREFORE BE IT RESOLVED that the County Board within the 2012 budget shall create a new contingency fund line item in the amount of \$265,000, which is equal to about 1% of the total vested liability, and

BE IT FURTHER RESOLVED that the Finance Committee shall have the authority granted under Wisconsin Statute §65.90 to transfer funds from this new contingency account to the various departments for employee retirements, and

BE IT FURTHER RESOLVED that the County Administrator is directed to draft the 2013 tax levy including this new contingency fund at approximately the same amount



as 2012 along with a related usage of fund balance applied against the 2013 tax levy so that the total effect on the tax levy is zero.

*Fiscal note: Because the Highway Department follows full accrual accounting, they have already recognized the expense of vested employee benefits and a related liability is recorded.*

Ayes \_\_\_\_\_

Nays \_\_\_\_\_

Abstain \_\_\_\_\_

Absent \_\_\_\_\_

Vacant \_\_\_\_\_

Requested by:  
Finance Committee

3/13/12

David P. Ehlinger: 2/21/12, 2/27/12

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
31-Oct-11	Basement shelving project for County Clerk / Finance	(8,874.06)	Finance Committee, 11/10/11	15-Nov-11
<b>Total amount available</b>		<b>285,019.53</b>		

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

Ledger Date	Description	General	Other	Authority	Publish Date
1-Jan-12	Tax Levy	400,000.00	324,701.00		
1-Jan-12	In squad video systems	(44,252.00)		Finance Committee, 2/9/12	15-Feb-12
Total amount available		355,748.00	324,701.00		