

Agenda

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

Date: Thursday, April 12, 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 March 8, 2012
7. Communications
 - a. Local government and related organizational responses to Government Accounting Standards Board regarding financial projections
8. Discussion and possible action regarding contingency fund request from Emergency Management related to increased 2011 non-lapsing requests for Hazmat Operations
9. Discussion and possible action regarding Sheriff Department budget amendments related to communication tower leases, shooting range utilities, and shooting range remodeling
10. Discussion and possible action regarding County credit cards
 - a. Increase Fair Park Administrative Secretary limit from \$3,000 to \$5,000
 - b. Issue Fair Park Marketing Assistant card with a limit of \$3,000
 - c. Cancellation of Fair Park Director card
 - d. Authorize issuance of County Administrator Administrative Assistant – Confidential credit card already in existence
11. Discussion and possible action regarding contingency fund request from Sheriff Department related to courthouse security
12. Review and possible amendment of the 2013 budget calendar
13. Update on contingency fund balance
14. Payment of invoices
15. Set future meeting schedule, next meeting date, and possible agenda items
 - a. May 10th – Election of committee chair, vice-chair, and secretary
16. Adjourn

Next scheduled meetings:	Thursday, May 10	Regular meeting	(tentative)
	Thursday, June 14	Regular meeting	(tentative)
	Thursday, July 12	Regular meeting	(tentative)

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
March 8, 2012

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. Staff in attendance was Dave Ehlinger and Tammy Worzalla.
3. **Certification of compliance with the Open Meetings Law** – John Molinaro 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 February 28, 2012** – A motion was made by Mode/Molinaro to approve the minutes for February 28, 2012. The motion passed 4-0 with Jones abstaining due to his absence at that meeting.
7. **Communications** – None
8. **Discussion and possible recommendation to the County Board regarding assigning General Fund Balance for elected officials/ retirement withholdings** – This agenda item has been postponed to a future Finance Committee meeting.
9. **Update on contingency fund balance** – Dave Ehlinger directed the Finance Committee to the schedule showing the current balance of the general contingency fund balance at \$355,748 and the other contingency fund balance at \$324,701.
10. **Payment of invoices** – After review of the invoices, a motion was made by Jones/Braughler to approve the payment of invoices totaling \$460,593.70. The motion passed 5-0.
11. **Set future meeting schedule, next meeting date, and possible agenda items** – No changes at this time.
12. **Adjourn** – A motion was made by Rogers / Mode to adjourn at 8:55 a.m. The motion passed 5-0.

Respectfully submitted,

Jim Braughler
Finance Committee Secretary
Jefferson County
/tlw-dpe

Jefferson County

Finance Department

David P. Ehlinger, CPA, Finance Director
320 S. Main Street, Room 109
Jefferson, WI 53549-1799
Phone: (920) 674-7142
Fax: (920) 674-7368

Cindy Diestelmann
Jayne Hintzmann
Donna Miller
Tammy Worzalla, CPA

March 16, 2012

Director of Research and Technical Activities
Governmental Accounting Standards Board
401 Merritt 7
P.O. Box 5116
Norwalk, CT 06856-5116

Subject: Project 13-3, Preliminary Views, Economic Condition Reporting: Financial Projections

Dear Governmental Accounting Standards Board members, staff, and other interested parties:

This letter is in response to GASB's proposed Reporting of Financial Projections for Assessing Economic Conditions of Governments.

I would like to go on record as opposing this proposed accounting regulation as presented.

I do not think that anyone disputes the value and need for governments to analyze their future financial prospects and perform analysis/projections along the lines suggested in the Preliminary Views document. However, such analysis should be in the context of budgets and budgetary reporting – which do not constitute historical financial reporting. As stated on numerous occasions by GFOA and others, accounting and accountability are not interchangeable terms. A government demonstrates its accountability through financial reports prepared using accounting principles, budgetary documents, and other reports/documents.

Accounting and financial reporting are focused on objective, historical information concerning such items as a government's financial position, results of operations, cash flows, and compliance with financially related legal requirements. Projections of future year projections do not present either actual or historical information. These projections are subjective and better suited for budget documents.

The political environment in every unit of government can be unique unto itself. In the case of Jefferson County (WI), our elected officials all have to run for office every two years. This gives the potential for shifts in the political will and direction every two years. Outside factors beyond the control of local governments can also greatly affect local governments. For instance, nobody could have predicted the sweeping changes that were proposed by the Governor of Wisconsin in January 2011 affecting collective bargaining. As another example, the budgetary and cash flow problems that the States of California and Illinois are experiencing greatly affects those local government units. These political events can drastically change the fiscal projections of a government.

I also see this issue as potentially harming the perceived integrity of governmental financial reporting. Readers could potentially assume that the auditor supports the validity of the fiscal projections and thus hold both management and external auditor responsible when fiscal projections turn out in hindsight to be inaccurate.

It is not reasonable to assume that an independent audit firm could give an opinion on fiscal projections within the audited financial statements. The opinion of an audit firm is based upon the fact that the financial

statements accurately represent historical data. As there is too much subjectivity in preparing fiscal projections, I do not feel that the audit firm could give their opinion on fiscal projections without appearing to give recommendations on future policy issues, thus affecting their independence.

If you want some information about future years and sustainability in the audit document, then it could be included in the letter of transmittal. There the government could discuss what the future may hold.

In summary, I reiterate my opinion that the GASB not include fiscal projections in the audited financial statements for government units.

Sincerely,

A handwritten signature in black ink, appearing to read 'David P. Ehlinger', with a long horizontal flourish extending to the right.

David P. Ehlinger, CPA
Finance Director
Jefferson County, Wisconsin

March 7, 2012

Director of Research and Technical Activities
Project No 13-3
Governmental Accounting Standards Board
401 Merritt 7
PO Box 5116
Norwalk, CT 06856-5116

Dear Director of Research and Technical Activities:

This letter is in response to GASB's Proposed Reporting of Financial Projections for Assessing Economic Conditions of Governments.

I would like to go on record as opposing this regulation as presented. Here are my reasons:

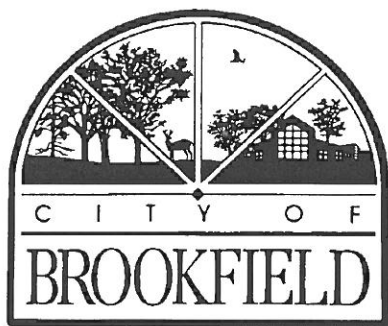
- Accounting and financial reporting are essential elements to accountability, but they are only one component of accountability. Historically the traditional focus of accounting and financial reporting has been to provide the users of the financial statements with historical information concerning an entity's financial position, the results of operations, cash flows, and compliance with finance-related legal and contractual provisions.
- Projections of future years' activities do not belong in an audit report. It doesn't meet the focus stated above for accounting and financial reporting. This information belongs in a budget document. These are very subjective numbers. It is hard enough to project with any degree of accuracy the next year's budget much less five years into the future, especially in the political arena governmental entities work in. Funding levels, legislative changes, and the whole political environment can cause major shifts to projections from year to year. For example, the Technical College System in Wisconsin never foresaw in advance that we would have sweeping changes to collective bargaining, deep state aid cuts, and a levy freeze placed upon us when we began the budget process for the current fiscal year. The projections our college made at the start of the budget process were totally different than how we had to build our budget as a result of the changes that occurred during the budget process.
- Politics frequently play a part in how governmental entities project out future years. How can auditors place any reliance on the accuracy of this information as they do their audit work and determine the opinion they are going to issue?
- If you want some information about future years and sustainability in the audit document, then it should be included in the transmittal letter where the entity discusses what the future may hold. This would give the reader information about the future.
- Assessing a governmental entity's future fiscal sustainability is clearly beyond the scope of accounting and financial reporting as we know and understand it.

I thank you for the opportunity to provide comments to your proposal and hope you seriously take these comments into consideration.

Sincerely,

Cary Tessmann
Chief Financial Officer

(WCTC)



FINANCE DEPARTMENT
Robert W. Scott, CPA, CPFO, CGFM
Director of Finance
2000 N. Calhoun Road
Brookfield, Wisconsin 53005-5095
(262) 782-9650 FAX (262) 796-6680
www.ci.brookfield.wi.us

March 14, 2012

Director of Research and Technical Activities
Governmental Accounting Standards Board
401 Merritt 7
P.O. Box 5116
Norwalk, CT 06856-5116

RE: Project 13-3, Preliminary Views, Economic Condition Reporting: Financial Projections

Dear Governmental Accounting Standards Board members and staff:

I am writing to comment on the above noted due process document. As a preparer and issuer of financial statements for a local government entity, we have great concerns about the direction the GASB is taking with this project and the potential negative impacts it could have on the perceived integrity of governmental financial reporting.

I do not think that anyone disputes the value and need for governments to analyze their future financial prospects and perform analysis and projections along the lines suggested in the Preliminary Views document. However, such analysis should be in the context of budgets and budgetary reporting – which do not constitute historical financial reporting. In short, and as stated on numerous occasions by GFOA and others, accounting and accountability are not interchangeable terms. A government demonstrates its accountability through financial reports prepared using accounting principles, budgetary documents, and other reports and documents.

Accounting and financial reporting are focused on objective, historical information concerning a government's financial position, results of operations, cash flows, and compliance with finance-related legal and contractual provisions. Projections of future year amounts do not present actual or historical information – such information is subjective, and much better suited for budget documents.

Further, as I am sure you will hear from many commenters, politics frequently play a role in the budgeting process and by extension will influence projections. There can be significant policy changes even in the midst of one budget cycle for a government which create substantial deviations in previously forecasted amounts. A case in point is the budget situation in the state of Wisconsin over the last 12 months. No one could have predicted the sweeping changes that were imposed on local governments in Wisconsin, changes

which significantly impacted our five-year financial forecasting model and forced numerous policy and budgetary decisions for the City and many entities. The outcome was vastly different results in our projections and forecasts vs. what was previously assumed and considered in decision making by our elected officials. Had the City been required to include financial projections in its financial statements, readers would have been confused (at best) and likely critical (at worst) when comparing to the new reality that came from state policy changes. Perhaps more simply put, projected data invite erroneous conclusions because such data excludes the possibility of a government responding appropriately to changing circumstances. Historical data, on the other hand, clearly demonstrate whether a government has, in fact, been able to make appropriate adjustments for changing circumstances in the past.

We have the following additional concerns about the inclusion of projections in audited financial statements. Such information likely will cause confusion among users (including elected officials), citizens, and the media when comparing historical financial information with projections presented as RSI and/or other documents such as budgets. In fact, the only ones who may understand it are analysts and similar better-informed parties. Further, the proposal further blurs the lines regarding the accounting basis used for financial reporting. We already use two bases of accounting in the audited financial statements (modified and full accrual), and the statistical section is based on historical data prepared using modified/full accrual. Then certain of the proposed projections are to be prepared using the cash basis. How does this enhance comparability? Lastly, we foresee a great deal of difficulty by attesters relative to reviewing this information as RSI. This would add complexity and costs for preparers in an era when fiscal conditions continue to get tighter and tighter.

We believe that it is more appropriate for the GASB to focus its attention on historical trend data, already provided in the statistical section, rather than on projected data, consistent with the alternative view advanced by two of the GASB's seven members in the PV. We would also agree with the suggestion of the dissenting board members regarding the possibility of mandating that governments indicate where to obtain a copy of the subsequent year's budget, which, they point out "...is not a projection but instead an operational plan that has been subjected to a public process for adoption and to which the governmental entity is committed. Because there are references in CAFRs to where to obtain component unit stand-alone financial reports and pension plan stand-alone reports, reference also can be made on where to obtain the governmental entity's subsequent year budget document."

With respect to the specific questions raised by the Board in the PV document, we offer the following comments:

Question 1: although we agree that the first four components would be applicable information for a user to assess a government's financial condition and fiscal sustainability, we do not believe that such information belongs in audited financial statements, as indicated above, even if it is presented as required supplementary information. The fifth component clearly relates to policy, management, and operational decisions and is outside the scope of financial reporting

Question 2: we disagree, and question whether it would be possible for any size entity, whether a town with three financial staff people to a state with dozens or even hundreds of staff members, to identify and compile all of the factors necessary to comply with this guidance in a timely manner, thereby further reducing the timeliness of financial reporting.

Question 3: we do not believe projections should be included in the CAFR. Our comments relative to basis of accounting were stated in an earlier paragraph of this response.

Question 4: although we obviously are not in agreement with the proposal in general, should the Board move ahead, we would agree that a principles-based approach should be used.

Question 5: we do not agree with this proposal, largely for reasons stated previously relative to changing conditions that are better addressed in the context of budgetary reporting.

Question 6: we strongly disagree that financial projection information is essential to the basic financial statements and notes. Inclusion in the annual financial report, accompanied by an audit opinion, may result in some users assuming that the auditors have provided some assurance on the projections, regardless of disclaimers. The alternative view suggestion to refer financial statement users to budget documents is a better way to assist readers with obtaining information to assess a government's fiscal sustainability.

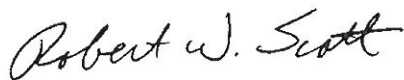
Question 7: we do not agree with this view for the reasons stated previously. Perhaps the Board could consider issuing optional guidance, similar to that regarding service efforts and accomplishments, for those governments who may choose to include financial projections along with their financial statements.

Question 8: if a standard were promulgated that established GAAP relative to financial projections, a phase-in period similar to GASB Statement No. 34 should be considered.

Thank you for the opportunity to comment on this issue.

Sincerely,

CITY OF BROOKFIELD



Robert W. Scott
Director of Finance

Rws/ms



Finance Department

David P. Schmiedicke, Finance Director

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210 Martin Luther King, Jr. Boulevard
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March 16, 2012

Director of Research and Technical Activities
Governmental Accounting Standards Board (GASB)
401 Merritt 7
PO Box 5116
Norwalk, CT 06856-5116

RE: Project 13-3, Preliminary Views, Economic Condition Reporting: Financial Conditions

GASB is proposing to set standards of reporting for fiscal sustainability. The preliminary GASB definition of fiscal sustainability is: "...a government's ability and willingness to generate inflows of resources necessary to honor current service commitments and to meet financial obligations as they come due, without transferring financial obligations to future periods that do not result in commensurate benefits..." While the goals of fiscal sustainability are desirable, they can be better addressed through other public financial management tools. If implemented, the GASB economic condition reporting requirements could confuse and conflict with existing forms of public financial accountability and oversight, such as the budget document, the budget process, legislative appropriations processes, elections, and public referenda. These mechanisms are better suited to ensuring fiscal stewardship and holding elected officials and government employees accountable to taxpayers and voters.

The traditional role of GASB has been to promulgate guidance on the use of historical, objective data to improve control, transparency, and accountability in government. However, GASB-defined areas of fiscal sustainability are not driven by historical information and therefore, arguably, fall outside the scope of GASB authority and expertise as it is universally understood. GASB's proposed projection requirements would be based upon a multitude of assumptions regarding future financial operating conditions that could render them questionable and potentially misleading to the public and their elected representatives. Fiscal sustainability reports would require assumptions in terms of policy plans, budgetary decision outcomes, federal, state and local legislative changes, agency capacity, economic factors and tax revenues, and demand for services. Adding to this complexity is that different entities are charged with different aspects of financial reporting across jurisdictions, which will result in little uniformity or consistency in the development of projections both within and across jurisdictions.

Fiscal sustainability is determined to a great extent by the assumed factors that economic condition reporting requirements fail to address. The most recent downturn has also shown that financial operating conditions change in unpredictable ways. In short, economic condition reporting requirements may do little to shape the financial operating conditions that dictate government activities.

GASB has done much to assist governments with meaningful presentation of historical financial and accounting information. Implementation of this proposal would create considerable confusion, add unnecessary costs, and potentially undermine the improvements in financial reporting that the organization has sought to promote.

Sincerely,

David Schmiedicke
Finance Director



National Association of State Auditors, Comptrollers and Treasurers

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www.nasact.org

March 14, 2012

Mr. David Bean
Director of Research and Technical Activities
Governmental Accounting Standards Board
401 Merritt 7
Norwalk, CT 06856-5116

Project No. 13-3

Dear Mr. Bean:

On behalf of the National Association of State Auditors, Comptrollers and Treasurers, we appreciate the opportunity to respond to the Governmental Accounting Standards Board's Preliminary Views (PV) document, *Economic Condition Reporting: Financial Projections*.

While we agree that the issue of fiscal sustainability is important for the government financial statement user community, and believe decision-makers and other stakeholders may desire forward-looking information such as projections and estimates to make fiscal and policy decisions, we believe this information is most appropriately communicated to all interested parties in a government's budgetary and similar documents. We **strongly disagree** that such information should be included (even as required supplementary information) in a government's general purpose external financial reporting. In addition, the required projections cannot practicably be developed without including some forecasts, which by their nature are volatile, unreliable, and often politically charged. As such, we believe such information falls well outside the realm of governmental accounting and financial reporting, and thus outside the GASB's purview and jurisdiction. Our disagreement with the preliminary views, and our belief that the Board should discontinue any efforts to promulgate where and how this information is communicated within external financial reporting, stem from a number of conceptual, operational, and practical reasons.

Projections of inflows and outflows and related forward-looking information are a product of budgeting requirements and budgetary processes, and are subject to change with each legislative session. These kinds of projections are developed by government officials using the parameters required or expected of them by laws, regulations, and policies. Projections may need to be one year, two years, or even five years, but should be based solely on a particular government's laws, regulations, governance policies, or economic assumptions—not based on an accounting standards setter's promulgation. Likewise, with respect to projections and forward-looking information, what information a government reports, how much information the government reports, and the format the government uses to report the information, should be based on what each government determines is appropriate to assist it for fiscal and policy analysis and purposes. Such information should not be based on a basis and format prescribed by a standards setter. Furthermore, this type of information is inherently subjective and subject to continual changes in economic and political conditions, and therefore, lies outside the focus of objective and verifiable accounting and financial reporting. We strongly believe communicating this type of information should remain solely an activity within a government's budgetary process.

We do not agree with, and are not persuaded by, the Board's conclusion that reporting financial projections and the related narrative discussions are essential for placing the basic financial statements and notes to the basic financial statements "in an appropriate, operational, economic, or historic context" (GASB Concepts Statement 3, paragraph 42). We fail to see how

projections such as those proposed in the PV would provide any information that helps a user understand the operational or economic context of the historical results that are presented in the financial statements. GASB Concepts Statement 3, paragraph 44, which states that RSI does not include “subjective assessments of the effects of reported information on the reporting unit’s future financial position,” supports our position that the PV’s proposed financial projections do not meet the criteria for reporting as RSI.

One of the basic premises for inclusion in financial statements is that the information be measurable with sufficient reliability—a standard that these projections cannot meet. We believe that the financial projections proposed in the PV are based on highly subjective assumptions that can be affected by many significant factors that are unknown at the time the data is being compiled. A point-in-time set of projection assumptions belies the complexity involved and the need to continually address economic, financial, and political fluctuations in order for the projection to be meaningful. Annual financial reporting cannot address this need. Also, a government’s prospective financial activities are subject to changes due to the composition of its executive and legislative bodies, assumptions that may or may not result from consensus, and manipulation to produce desired results. In addition, because of the nature and timing of financial reporting and audits of financial reports, the financial projections proposed to be provided in the Comprehensive Annual Financial Report would unavoidably be considered outdated by the time the CAFR is issued.

We believe some information that enables users to assess fiscal sustainability is currently available in CAFRs. The ten-year trend information for Changes in Net Assets (accrual basis) and Changes in Fund Balance of Governmental Funds (modified accrual basis), currently presented in the statistical section of the CAFR, provides users with most of the information necessary to extrapolate future periods for assessing fiscal sustainability. In addition, the Notes to the Financial Statements currently provide debt-service schedules and other relevant data for many of the government’s reported long-term liabilities and the Management’s Discussion and Analysis provides limited information on known policy changes for the next fiscal year. We believe this information enables users to make a sufficient and fair assessment of anticipated economic and other activities and their potential effects on a government organization.

We also believe that financial projections included in general purpose external financial reporting could be misleading to, and possibly misinterpreted by, the users of that information. By including this information in RSI, we believe that users will presume some level of assurance that the information is audited or verified by the government’s auditors. While the audit opinion describes the limited work and lack of opinion on the accuracy of the projected information, it is likely that users will implicitly believe it is accurate. The inclusion of projections in RSI inappropriately lends substantial credibility to the information regardless of the fact that the auditors do not opine on the RSI.

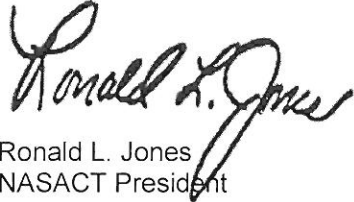
As a final point, we doubt the benefit derived exceeds the cost to governmental entities in reporting financial projections and related narrative discussions in annual general purpose external financial reporting. We are concerned about the negative impact the preparation of these projections will have on the timeliness of issuing audited financial statements. These projections will create an extraordinary amount of additional effort, including modifications to processes for capturing, preparing, validating, and reporting this information. Governments currently have to make hard choices when allocating resources, and will generally allocate resources towards providing services to citizens rather than for additional financial reporting costs. Governments are already working with limited resources and devoting the additional time required to gather and report this information will have a substantial negative impact on the timeliness of issuing financial reports. We also believe we are already at the point of providing the user constituencies with so much data that it has diminished the overall value of the information provided in the financial reports.

We strongly believe that the Board should discontinue this project. As such, we respectfully decline to answer the PV document’s list of questions, as they are not relevant to our position on this proposed document.

Mr. David Bean
March 14, 2012
Page 3

We appreciate the opportunity to provide our comments on this important subject. Should you have any questions or need additional information regarding our response, please contact Sherri Rowland of NASACT at (859) 276-1147 or me at (334) 242-9200.

Sincerely,

A handwritten signature in black ink that reads "Ronald L. Jones". The signature is written in a cursive style with a large initial 'R' and a long, sweeping underline.

Ronald L. Jones
NASACT President

Dave Ehlinger

From: Donna Haugom
Sent: Tuesday, March 27, 2012 10:20 AM
To: Dave Ehlinger
Cc: Gary Petre; 'psrogers66@yahoo.com'
Subject: Transfer of funds from Contingency

Dave – I would like to be put on the Finance Committee meeting for April 12th to request a transfer from the contingency fund of \$613.78 to the ~~2705~~ (Level B Hazmat Team) business unit. These funds should have been requested to be carry forward into 2012, but were missed. Due to the amount, I am requesting a transfer instead of a budget amendment. These funds will be used to support the Level B Hazmat team. Thank you.

Donna Haugom, Director
Jefferson County Office Of
Emergency Management
donnah@jeffersoncountywi.gov
920-674-7450 (Phone)
920-674-7122 (FAX)

2706 - Hazmat operations



Dave Ehlinger

From: Dave Ehlinger
Sent: Friday, March 16, 2012 10:45 AM
To: 'Pam Rogers (psrogers66@yahoo.com)'
Cc: Paul Milbrath; Karen Schmidt; Jeff Parker
Subject: RE: Transfer Request

Pam,

This item will be added to the next Finance agenda.

Ledger Type	Bus Unit	Account Number	Account Description	Amount
Budget	2006	536539	Other rents and leases	12,000.00
	2001	536539	Other rents and leases	(12,000.00)
			Transfer tower leases to correct business unit	
Actual	2006	536536	Other rents and leases	2,000.00
	2006	521292	Dispatch / communications	(2,000.00)
			Correct PV 325111 Camp Oak Ridge	
Budget	2015	531351	Gas / diesel	3,375.00
	2015	533221	Water	1,000.00
	2015	533222	Electric	3,375.00
	2015	533223	Sewer	1,000.00
	2006	521292	Dispatch / communications	(8,750.00)
			Transfer excess tower lease budget to shooting range utilities	
Budget	2015	531243	Furniture and furnishings	5,000.00
	2015	535450	Non-capital remodeling	5,000.00
	2001	594809	Capital building	(10,000.00)
			Transfer shooting range upgrades to estimated accounts	

The above entries are the ones that I am proposing being made. The first two entries are within my authority already.

In regards to the third entry, the committee has simply asked to be updated in the past on these uses. I wanted to make sure that the committee was okay with their proposal.

The fourth entry is not discussed in Jeff Parker's e-mail below. My understanding is that \$10,000 was placed into the budget for various (unknown) remodeling/deletions/additions needed at the new shooting range. The committee has directed in the past that capital items should not be used for operations (and vice versa) without their permission.

Dave

From: Jeff Parker
Sent: Wednesday, March 07, 2012 3:26 PM
To: Dave Ehlinger

Cc: Paul Milbrath; Karen Schmidt
Subject: Transfer Request

Good Afternoon Dave,

To make this more official I will put my request in writing.

Currently Account 2001.536539 (Other Rent and Leases) has \$12,000.00 in it, these monies were for paying tower leases on our radio communications equipment.

Currently Account 2006.521292 (Dispatch Communication) has approximately \$12,900.00 in it, these funds are marked for "Time System," monthly payments (\$12,750.00) and the Language line prescription for \$150.00, which equals the \$12,900.00.

A mistake was recently made that took \$2000.00 out of the 2006.521292 account for the lease on the Palmyra radio tower, this should have come from account 2001.536539.

It should be noted that when these amounts were requested we had not yet worked out the final rental/lease amount for our new Ixonia tower. We now know that come August 1st, 2012 we will start to pay \$250.00 per month or \$1,250.00 for the remainder of 2012. This will leave approximately \$8750.00 left in monies that are currently in account 2001.536539.

Finally, I am asking that this remaining \$8750.00 be equally divided and transferred over to our training facility and placed in our utility accounts. At the time of budget we did not account for utilities. By doing this we will keep things looking good on paper. Obviously these accounts will properly be funded in the 2013 budget.

Thank you for your time and consideration.

Sincerely,

Chief Deputy Jeffrey A. Parker

Jefferson County Sheriff's Office
411 S. Center
Jefferson, WI. 53549

Dave Ehlinger

From: Dave Ehlinger
Sent: Friday, March 16, 2012 8:39 AM
To: Barb Frank
Subject: FW: Fair Park Credit Cards

Barb, can you please let Susie Polk know about the cancellation of Paul Novitzke's card?

I will put items #1 and #2 on the next Finance Committee agenda for their approval.

Thanks,

Dave

From: Gary Petre
Sent: Thursday, March 15, 2012 1:18 PM
To: Dave Ehlinger
Cc: Roger Kylmanen; Paul Novitzke; Heather Meunier; Gail Zastrow
Subject: Fair Park Credit Cards

Dave,

Per our conversation earlier today, please proceed with implementing the following changes to credit cards issued to fair park staff:

1. Increase Gail's credit card limit to \$5,000.
2. Establish a credit card account for Heather Meunier with a limit of \$3,000.
3. Cancel Paul's credit card account immediately.

There is no change needed for Roger's account.

Please call me with any questions . Thanks, Gary.

Gary R. Petre
Jefferson County Administrator
920-674-7101
www.jeffersoncountywi.gov

Jefferson County
Finance Committee Minutes
January 15, 2009

Committee members: Kuhlman, Rick
Mode, Jim
Molinaro, John
Rogers, Pamela (Chair)
Schmeling, Sharon L.

Excerpt from minutes

Barb Frank and Phil Ristow requested a clarification regarding Resolution 99-02 for county credit cards in regards to whether the cards are to be issued to a specific person or the position held. A motion was made by Mode/Schmeling that credit cards shall be issued to the position. The motion passed 4-0.

Rick Kuhlman
Finance Committee Secretary
Jefferson County

/dpe

Jefferson County
2013 Budget Calendar

Description	Date	Regular Finance	Budget Related
Employee reclassification letter sent out by Human Resources	Monday, March 26, 2012		x
New Position Request Letter sent to Department Heads by HR	Monday, March 26, 2012		x
Employee reclassification requests due to Department Heads by	Tuesday, April 3, 2012		x
Employee reclassification names due to HR from Departments by	Friday, April 6, 2012		x
New Position requests due from Departments to HR by	Monday, April 9, 2012		x
Regular Finance meeting	Thursday, April 12, 2012	x	
Job Description Questionnaires (JDQs) distributed by HR for reclass requests	Friday, April 13, 2012		x
Employees turn in completed JDQs to department heads by	Tuesday, April 24, 2012		x
MIS issues 2013 IT equipment/programming request forms to departments	Thursday, April 26, 2012		x
Department Heads turn in reviewed JDQs to Human Resources by	Friday, April 27, 2012		x
Dept Heads turn in completed IT equip/Programming request forms to MIS	Friday, May 4, 2012		x
Significant reclassification changes forward to vendor by	Monday, May 7, 2012		x
2013 MIS Requested Budget/programming hours reviewed with Administrator	Thursday, May 10, 2012		x
Regular Finance meeting	Thursday, May 10, 2012	x	
2013 MIS Requested Budget/programming hours submitted to Finance Director	Monday, May 14, 2012		x
MIS reviews departmental IT equipment requests with Administrator	Friday, May 18, 2012		x
Department Heads receive budget guidelines from Administrator	Thursday, June 7, 2012		x
Vendor returns reclassification recommendations to HR by	Friday, June 8, 2012		x
GFOA National Conference (Friday June 8 th – Wednesday June 13 th)	Friday, June 8, 2012		
Preliminary Dept Personnel Budgets available for Courthouse & Sheriff	Wednesday, June 13, 2012		x
Reclassification requests shared with Department Heads	Wednesday, June 13, 2012		x
Preliminary dental rates set	Thursday, June 14, 2012		x
Regular Finance meeting	Thursday, June 14, 2012	x	
Department Head meeting to hand out budget materials	Thursday, June 14, 2012		x
May monthly financial reports generated	Thursday, June 21, 2012		
Final dental rates set	Thursday, July 12, 2012		x
Regular Finance meeting	Thursday, July 12, 2012	x	
Budget requests due to Administrator (HS due 7/27/12)	Friday, July 20, 2012		x
June monthly financial reports generated	Monday, July 23, 2012		
HS budget request due to Administrator	Friday, July 27, 2012		x
Regular Finance meeting	Thursday, August 9, 2012	x	

Jefferson County
2013 Budget Calendar

Description	Date	Regular Finance	Budget Related
State EFT sets health ins. & retire. rates - late Aug./early Sept.	Friday, August 31, 2012		x
Budget hearings	Wednesday, September 12, 2012		x
Regular Finance meeting	Thursday, September 13, 2012	x	
Budget hearings	Friday, September 14, 2012		x
Budget hearings	Monday, September 17, 2012		x
Budget hearings, apply fund balance policy, set tax levy	Wednesday, September 19, 2012		x
WGFOA Conference	Wednesday, September 19, 2012		
WGFOA Conference	Thursday, September 20, 2012		
WGFOA Conference	Friday, September 21, 2012		
WCA Annual Conference	Sunday, September 23, 2012		
WCA Annual Conference	Monday, September 24, 2012		
WCA Annual Conference	Tuesday, September 25, 2012		
Present budget and Amendment Procedure to County Board	Tuesday, October 9, 2012		x
Regular Finance meeting	Thursday, October 11, 2012	x	
Public hearing on budget	Tuesday, October 23, 2012		x
Supervisor budget amendments due to Administration at noon on	Thursday, October 25, 2012		x
Finance meeting on Supervisor budget amendments	Friday, November 2, 2012		x
Regular Finance meeting	Thursday, November 8, 2012	x	
Budget Adoption by County Board	Tuesday, November 13, 2012		x
Department Head meeting including review of budget adoption	Wednesday, November 14, 2012		x
Budget must be reported to state by	Thursday, November 15, 2012		x

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

Ledger Date	Description	General (599900)	Other (599908)	Vested Benefits (599909)	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
13-Mar-12	Veterans Services			(4,293.50)	Resolution 2011-96	16-Mar-12
13-Mar-12	Created vested benefits			265,000.00	Resolution 2011-97	16-Mar-12
	Courthouse security	Pending			Pending	
Total amount available		355,748.00	324,701.00	260,706.50		