



Jefferson County  
Finance Committee Minutes  
May 9, 2013

Committee members: Braughler, James B.  
Hanneman, Jennifer -Absent  
Jones, Richard C. (Chair)  
Mode, Jim  
Molinaro, John

1. **Call to order** – Richard Jones called the meeting to order at 8:30 a.m.
2. **Roll call (establish a quorum)** – All committee members were present except for Jennifer Hanneman. Staff in attendance was Kathi Cauley, Phil Ristow, Brian Lamers, Tammy Worzalla, Roland Welsch, Dave Diestler and Bill Kern
3. **Certification of compliance with the Open Meetings Law** – Kathi Cauley certified that notice of the meeting complied with the Open Meeting Law.
4. **Review of the agenda** – Move item #21 after #8
5. **Citizen Comments** – None.
6. **Approval of Finance Committee minutes for April 11, 2013.** A motion was made by Braughler/Molinaro to approve the minutes of April 11, 2013 with changing item #13 from \$401,806 to \$481,806. The motion passed 4-0.
7. **Approval of Finance Committee minutes for April 18, 2013.** A motion was made by Mode/Braughler to approve the minutes of April 18, 2013 as drafted. The motion passed 4-0.
8. **Communications** – None
9. **Monthly Finance Report for Finance Department.** Brian Lamers explained the examples and the Finance Committee decided how they would like to see the monthly Finance Department Report. A motion was made on what format they would like to see the monthly report of the Finance Department budget by Molinaro/Mode. The motion passed 4-0.
10. **Discussion and approval of out of state travel for the National Association for Court Management conference in San Antonio, TX from July 14-18, 2013 for Carla Robinson.** A motion was made by Mode/Braughler to approve the out of state travel for Carla Robinson for the National Association for Court Management. The motion passed 4-0.
11. **Discussion regarding the selection of a phone provider audit.** Roland Welsch explained the phone system and contracts with ATT are up or going to be up soon. In the past there have been companies that have come and audit the billing taking a portion of savings and findings as their payment. Roland explained that they have talked to about 5 companies and based on information that Telecom Fitness Inc. had former ATT employees and would

like to contract with them to provide these services. The Committee felt this was a good idea to have Roland move forward with the agreement with Telecom Fitness Inc. No action was taken.

- 12. Discussion on vehicle reporting.** Kathi Cauley handed out an example of what Human Services reported to their Committee. Kathi explained that there should be an online sign up for vehicles. A discussion took place that the Department Heads that have vehicles were to report on the vehicle usage. No action taken.
- 13. Discussion of funding for projects related to the Countryside purchase, demolition and cost related to the future Highway Facilities.** Brian Lamers passed out an updated funding sheet to the Committee for discussion with an updated available balance and updated cost and estimates. Bill Kern explained that the outlying shop probably would not happen this year. With the cost removed from the balance there would be enough funds available pending approval of the County Board to fund the Architect fees for the Main Shop, the Architect fees for the 2 outlying shops, and the demolition of the Countryside building.
- 14. Review and Discussion regarding the 2014 Budget.** Brian Lamers explained that we are on track with the 2014 budget calendar. May 3<sup>rd</sup> was the deadline for the departments to get their MIS request to the MIS department, Roland had sent out an email to all departments and noted that only about half the departments had turn them in already.
- 15. Discussion and approval to the changes to the Purchasing Ordinance.** Phil Ristow had passed out some emails that were received from some of the Department Heads. He also explained that Bill Kern would like to take more time to review it. He explained some of the wording to be changed. Discussion took place on holding this until the new Administrator comes on board and may have changes or suggestions on the policy. No Action.
- 16. Review and discussion on the 2012 Unaudited Comprehensive Annual Financial Report (CAFR).** Brian Lamers explained that one of the changes will include a reduction in revenue of \$306,206 to Business Unit 33 Revolving Loan Fund-Community Development Block Grant (CDBG). In 2012 expenditures of \$306,206 incurred but the revenue had not come in from Department of Commerce so a receivable and revenue was set up. Under the Generally Accepted Accounting Guidelines, we only had until 4/30/13 to recognize the revenue and it was believed those funds would come in by that time, but they hadn't. So the revenue will be recognized in 2013. There was also a reduction of unassigned fund balance and an addition to restricted fund balance of \$479,653.88. This was due to in the past the amount of Revolving Loan balance receivable from business owners was never restricted and should have been because that balance is not part of the County funds. This will reduce the \$1.9 million that is carried from 2012 into the 2014 budget to approx. \$1,186,000. Brian explained that the County is in good financial position with closing year end 2012. The auditors will be presenting the audited CAFR at the July 2013 County Board meeting and will discuss the financial position of the County.
- 17. Review and discussion on the Draft 5-Year Budget Projections.** Brian Lamers passed out the 5-year capital request from the departments. He pointed out some of the items on the report and explained the capital request. Brian stated that the projects and estimates can be changed if the Committee feels they should be.

18. **Review and discussion on 2013 projections of budget vs. actual.** Brian Lamers explained with the current process being put in place for departments to report monthly to the committees that we would start requesting those reports to analyze variances since they would know their departments better.
19. **Discussion and possible action on a contingency fund transfer (Account 9802.599901) of \$401 to ICC Business Unit (Account 1213.532335). In 2012 the Business Unit was closed into Fund Balance and should have been carried over.** A motion was made by Mode/Braughler to approve the transfer of contingency of \$401 to BU 1213. The motion passes 4-0.
20. **Discussion and possible action of contingency transfer (Account 9802.599908) of \$147,710 to various department wages and benefits to cover the additional cost of implementation of the new steps in the wage study.** A motion was made by Molinaro/Braughler to approve the transfer of contingency in the amount of \$147,710 for additional wage steps with the understanding that this does not include Highway Department's funds for added equipment operator amounts or the additional 5% for winter maintenance. The Highway Department will have to calculate the amount and come back at a later date for a contingency transfer. The motion passed 4-0.
21. **Discussion and possible action of contingency transfer (Account 9802.599901) to Fair Park (Account 6901.594820) of \$19,500 for highway signage on state highways.** Dave Diestler explained the cost and the need for the sign. He stated there have been complaints from people that do not know how to get to the fair park. A motion was made by Molinaro/Mode to approve the transfer of contingency in the amount of \$19,500 signage for the Fair Park. The motion passed 4-0.
22. **Discussion and possible action on bid opening of foreclosed properties.** No bids were received at this time.
23. **Update on contingency fund balance.** Brian Lamers directed the Finance Committee to the schedule showing the current balance of 2013 general contingency of \$367,026 which will be reduced by the amount of \$401 from item number 19 above (ICC) and \$19,500 from item number 21 (Fair Park Signage) bringing the amount down to \$347,125 the other contingency for wage increases as \$250,000 which will be reduced by the amount of \$147,710 from item number 20 (Step Increases) bringing that amount down to \$102,290 and the vested benefits of \$265,000.
24. **Set future meeting schedule, next meeting date, and possible agenda items** – The next month's regular meeting is Thursday, June 13, 2013. Agenda items will include continued discussions on the 2014 budget, presentation of Audited CAFR, any 2013 budget to actual issues, preliminary setting of rates for dental insurance, funding for future Highway facility projects, discussion on vehicle usage and bid opening for foreclosed properties.
25. **Payment of Invoices**-After review of the invoices, a motion was made by Mode/Braughler to approve the payment of invoices totaling \$843,032.75. The motion passed 4-0.
26. **Adjourn** – A motion was made by Braughler /Mode to adjourn at 9:55 a.m. The motion passed 4-0.

Respectfully submitted,

James Braugher  
Finance Committee  
Jefferson County  
/bl

Finance  
For April 2013

Date Ran 5/21/2013  
Period 4  
Year 2013

Revenues

| Acct Number   | Description             | YTD Actual      | Total Budget      | Annual Remaining  | Percentage Of Budget |
|---------------|-------------------------|-----------------|-------------------|-------------------|----------------------|
| 412100        | SALES TAXES FROM COUNTY | -               | (104.00)          | (104.00)          | 0.00%                |
| 451005        | CHILD SUPPORT FEES      | (345.00)        | (1,100.00)        | (755.00)          | 31.36%               |
| 474201        | FAX INTERDEPARTMENT     | -               | (170.00)          | (170.00)          | 0.00%                |
| <b>Totals</b> |                         | <b>(345.00)</b> | <b>(1,374.00)</b> | <b>(1,029.00)</b> | <b>25.11%</b>        |

Expenditures

| Acct Number   | Description                  | YTD Actual        | Total Budget      | Annual Remaining  | Percentage Of Budget |
|---------------|------------------------------|-------------------|-------------------|-------------------|----------------------|
|               | SALARIES AND WAGES           | 84,263.81         | 254,516.87        | 170,253.06        | 33.11%               |
|               | FRINGES                      | 37,755.30         | 117,096.71        | 79,341.41         | 32.24%               |
| 521213        | ACCOUNTING & AUDITING        | 13,406.34         | 16,184.00         | 2,777.66          | 82.84%               |
| 521213        | CAFR REPORTING               | -                 | 3,500.00          | 3,500.00          | 0.00%                |
| 521296        | COMPUTER SUPPORT             | 993.23            | 3,050.00          | 2,056.77          | 32.56%               |
| 531243        | FURNITURE & FURNISHINGS      | -                 | 400.00            | 400.00            | 0.00%                |
| 531301        | OFFICE EQUIPMENT             | 269.00            | -                 | (269.00)          | #DIV/0!              |
| 531311        | POSTAGE & BOX RENT           | 687.07            | 3,000.00          | 2,312.93          | 22.90%               |
| 531312        | OFFICE SUPPLIES              | 2,151.75          | 3,400.00          | 1,248.25          | 63.29%               |
| 531313        | PRINTING & DUPLICATING       | 8.69              | 350.00            | 341.31            | 2.48%                |
| 531314        | SMALL ITEMS OF EQUIP         | -                 | 200.00            | 200.00            | 0.00%                |
| 531321        | PUBLICATION OF LEGAL NOTICE  | 57.65             | -                 | (57.65)           | #DIV/0!              |
| 531324        | MEMBERSHIP DUES              | 690.00            | 900.00            | 210.00            | 76.67%               |
| 531349        | OTHER OPERATING EXPENSES     | -                 | 50.00             | 50.00             | 0.00%                |
| 531351        | GAS/DIESEL                   | 53.25             | -                 | (53.25)           | #DIV/0!              |
| 532325        | REGISTRATION                 | 835.00            | 1,400.00          | 565.00            | 59.64%               |
| 532332        | MILEAGE                      | -                 | 600.00            | 600.00            | 0.00%                |
| 532334        | COMMERCIAL TRAVEL            | 543.20            | 1,000.00          | 456.80            | 54.32%               |
| 532335        | MEALS                        | -                 | 625.00            | 625.00            | 0.00%                |
| 532336        | LODGING                      | -                 | 3,240.00          | 3,240.00          | 0.00%                |
| 533225        | TELEPHONE & FAX              | 71.48             | 250.00            | 178.52            | 28.59%               |
| 533228        | INTERNET                     | -                 | 50.00             | 50.00             | 0.00%                |
| 535242        | MAINTAIN MACHINERY & EQUIP   | -                 | 1,500.00          | 1,500.00          | 0.00%                |
| 571004        | IP TELEPHONY ALLOCATION      | 198.68            | 603.00            | 404.32            | 32.95%               |
| 571005        | DUPLICATING ALLOCATION       | 12.43             | 357.00            | 344.57            | 3.48%                |
| 571009        | MIS PC GROUP ALLOCATION      | 3,736.32          | 11,545.00         | 7,808.68          | 32.36%               |
| 571010        | MIS SYSTEMS GRP ALLOC (ISIS) | 1,036.76          | 3,595.00          | 2,558.24          | 28.84%               |
| 591519        | OTHER INSURANCE              | 469.93            | 1,305.00          | 835.07            | 36.01%               |
| 593629        | OTHER INTEREST               | (41.70)           | -                 | 41.70             | #DIV/0!              |
| <b>Totals</b> |                              | <b>147,198.19</b> | <b>428,717.58</b> | <b>281,519.39</b> | <b>34.33%</b>        |

Other Financing Sources (Uses)

| Acct Number                | Description | YTD Actual        | Total Budget      | Annual Remaining  | Percentage Of Budget |
|----------------------------|-------------|-------------------|-------------------|-------------------|----------------------|
|                            |             |                   |                   |                   | #DIV/0!              |
|                            |             |                   |                   |                   | #DIV/0!              |
| <b>Totals</b>              |             | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>#DIV/0!</b>       |
| <b>Total Business Unit</b> |             | <b>146,853.19</b> | <b>427,343.58</b> | <b>280,490.39</b> | <b>34.36%</b>        |

Estimate 33.33%

Note: Auditing and Accounting is above estimate because of the timing of the Auditors Billing Membership, Registration and Commercial Travel-Paid ahead of time for registration and travel for GFOA Conference.

District Attorney Office  
Payout of Retiring Employee

|   | Hours  | Salary and<br>Fringes | Total               |
|---|--------|-----------------------|---------------------|
| Vacation 1/1/14                             | 136.25 | 31.22                 | 4,253.23            |
| Comp  | 23.75  | 31.22                 | 741.39              |
| 65% sick                                    | 549.9  | 31.22                 | <u>17,165.87</u>    |
| Payout (with 222.75 being taken off)        |        |                       | 22,160.48           |
| <br>  |        |                       |                     |
| Vacation 1/1/13                             | 222.75 | 33.14                 | 7,382.99            |
| Payout (without the 222.75 being taken off) |        |                       | <u>\$ 29,543.47</u> |
| <br>  |        |                       |                     |
| Cost to hire Jul 8<br>health/dental (1 Mo)  |        |                       | 1,351.72            |
| 2 weeks salary                              | 80     | 27.39                 | <u>2,190.90</u>     |
| Total                                       |        |                       | \$ 3,542.62         |
| <br>  |        |                       |                     |
| Savings Sept - Dec                          | 693.32 | 5.76                  | \$ 3,992.44         |

The department is requesting \$29,543.47 of contingency transfer.

Currently the employee is planning on retiring and the department is looking at filling this position on 7/8 to have a 2 week overlap of training. The retiring employee then would take the 222.75 hours of vacation and come back one day to work after taking almost 6 weeks of vacation. The cost of the vacation would be \$7,383, additionally Wisconsin retirement (\$439) and Health/Dental Insurance employer portion for 2 months (\$2,704) would be added for a total of \$3,143. Leaving the payout of approximately \$20,840.

If the employee retired without taking the 222.75 vacation time the full payout would be \$29,543.47.

The additional cost of \$3,542 less savings of \$3,992.

Jefferson County, Wisconsin  
Highway Funding and Estimated Expenditures as of 5/2/13

Potential Highway Funding Available

|                    |                        |                  |   |
|--------------------|------------------------|------------------|---|
| BU 53284 (Highway) | Carryover              | 481,806          |   |
|                    | Budget-Fund Bal        | 1,543,127        | Need Approval by County Board for<br>Budget Transfer (20 votes) |
|                    | Total Available 1/1/13 | <u>2,024,933</u> |   |

2013 Actual Expenditures

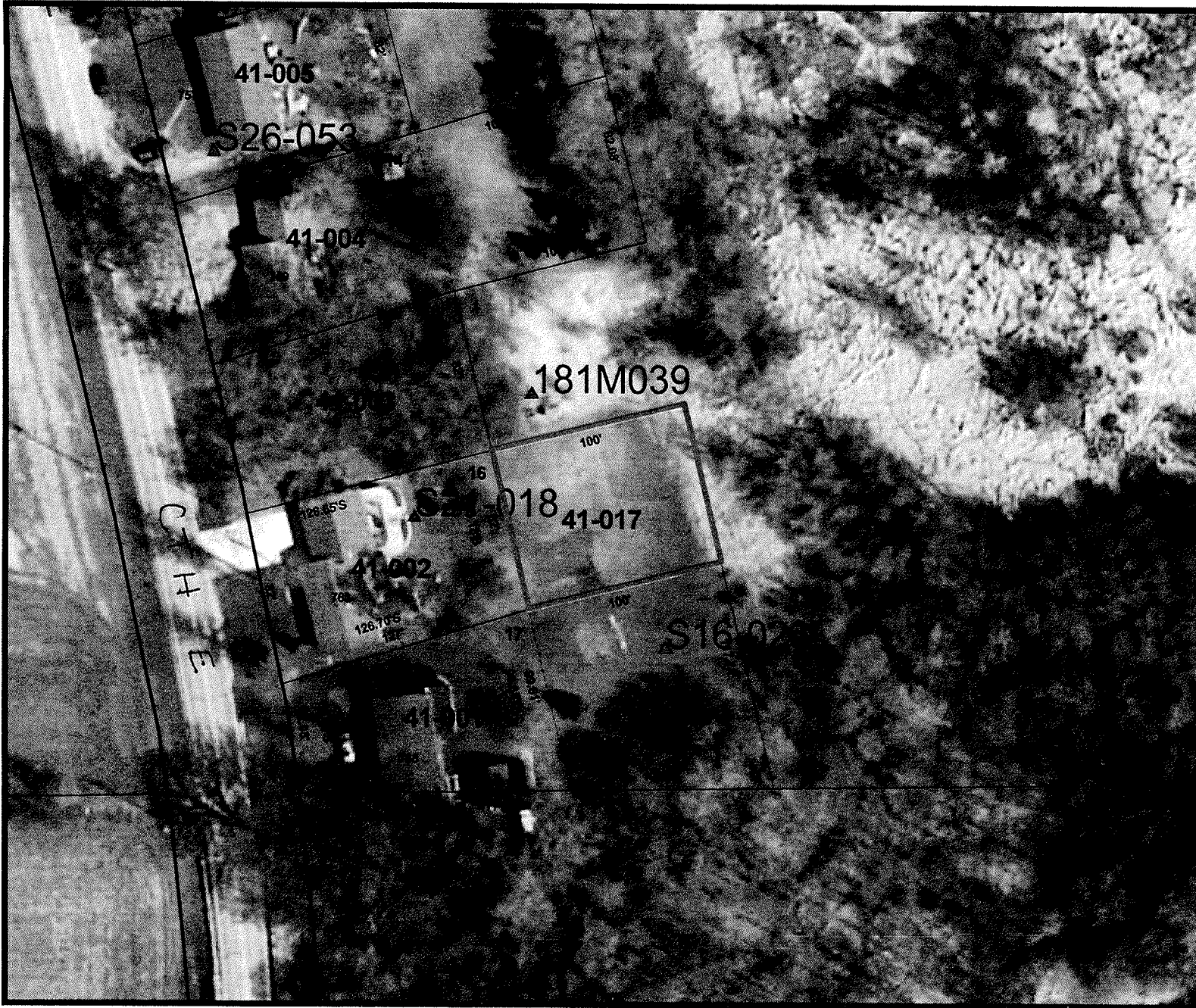
|                                |                         |
|--------------------------------|-------------------------|
| Barrientos                     | (3,150)                 |
| Delahey Industries             | (18,290)                |
| Countryside Purchase           | (147,351)               |
| Total Available as of 5/2/2013 | <u><u>1,856,142</u></u> |

Items Needing Funding

|                            |                       |
|----------------------------|-----------------------|
| Arch Design-Satelite Shop  | (114,400)             |
| Arch Design- New Main Shop | (614,000)             |
| Countryside Demolition     | (800,000)             |
| Total Expense              | <u>(1,528,400)</u>    |
| Total Expense Over Revenue | <u><u>327,742</u></u> |

|        |  |           |
|--------|--|-----------|
| Notes: | Approved by County Board 5/14<br>to split \$614000 | 199,319   |
|        | Construction of Satellite was removed              | 1,350,000 |





### Legend

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

181-0616-0341-017

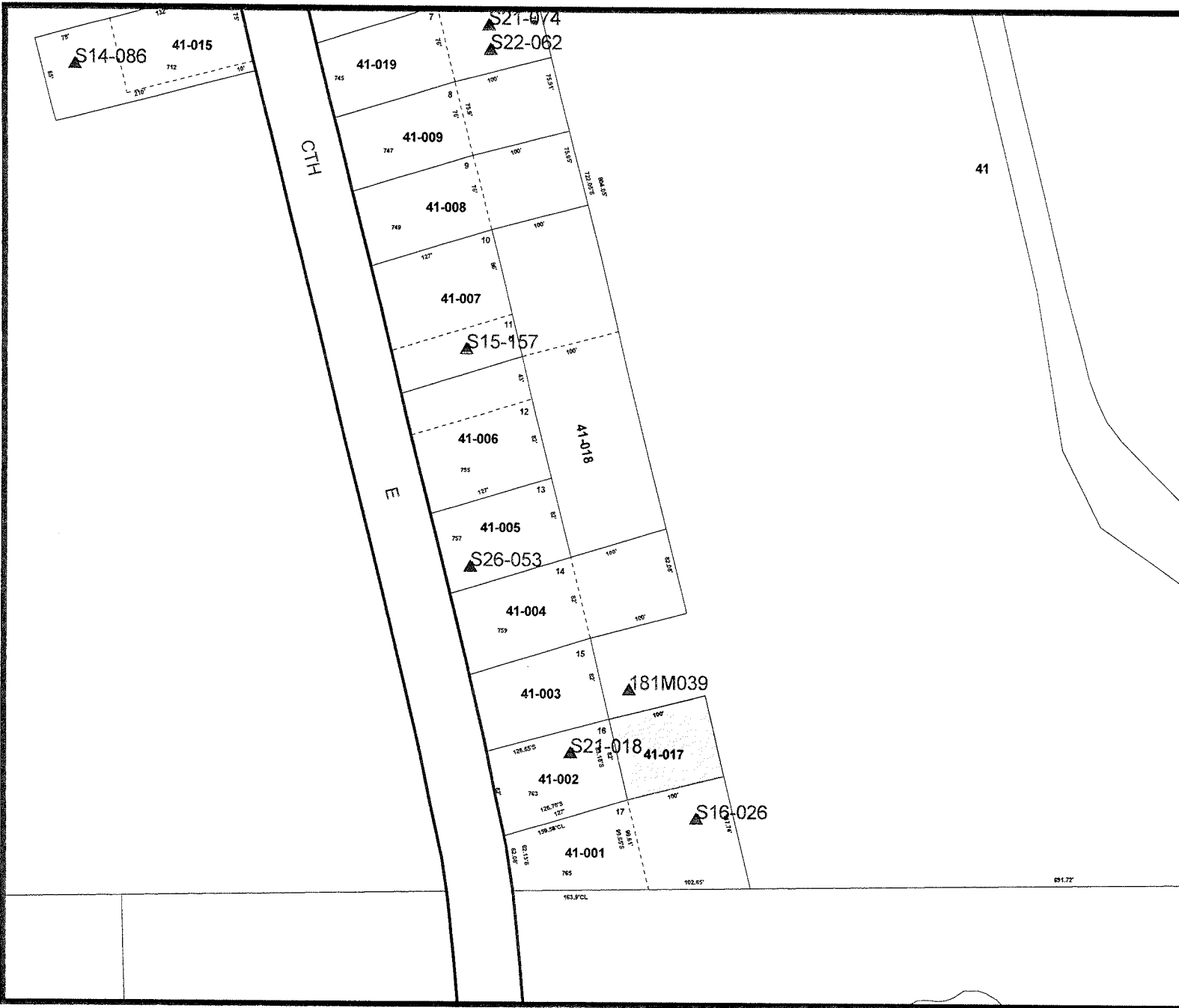
100 200 Feet

Map Printed on: January 22, 2013



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.

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### Legend

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

181-0616-0341-017



Map Printed on: December 26, 2012



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.

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CLERK/TREASURER/ZONING AD  
 DALE E HORTON  
 PO BOX 6  
 SULLIVAN WI 53178

**JEFFERSON COUNTY - STATE OF WISCONSIN  
 PROPERTY TAX BILL FOR 2012  
 REAL ESTATE**

CASSIDY, TOM P  
 CO # 181-0257-02000  
 PIN # 181-0616-0341-017  
 BILL/PAGE NO. 286

**Important:** Be sure this description covers your property. Note that this description is for tax bill only and may not be a full legal description. See reverse side for important information.

**Legal Description/Location of Property**

TOM P CASSIDY  
 AMY L CASSIDY

BEG SE/C LOT 16, RAYMOND  
 KRAMER SUB, N13DG04'W 82FT,  
 N76DG58'E 100FT, S13DG04'E  
 82FT, S76DG58'W 100FT TO  
 POB.

**TOM P CASSIDY  
 AMY L CASSIDY  
 W299S1170 BRANDYBROOK RD  
 WAUKESHA WI 53188-9450**

.188 ACRES

Please inform treasurer of address changes.

|   |   |   |   |  |                            |
|---|---|---|---|--|----------------------------|
| ASSESSED VALUE LAND<br>6,100              | ASSESSED VALUE IMPROVEMENTS                         | TOTAL ASSESSED VALUE<br>6,100                       | AVERAGE ASSMT RATIO<br>109.59%  | NET ASSESSED VALUE RATE (Does NOT reflect Credits)<br>.020538214 | NET PROPERTY TAX<br>125.28 |
| ESTIMATED FAIR MARKET VALUE LAND<br>5,600 | ESTIMATED FAIR MARKET VALUE IMPROVEMENTS            | TOTAL ESTIMATED FAIR MARKET VALUE<br>5,600          | <input checked="" type="checkbox"/> A star in this box means unpaid prior year taxes. | School taxes also reduced by school levy tax credit<br>9.33      |                            |
| TAXING JURISDICTION                       | 2011 ESTIMATED STATE AIDS ALLOCATED TO TAX DISTRICT | 2012 ESTIMATED STATE AIDS ALLOCATED TO TAX DISTRICT | 2011 NET TAX  | 2012 NET TAX   | % TAX CHANGE               |
| STATE OF WISCONSIN                        |   |   | .96   | .94  | 2.5-                       |
| JEFFERSON COUNTY                          | 26,925  | 27,957  | 25.25   | 26.09  | 3.3                        |
| VILLAGE OF SULLIVA                        | 80,800  | 85,328  | 35.71   | 35.74  | .1                         |
| JEFFERSON SCH DIST                        | 530,891   | 597,529   | 54.07   | 52.40  | 3.1-                       |
| MATC                                      | 8,273   | 8,933   | 9.72  | 10.11  | 4.1                        |
| <b>TOTALS</b>                             | <b>646,889</b>                                      | <b>719,747</b>                                      | <b>125.72</b>   | <b>125.28</b>  | <b>4-</b>                  |
| <b>FIRST DOLLAR CREDIT</b>                |   |   |   |  |                            |
| <b>LOTTERY &amp; GAMING CREDIT</b>        |   |   |   |  |                            |
| <b>NET TAX</b>                            |   |   | <b>125.72</b>   | <b>125.28</b>  | <b>4-</b>                  |

**TOTAL DUE: 125.28**  
 FOR FULL PAYMENT, PAY TO LOCAL  
 TREASURER BY:  
**JANUARY 31, 2013**  
 Warning: If not paid by due dates, installment option is lost and total tax is delinquent subject to interest and if applicable penalty (See reverse)

PAY 1ST INSTALLMENT OF: 63.28 AND PAY 2ND INSTALLMENT OF: 62.00 OR PAY FULL AMOUNT OF: 125.28

PAY 1ST INSTALLMENT OF: 63.28 AND PAY 2ND INSTALLMENT OF: 62.00 OR PAY FULL AMOUNT OF: 125.28  
 By JANUARY 31, 2013 By JULY 31, 2013 By JANUARY 31, 2013

Amount Enclosed \_\_\_\_\_ Amount Enclosed \_\_\_\_\_ Amount Enclosed \_\_\_\_\_

TO LOCAL TREASURER TO COUNTY TREASURER TO LOCAL TREASURER

Make Check Payable To: CLERK/TREASURER/ZONING AD DALE E HORTON PO BOX 6 SULLIVAN WI 53178  
 Make Check Payable To: JOHN JENSEN JEFFERSON COUNTY TREASURER 320 SOUTH MAIN STREET JEFFERSON WI 53549-1799  
 Make Check Payable To: CLERK/TREASURER/ZONING AD DALE E HORTON PO BOX 6 SULLIVAN WI 53178

PIN # 181-0616-0341-017 CASSIDY, TOM P BILL/PAGE NO. 286  
 PIN # 181-0616-0341-017 CASSIDY, TOM P BILL/PAGE NO. 286  
 PIN # 181-0616-0341-017 CASSIDY, TOM P BILL/PAGE NO. 286

*Include This Stub With Your Payment*

*Include This Stub With Your Payment*

*Include This Stub With Your Payment*



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

241-0614-0243-087



Map Printed on: January 22, 2013



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PSI



**JEFFERSON COUNTY - STATE OF WISCONSIN  
PROPERTY TAX BILL FOR 2012  
REAL ESTATE**

CITY OF JEFFERSON  
TANYA N P STEWART, TREAS  
317 S MAIN ST  
JEFFERSON WI 53549-1772

SIERRA, JUAN JORGE  
CO # 241-0631-00000  
PIN # 241-0614-0243-087  
BILL/PAGE NO. 821

**Important:** Be sure this description covers your property. Note that this description is for tax bill only and may not be a full legal description. See reverse side for important information.

**Legal Description/Location of Property**

JUAN JORGE SIERRA  
225 E RACINE ST  
JEFFERSON  
BEG 116FT W OF SE/C LOT 12,  
BLK 2, SANBORN'S ADD, N75FT,  
W8FT, N57FT, W33FT, S132FT,  
E41FT TO POB.  
.113 ACRES  
1036276

**JUAN JORGE SIERRA  
225 E RACINE ST  
JEFFERSON WI 53549**

Please inform treasurer of address changes.

|                                    |   |   |   |   |                  |
|------------------------------------|---|---|---|---|------------------|
| ASSESSED VALUE LAND                | ASSESSED VALUE IMPROVEMENTS                         | TOTAL ASSESSED VALUE                                | AVERAGE ASSMT RATIO                                 | NET ASSESSED VALUE RATE (Does NOT reflect Credits)  | NET PROPERTY TAX |
| 18,200                             | 97,300  | 115,500   | 99.01%  | .024272864  | 2,730.33         |
| ESTIMATED FAIR MARKET VALUE LAND   | ESTIMATED FAIR MARKET VALUE IMPROVEMENTS            | TOTAL ESTIMATED FAIR MARKET VALUE                   | * A star in this box means unpaid prior year taxes. | School taxes also reduced by school levy tax credit |                  |
| 18,400                             | 98,300  | 116,700   |   | 193.58  |                  |
| TAXING JURISDICTION                | 2011 ESTIMATED STATE AIDS ALLOCATED TO TAX DISTRICT | 2012 ESTIMATED STATE AIDS ALLOCATED TO TAX DISTRICT | 2011 NET TAX  | 2012 NET TAX  | % TAX CHANGE     |
| STATE OF WISCONSIN                 |   |   | 20.88   | 19.78   | 5.3-             |
| JEFFERSON COUNTY                   | 282,945   | 283,723   | 506.69  | 503.91  | .5-              |
| CITY OF JEFFERSON                  | 1044,428  | 1048,876  | 928.86  | 969.38  | 4.4              |
| JEFFERSON SCH DIST                 | 5578,826  | 6063,884  | 1,177.81  | 1,098.84  | 6.7-             |
| MATC                               | 86,940  | 90,655  | 210.30  | 211.61  | .6               |
| <b>TOTALS</b>                      | 6,993,139   | 7,487,138   | 2,844.54  | 2,803.52  | 1.4-             |
| <b>FIRST DOLLAR CREDIT</b>         |   |   | 75.26   | 73.19   | 2.8-             |
| <b>LOTTERY &amp; GAMING CREDIT</b> |   |   |   |   |                  |
| <b>NET TAX</b>                     |   |   | 2,769.28  | 2,730.33  | 1.4-             |

**TOTAL DUE: 2,730.33**  
FOR FULL PAYMENT, PAY TO LOCAL  
TREASURER BY:  
**JANUARY 31, 2013**  
Warning: If not paid by due dates, installment option is lost and total tax is delinquent subject to interest and if applicable penalty (See reverse)

PAY 1ST INSTALLMENT OF: 1,365.33 AND PAY 2ND INSTALLMENT OF: 1,365.00 OR PAY FULL AMOUNT OF: 2,730.33

PAY 1ST INSTALLMENT OF: 1,365.33 AND PAY 2ND INSTALLMENT OF: 1,365.00 OR PAY FULL AMOUNT OF: 2,730.33  
By JANUARY 31, 2013 BY JULY 31, 2013 BY JANUARY 31, 2013

Amount Enclosed \_\_\_\_\_ Amount Enclosed \_\_\_\_\_ Amount Enclosed \_\_\_\_\_

TO LOCAL TREASURER TO COUNTY TREASURER TO LOCAL TREASURER

Make Check Payable To:  
CITY OF JEFFERSON  
TANYA N P STEWART, TREAS  
317 S MAIN ST  
JEFFERSON WI 53549-1772  
JOHN JENSEN  
JEFFERSON COUNTY TREASURER  
320 SOUTH MAIN STREET  
JEFFERSON WI 53549-1799  
CITY OF JEFFERSON  
TANYA N P STEWART, TREAS  
317 S MAIN ST  
JEFFERSON WI 53549-1772

PIN # 241-0614-0243-087 SIERRA, JUAN JORGE BILL/PAGE NO. 821  
PIN # 241-0614-0243-087 SIERRA, JUAN JORGE BILL/PAGE NO. 821  
PIN # 241-0614-0243-087 SIERRA, JUAN JORGE BILL/PAGE NO. 821

*Include This Stub With Your Payment*

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*Include This Stub With Your Payment*



Legend

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

241-0614-1131-026

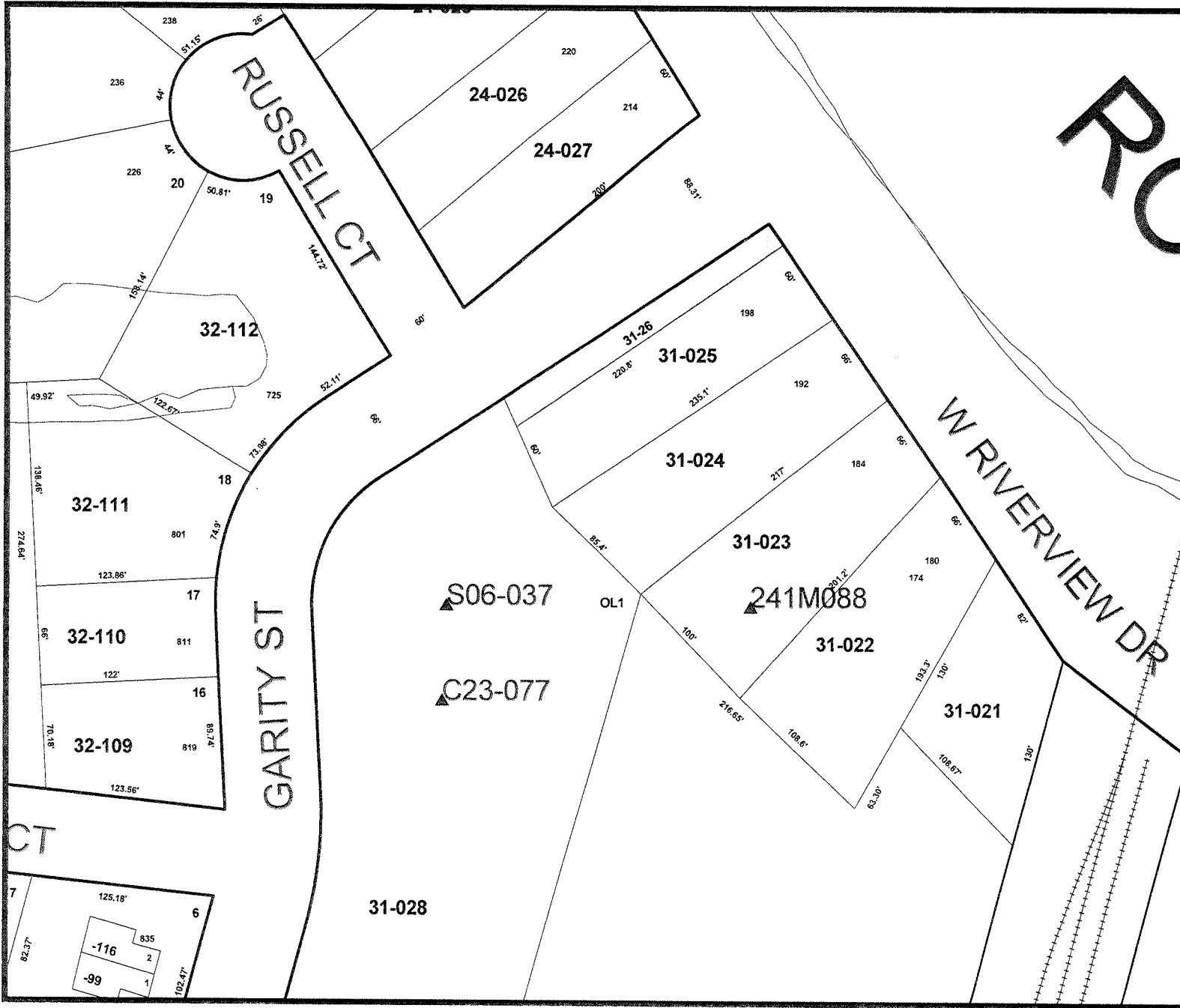
100 200 Feet

Map Printed on: January 22, 2013



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.

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RO

Legend

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

241-0614-1131-026



Map Printed on: December 26, 2012



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





**JEFFERSON COUNTY - STATE OF WISCONSIN  
PROPERTY TAX BILL FOR 2012  
REAL ESTATE**

CITY OF JEFFERSON  
TANYA N P STEWART, TREAS  
317 S MAIN ST  
JEFFERSON WI 53549-1772

RORGE, DAVID J  
CO # 241-1649-00000  
PIN # 241-0614-1131-026  
BILL/PAGE NO. 2000

**Important:** Be sure this description covers your property. Note that this description is for tax bill only and may not be a full legal description. See reverse side for important information.

**Legal Description/Location of Property**

DAVID J RORGE  
BEG ON RIVERVIEW DR,970.50FT  
SE OF SE/L OF WIS AV, S54DG  
40'W 216.50FT, S25DG1'E60FT,  
N54DG37'E 223.60FT, N34DG10'  
W60FT TO POB. EX PT IN THE  
BRICKYARD.  
.096 ACRES  
1165389

**DAVID J RORGE  
3402 LEVY LN  
LA CROSSE WI 54601-6609**

Please inform treasurer of address changes.

|   |   |   |   |  |                           |
|---|---|---|---|--|---------------------------|
| ASSESSED VALUE LAND<br>1,000  | ASSESSED VALUE IMPROVEMENTS                         | TOTAL ASSESSED VALUE<br>1,000                       | AVERAGE ASSMT RATIO<br>99.01%   | NET ASSESSED VALUE RATE (Does NOT reflect Credits)<br>.024272864 | NET PROPERTY TAX<br>24.27 |
| ESTIMATED FAIR MARKET VALUE LAND<br>1,000   | ESTIMATED FAIR MARKET VALUE IMPROVEMENTS            | TOTAL ESTIMATED FAIR MARKET VALUE<br>1,000          | <input checked="" type="checkbox"/> A star in this box means unpaid prior year taxes. | School taxes also reduced by school levy tax credit<br>1.68      |                           |
| TAXING JURISDICTION   | 2011 ESTIMATED STATE AIDS ALLOCATED TO TAX DISTRICT | 2012 ESTIMATED STATE AIDS ALLOCATED TO TAX DISTRICT | 2011 NET TAX  | 2012 NET TAX   | % TAX CHANGE              |
| STATE OF WISCONSIN  |   |   | 2.05  | .17  | 91.7-                     |
| JEFFERSON COUNTY  | 282,945   | 283,723   | 49.76   | 4.36   | 91.2-                     |
| CITY OF JEFFERSON   | 1044,428  | 1048,876  | 91.21   | 8.39   | 90.8-                     |
| JEFFERSON SCH DIST  | 5578,826  | 6063,884  | 115.65  | 9.52   | 91.8-                     |
| MATC  | 86,940  | 90,655  | 20.65   | 1.83   | 91.1-                     |
| <b>TOTALS</b>   | <b>6,993,139</b>                                    | <b>7,487,138</b>                                    | <b>279.33</b>   | <b>24.27</b>   | <b>91.3-</b>              |
| <b>FIRST DOLLAR CREDIT</b>  |   |   |   |  |                           |
| <b>LOTTERY &amp; GAMING CREDIT</b>  |   |   |   |  |                           |
| <b>NET TAX</b>  |   |   | <b>279.33</b>   | <b>24.27</b>   | <b>91.3-</b>              |
| <b>TOTAL DUE: 24.27</b>   |   |   |   |  | <b>24.27</b>              |
| FOR FULL PAYMENT, PAY TO LOCAL TREASURER BY:<br><b>JANUARY 31, 2013</b>   |   |   |   |  |                           |
| Warning: If not paid by due dates, installment option is lost and total tax is delinquent subject to interest and if applicable penalty (See reverse) |   |   |   |  |                           |

PAY 1ST INSTALLMENT OF: 24.27 AND PAY 2ND INSTALLMENT OF: OR PAY FULL AMOUNT OF: 24.27

PAY 1ST INSTALLMENT OF: 24.27  
By JANUARY 31, 2013

Amount Enclosed \_\_\_\_\_

TO LOCAL TREASURER

Make Check Payable To:

CITY OF JEFFERSON  
TANYA N P STEWART, TREAS  
317 S MAIN ST  
JEFFERSON WI 53549-1772

PIN # 241-0614-1131-026  
RORGE, DAVID J  
BILL/PAGE NO. 2000

*Include This Stub With Your Payment*

AND PAY 2ND INSTALLMENT OF:  
BY JULY 31,

Amount Enclosed \_\_\_\_\_

TO COUNTY TREASURER

Make Check Payable To:

JOHN JENSEN  
JEFFERSON COUNTY TREASURER  
320 SOUTH MAIN STREET  
JEFFERSON WI 53549-1799

PIN # 241-0614-1131-026  
RORGE, DAVID J  
BILL/PAGE NO. 2000

*Include This Stub With Your Payment*

OR PAY FULL AMOUNT OF: 24.27  
BY JANUARY 31,

Amount Enclosed \_\_\_\_\_

TO LOCAL TREASURER

Make Check Payable To:

CITY OF JEFFERSON  
TANYA N P STEWART, TREAS  
317 S MAIN ST  
JEFFERSON WI 53549-1772

PIN # 241-0614-1131-026  
RORGE, DAVID J  
BILL/PAGE NO. 2000

*Include This Stub With Your Payment*



Legend

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

014-0614-2324-007

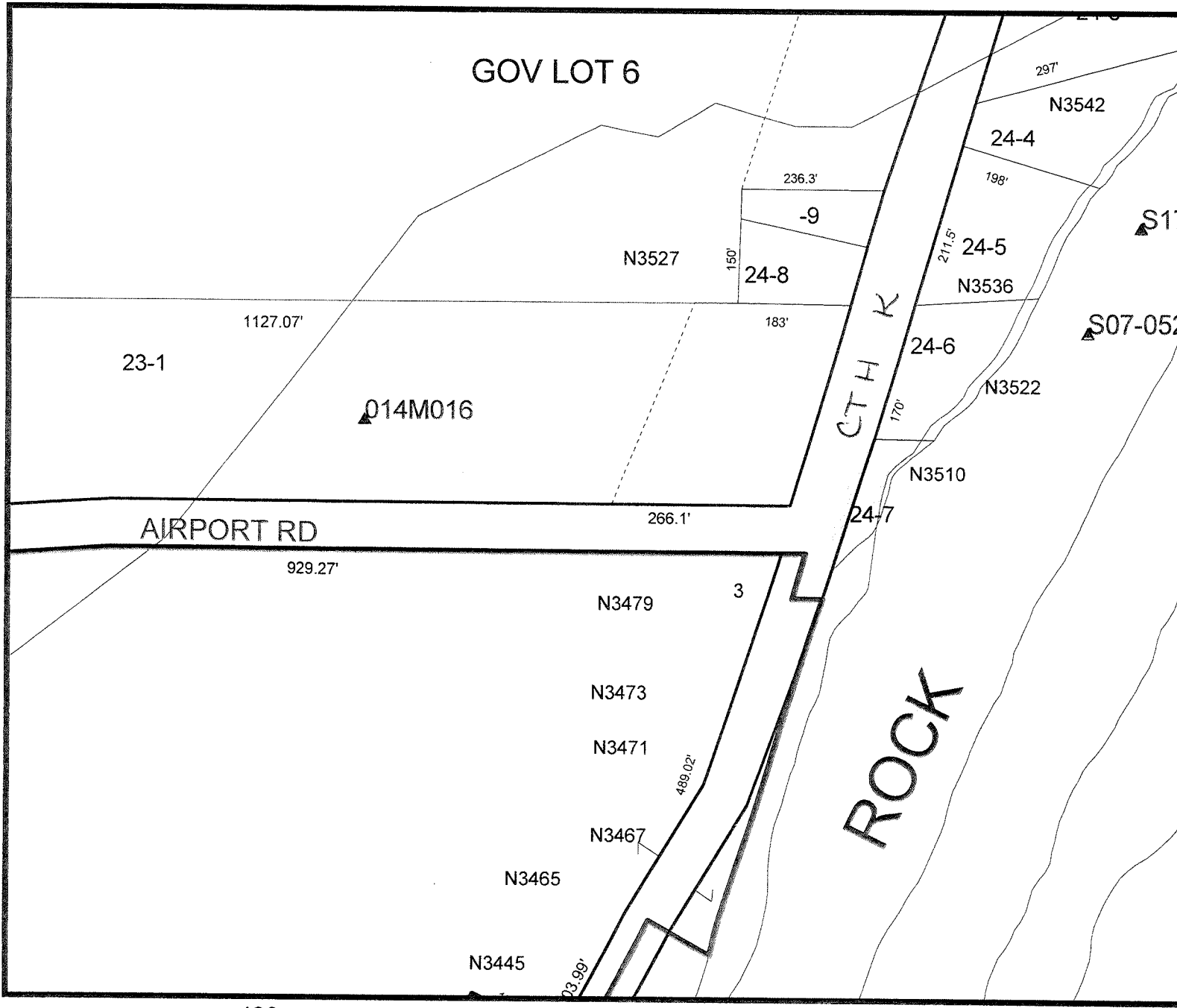
200 400 Feet

Map Printed on: January 22, 2013



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

014-0614-2324-007



Map Printed on: December 26, 2012



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.

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**JEFFERSON COUNTY - STATE OF WISCONSIN  
PROPERTY TAX BILL FOR 2012  
REAL ESTATE**

TOWN OF JEFFERSON  
ALICE FISCHER, TREASURER  
W7006 CTH J  
JEFFERSON WI 53549

KLEMENT, KEVIN J  
CO # 014-0642-00000  
PIN # 014-0614-2324-007  
BILL/PAGE NO. 686

**Important:** Be sure this description covers your property. Note that this description is for tax bill only and may not be a full legal description. See reverse side for important information.

**Legal Description/Location of Property**

KEVIN J KLEMENT  
N3510 CTH K  
JEFFERSON  
BEG INTER CTH K & E-W 1/4/L,  
N397.98FT,E TO RIV,S ON RIV  
TO SD 1/4/L,W TO POB.EX BEG  
C/L CTH K 397.98FT N AT RT  
ANG TO E&W 1/4/L,N18DG37'E  
.600 ACRES  
0905952

**KEVIN J KLEMENT  
N2536 STRUNK RD  
FORT ATKINSON WI 53538**

Please inform treasurer of address changes.

| ASSESSED VALUE LAND                | ASSESSED VALUE IMPROVEMENTS                         | TOTAL ASSESSED VALUE                                | AVERAGE ASSMT RATIO                                 | NET ASSESSED VALUE RATE (Does NOT reflect Credits)  | NET PROPERTY TAX  |
|------------------------------------|---|---|---|---|---|
| 23,400                             | 10,400  | 33,800  | 104.26%   | .017499158  | 518.28  |
| ESTIMATED FAIR MARKET VALUE LAND   | ESTIMATED FAIR MARKET VALUE IMPROVEMENTS            | TOTAL ESTIMATED FAIR MARKET VALUE                   | * A star in this box means unpaid prior year taxes. | School taxes also reduced by school levy tax credit |   |
| 22,400                             | 10,000  | 32,400  |   | 58.38   | GARBAGE REM 138.00<br>LAKE DIST 40.00   |
| TAXING JURISDICTION                | 2011 ESTIMATED STATE AIDS ALLOCATED TO TAX DISTRICT | 2012 ESTIMATED STATE AIDS ALLOCATED TO TAX DISTRICT | 2011 NET TAX  | 2012 NET TAX  | % TAX CHANGE  |
| STATE OF WISCONSIN                 |   |   | 5.97  | 5.51  | 7.6-  |
| JEFFERSON COUNTY                   | 107,522   | 104,069   | 156.22  | 152.25  | 2.5-  |
| TOWN OF JEFFERSON                  | 159,464   | 166,366   | 79.18   | 72.95   | 7.9-  |
| JEFFERSON SCH DIST                 | 1665,065  | 1746,700  | 333.99  | 301.80  | 9.6-  |
| MATC                               | 33,038  | 33,252  | 60.10   | 58.96   | 1.9-  |
| <b>TOTALS</b>                      | <b>1,965,089</b>                                    | <b>2,050,387</b>                                    | <b>635.45</b>                                       | <b>591.47</b>                                       | <b>6.9-</b>   |
| <b>FIRST DOLLAR CREDIT</b>         |   |   | <b>75.26</b>  | <b>73.19</b>  | <b>2.8-</b>   |
| <b>LOTTERY &amp; GAMING CREDIT</b> |   |   |   |   |   |
| <b>NET TAX</b>                     |   |   | <b>560.19</b>                                       | <b>518.28</b>                                       | <b>7.5-</b>   |
|                                    |   |   |   |   | <b>TOTAL DUE: 696.28</b><br>FOR FULL PAYMENT, PAY TO LOCAL TREASURER BY:<br><b>JANUARY 31, 2013</b><br><small>Warning: If not paid by due dates, installment option is lost and total tax is delinquent subject to interest and if applicable penalty (See reverse)</small> |

PAY 1ST INSTALLMENT OF: 437.28 AND PAY 2ND INSTALLMENT OF: 259.00 OR PAY FULL AMOUNT OF: 696.28

|   |  |  |
|---|--|--|
| <p>PAY 1ST INSTALLMENT OF: 437.28<br/>By <b>JANUARY 31, 2013</b></p> <p>Amount Enclosed _____</p> <p><b>TO LOCAL TREASURER</b></p> <p>Make Check Payable To:<br/>TOWN OF JEFFERSON<br/>ALICE FISCHER, TREASURER<br/>W7006 CTH J<br/>JEFFERSON WI 53549</p> <p><b>PIN # 014-0614-2324-007</b><br/>KLEMENT, KEVIN J<br/>BILL/PAGE NO. 686</p> | <p>AND PAY 2ND INSTALLMENT OF: 259.00<br/>BY <b>JULY 31, 2013</b></p> <p>Amount Enclosed _____</p> <p><b>TO COUNTY TREASURER</b></p> <p>Make Check Payable To:<br/>JOHN JENSEN<br/>JEFFERSON COUNTY TREASURER<br/>320 SOUTH MAIN STREET<br/>JEFFERSON WI 53549-1799</p> <p><b>PIN # 014-0614-2324-007</b><br/>KLEMENT, KEVIN J<br/>BILL/PAGE NO. 686</p> | <p>OR PAY FULL AMOUNT OF: 696.28<br/>BY <b>JANUARY 31, 2013</b></p> <p>Amount Enclosed _____</p> <p><b>TO LOCAL TREASURER</b></p> <p>Make Check Payable To:<br/>TOWN OF JEFFERSON<br/>ALICE FISCHER, TREASURER<br/>W7006 CTH J<br/>JEFFERSON WI 53549</p> <p><b>PIN # 014-0614-2324-007</b><br/>KLEMENT, KEVIN J<br/>BILL/PAGE NO. 686</p> |
|---|--|--|

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Legend

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

012-0816-1014-002

200 400 Feet

Map Printed on: January 22, 2013



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.

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**JEFFERSON COUNTY - STATE OF WISCONSIN  
PROPERTY TAX BILL FOR 2012  
REAL ESTATE**

TOWN OF IXONIA  
DONNA HANN, TREASURER  
PO BOX 109  
IXONIA WI 53036-0109

VON BRUENCHENHEIN, GEORGE  
CO # 012-0285-00000  
PIN # 012-0816-1014-002  
BILL/PAGE NO. 355

**Important:** Be sure this description covers your property. Note that this description is for tax bill only and may not be a full legal description. See reverse side for important information.  
**Legal Description/Location of Property**

GEORGE VON BRUENCHENHEIN  
GEORGIA M VON BRUENCHENHEIN  
W908 GOPHER HILL RD  
IXONIA  
BEG E/1/4/C, N250FT, W220FT,  
S250FT, E220FT TO POB.  
1.263 ACRES  
0792531/0813270/0857029  
0591807

**GEORGE VON BRUENCHENHEIN  
GEORGIA M VON BRUENCHENH  
W908 GOPHER HILL RD  
IXONIA WI 53036**

Please inform treasurer of address changes.

|  |   |   |   |   |                  |
|--|---|---|---|---|------------------|
| ASSESSED VALUE LAND  | ASSESSED VALUE IMPROVEMENTS                         | TOTAL ASSESSED VALUE                                | AVERAGE ASSMT RATIO                                 | NET ASSESSED VALUE RATE (Does NOT reflect Credits)  | NET PROPERTY TAX |
| 58,400   | 47,600  | 106,000   | 107.13%   | .016855570  | 1,613.37         |
| ESTIMATED FAIR MARKET VALUE LAND   | ESTIMATED FAIR MARKET VALUE IMPROVEMENTS            | TOTAL ESTIMATED FAIR MARKET VALUE                   | * A star in this box means unpaid prior year taxes. | School taxes also reduced by school levy tax credit |                  |
| 54,500   | 44,400  | 98,900  |   | 157.61  |                  |
| TAXING JURISDICTION  | 2011 ESTIMATED STATE AIDS ALLOCATED TO TAX DISTRICT | 2012 ESTIMATED STATE AIDS ALLOCATED TO TAX DISTRICT | 2011 NET TAX  | 2012 NET TAX  | % TAX CHANGE     |
| STATE OF WISCONSIN   |   |   | 17.64   | 16.79   | 4.8-             |
| JEFFERSON COUNTY   | 239,628   | 241,654   | 461.90  | 463.88  | .4               |
| TOWN OF IXONIA   | 218,956   | 219,158   | 251.26  | 249.54  | .7-              |
| OCONOMOWOC SCH DIS   | 504,313   | 504,257   | 876.20  | 927.79  | 5.9              |
| WCTC   | 31,348  | 30,755  | 130.08  | 128.69  | 1.1-             |
| <b>TOTALS</b>  | 994,245   | 995,824   | 1,737.09  | 1,786.69  | 2.9              |
| <b>FIRST DOLLAR CREDIT</b>   |   |   | 67.38   | 72.40   | 7.5              |
| <b>LOTTERY &amp; GAMING CREDIT</b>   |   |   | 89.17   | 100.92  | 13.2             |
| <b>NET TAX</b>   |   |   | 1,580.54  | 1,613.37  | 2.1              |
| <b>TOTAL DUE: 1,613.37</b>   |   |   |   |   |                  |
| FOR FULL PAYMENT, PAY TO LOCAL TREASURER BY:   |   |   |   |   |                  |
| <b>JANUARY 31, 2013</b>  |   |   |   |   |                  |
| <small>Warning: If not paid by due dates, installment option is lost and total tax is delinquent subject to interest and if applicable penalty (See reverse)</small> |   |   |   |   |                  |

PAY 1ST INSTALLMENT OF: 756.37 AND PAY 2ND INSTALLMENT OF: 857.00 OR PAY FULL AMOUNT OF: 1,613.37

|   |   |  |
|---|---|--|
| <p>PAY 1ST INSTALLMENT OF: 756.37<br/>By <b>JANUARY 31, 2013</b></p> <p>Amount Enclosed _____</p> <p><b>TO LOCAL TREASURER</b></p> <p>Make Check Payable To:<br/>TOWN OF IXONIA<br/>DONNA HANN, TREASURER<br/>PO BOX 109<br/>IXONIA WI 53036-0109</p> <p><b>PIN # 012-0816-1014-002</b><br/>VON BRUENCHENHEIN, GEORGE<br/>BILL/PAGE NO. 355</p> | <p>AND PAY 2ND INSTALLMENT OF: 857.00<br/>By <b>JULY 31, 2013</b></p> <p>Amount Enclosed _____</p> <p><b>TO COUNTY TREASURER</b></p> <p>Make Check Payable To:<br/>JOHN JENSEN<br/>JEFFERSON COUNTY TREASURER<br/>320 SOUTH MAIN STREET<br/>JEFFERSON WI 53549-1799</p> <p><b>PIN # 012-0816-1014-002</b><br/>VON BRUENCHENHEIN, GEORGE<br/>BILL/PAGE NO. 355</p> | <p>OR PAY FULL AMOUNT OF: 1,613.37<br/>By <b>JANUARY 31, 2013</b></p> <p>Amount Enclosed _____</p> <p><b>TO LOCAL TREASURER</b></p> <p>Make Check Payable To:<br/>TOWN OF IXONIA<br/>DONNA HANN, TREASURER<br/>PO BOX 109<br/>IXONIA WI 53036-0109</p> <p><b>PIN # 012-0816-1014-002</b><br/>VON BRUENCHENHEIN, GEORGE<br/>BILL/PAGE NO. 355</p> |
|---|---|--|

*Include This Stub With Your Payment*      *Include This Stub With Your Payment*      *Include This Stub With Your Payment*



### Legend

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

141-0714-1311-048

100 200 Feet

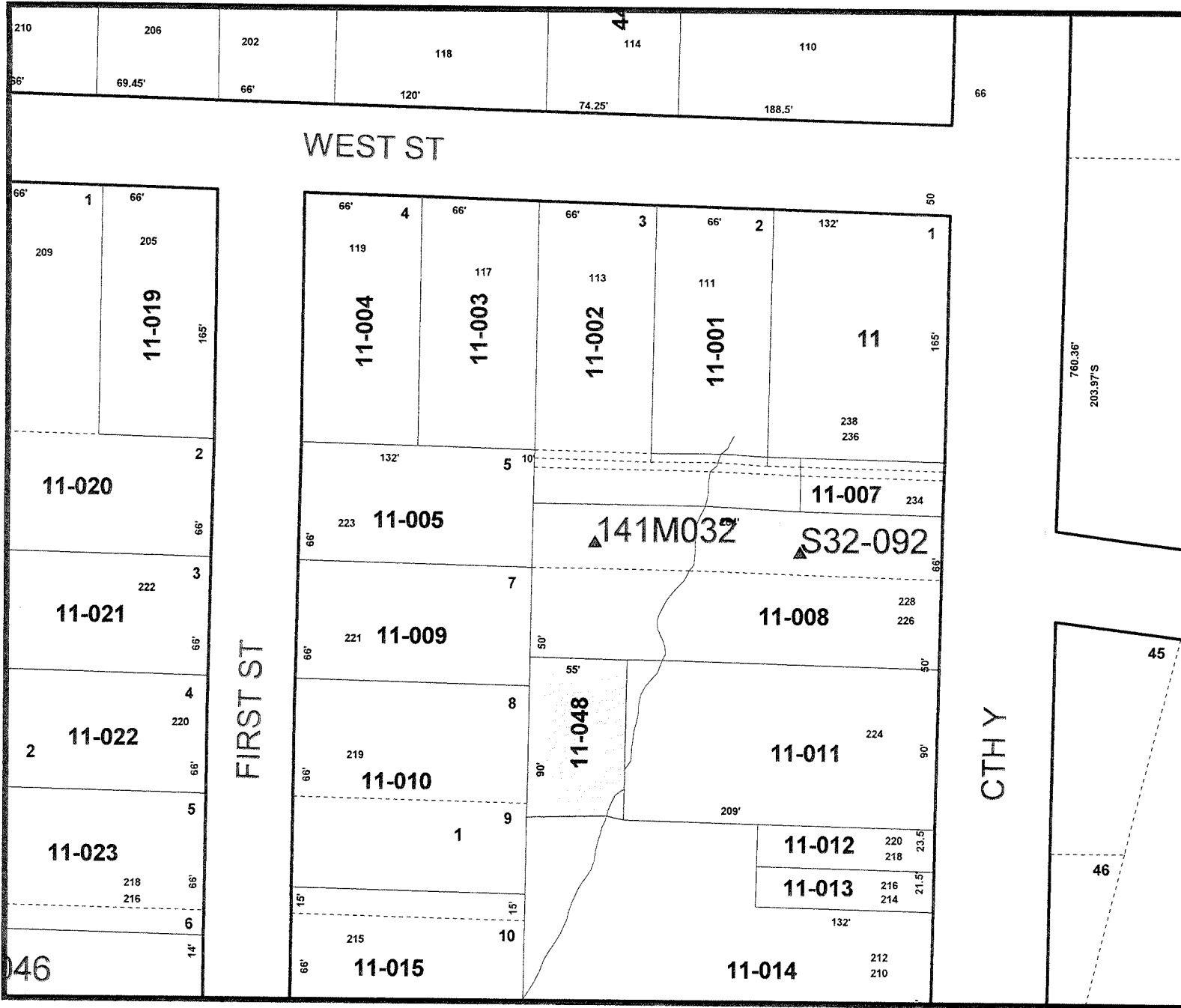
Map Printed on: January 22, 2013



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.

1518





Legend

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

141-0714-1311-048

200 400 Feet

Map Printed on: December 26, 2012



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.

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**JEFFERSON COUNTY - STATE OF WISCONSIN  
PROPERTY TAX BILL FOR 2012  
REAL ESTATE**

VIL OF JOHNSON CREEK  
JOAN DYKSTRA, TREASURER  
125 DEPOT ST  
PO BOX 238  
JOHNSON CREEK WI 53038-0238

WOJCIUK, STAN  
CO # 141-0159-01000  
PIN # 141-0714-1311-048  
BILL/PAGE NO. 324

**Important:** Be sure this description covers your property. Note that this description is for tax bill only and may not be a full legal description. See reverse side for important information.  
**Legal Description/Location of Property**

STAN WOJCIUK  
SHARON WOJCIUK

BEG 50FT S OF SE/C LOT 5,  
BLK 1, W L STIEHM'S SUB, E55  
FT, S90FT, W55FT, N90FT TO  
POB.  
0889591

**STAN WOJCIUK  
SHARON WOJCIUK  
1061 PERRY ST  
WATERTOWN WI 53098**

Please inform treasurer of address changes.

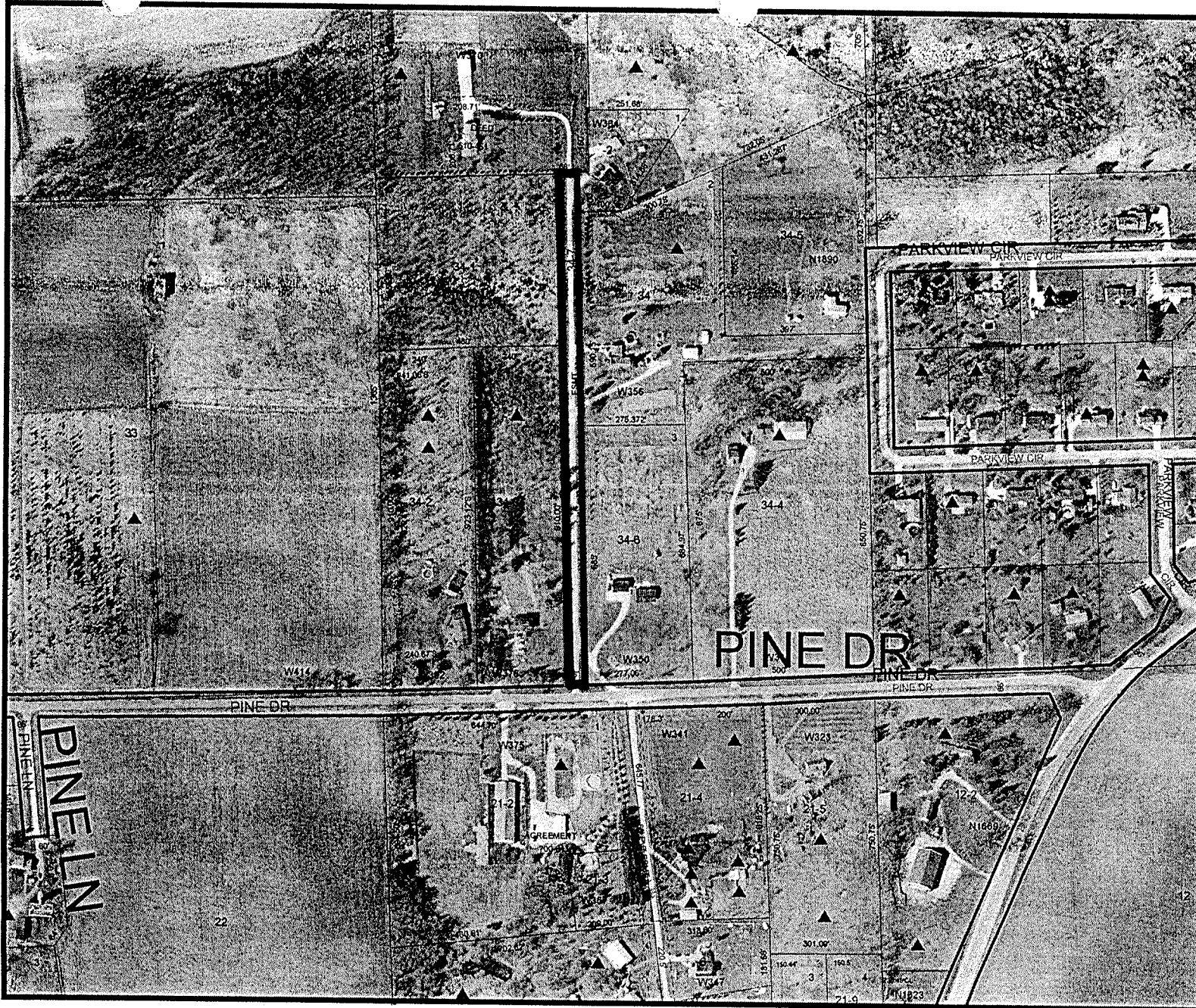
|   |  |  |   |  |                  |                   |       |   |  |                         |  |   |  |
|---|--|--|---|--|------------------|-------------------|-------|---|--|-------------------------|--|---|--|
| ASSESSED<br>VALUE LAND  | ASSESSED<br>VALUE IMPROVEMENTS                               | TOTAL<br>ASSESSED VALUE                                      | AVERAGE<br>ASSMT RATIO  | NET ASSESSED VALUE<br>RATE<br>(Does NOT reflect Credits) | NET PROPERTY TAX |                   |       |   |  |                         |  |   |  |
| 2,000   |  | 2,000  | 98.96%  | .021934108   | 43.87            |                   |       |   |  |                         |  |   |  |
| ESTIMATED FAIR MARKET<br>VALUE LAND   | ESTIMATED FAIR MARKET<br>VALUE IMPROVEMENTS                  | TOTAL ESTIMATED<br>FAIR MARKET VALUE                         | * A star in<br>this box<br>means<br>unpaid prior<br>year taxes. | School taxes also reduced<br>by school levy tax credit   |                  |                   |       |   |  |                         |  |   |  |
| 2,000   |  | 2,000  |   | 2.08   |                  |                   |       |   |  |                         |  |   |  |
| TAXING<br>JURISDICTION  | 2011<br>ESTIMATED STATE<br>AIDS ALLOCATED<br>TO TAX DISTRICT | 2012<br>ESTIMATED STATE<br>AIDS ALLOCATED<br>TO TAX DISTRICT | 2011<br>NET TAX   | 2012<br>NET TAX  | % TAX<br>CHANGE  |                   |       |   |  |                         |  |   |  |
| STATE OF WISCONSIN  |  |  | .35   | .34  | 4.1-             |                   |       |   |  |                         |  |   |  |
| JEFFERSON COUNTY  | 120,304  | 115,307  | 8.60  | 8.75   | 1.7              |                   |       |   |  |                         |  |   |  |
| VIL OF JOHNSON CRE  | 504,489  | 483,468  | 10.70   | 12.21  | 14.1             |                   |       |   |  |                         |  |   |  |
| JOHNSON CREEK SCH   | 2009,254   | 1987,266   | 18.59   | 18.90  | 1.6              |                   |       |   |  |                         |  |   |  |
| MATC  | 36,965   | 36,843   | 3.57  | 3.67   | 2.8              |                   |       |   |  |                         |  |   |  |
| <b>TOTALS</b>   | 2,671,012  | 2,622,884  | 41.83   | 43.87  | 4.9              |                   |       |   |  |                         |  |   |  |
| <b>FIRST DOLLAR CREDIT</b>  |  |  |   |  |                  |                   |       |   |  |                         |  |   |  |
| <b>LOTTERY &amp; GAMING CREDIT</b>  |  |  |   |  |                  |                   |       |   |  |                         |  |   |  |
| <b>NET TAX</b>  |  |  | 41.83   | 43.87  | 4.9              |                   |       |   |  |                         |  |   |  |
| <table border="1"> <tr> <td><b>TOTAL DUE:</b></td> <td align="right">43.87</td> </tr> <tr> <td>FOR FULL PAYMENT, PAY TO LOCAL<br/>TREASURER BY:</td> <td></td> </tr> <tr> <td><b>JANUARY 31, 2013</b></td> <td></td> </tr> <tr> <td colspan="2"><small>Warning: If not paid by due date, installment option is lost and total tax is delinquent subject to interest and if applicable penalty (See reverse)</small></td> </tr> </table> |  |  |   |  |                  | <b>TOTAL DUE:</b> | 43.87 | FOR FULL PAYMENT, PAY TO LOCAL<br>TREASURER BY: |  | <b>JANUARY 31, 2013</b> |  | <small>Warning: If not paid by due date, installment option is lost and total tax is delinquent subject to interest and if applicable penalty (See reverse)</small> |  |
| <b>TOTAL DUE:</b>   | 43.87  |  |   |  |                  |                   |       |   |  |                         |  |   |  |
| FOR FULL PAYMENT, PAY TO LOCAL<br>TREASURER BY:   |  |  |   |  |                  |                   |       |   |  |                         |  |   |  |
| <b>JANUARY 31, 2013</b>   |  |  |   |  |                  |                   |       |   |  |                         |  |   |  |
| <small>Warning: If not paid by due date, installment option is lost and total tax is delinquent subject to interest and if applicable penalty (See reverse)</small>   |  |  |   |  |                  |                   |       |   |  |                         |  |   |  |

|                                |       |                                |  |                                |       |
|--------------------------------|-------|--------------------------------|--|--------------------------------|-------|
| PAY 1ST INSTALLMENT OF:        | 43.87 | AND PAY 2ND INSTALLMENT OF:    |  | OR PAY FULL AMOUNT OF:         | 43.87 |
| PAY 1ST INSTALLMENT OF:        | 43.87 | AND PAY 2ND INSTALLMENT OF:    |  | OR PAY FULL AMOUNT OF:         | 43.87 |
| By JANUARY 31, 2013            |       | BY JULY 31,                    |  | BY JANUARY 31,                 |       |
| Amount Enclosed _____          |       | Amount Enclosed _____          |  | Amount Enclosed _____          |       |
| <b>TO LOCAL TREASURER</b>      |       | <b>TO COUNTY TREASURER</b>     |  | <b>TO LOCAL TREASURER</b>      |       |
| Make Check Payable To:         |       | Make Check Payable To:         |  | Make Check Payable To:         |       |
| VIL OF JOHNSON CREEK           |       | JOHN JENSEN                    |  | VIL OF JOHNSON CREEK           |       |
| JOAN DYKSTRA, TREASURER        |       | JEFFERSON COUNTY TREASURER     |  | JOAN DYKSTRA, TREASURER        |       |
| 125 DEPOT ST                   |       | 320 SOUTH MAIN STREET          |  | 125 DEPOT ST                   |       |
| PO BOX 238                     |       | JEFFERSON WI 53549-1799        |  | PO BOX 238                     |       |
| JOHNSON CREEK WI 53038-0238    |       |                                |  | JOHNSON CREEK WI 53038-0238    |       |
| <b>PIN # 141-0714-1311-048</b> |       | <b>PIN # 141-0714-1311-048</b> |  | <b>PIN # 141-0714-1311-048</b> |       |
| WOJCIUK, STAN                  |       | WOJCIUK, STAN                  |  | WOJCIUK, STAN                  |       |
| BILL/PAGE NO. 324              |       | BILL/PAGE NO. 324              |  | BILL/PAGE NO. 324              |       |

*Include This Stub With Your Payment*

*Include This Stub With Your Payment*

*Include This Stub With Your Payment*



Legend

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

024-0516-1234-007

2.0410 ACRES

land 7500 assessed  
9,900 EFMV

0 400 800 1200 1600 Feet

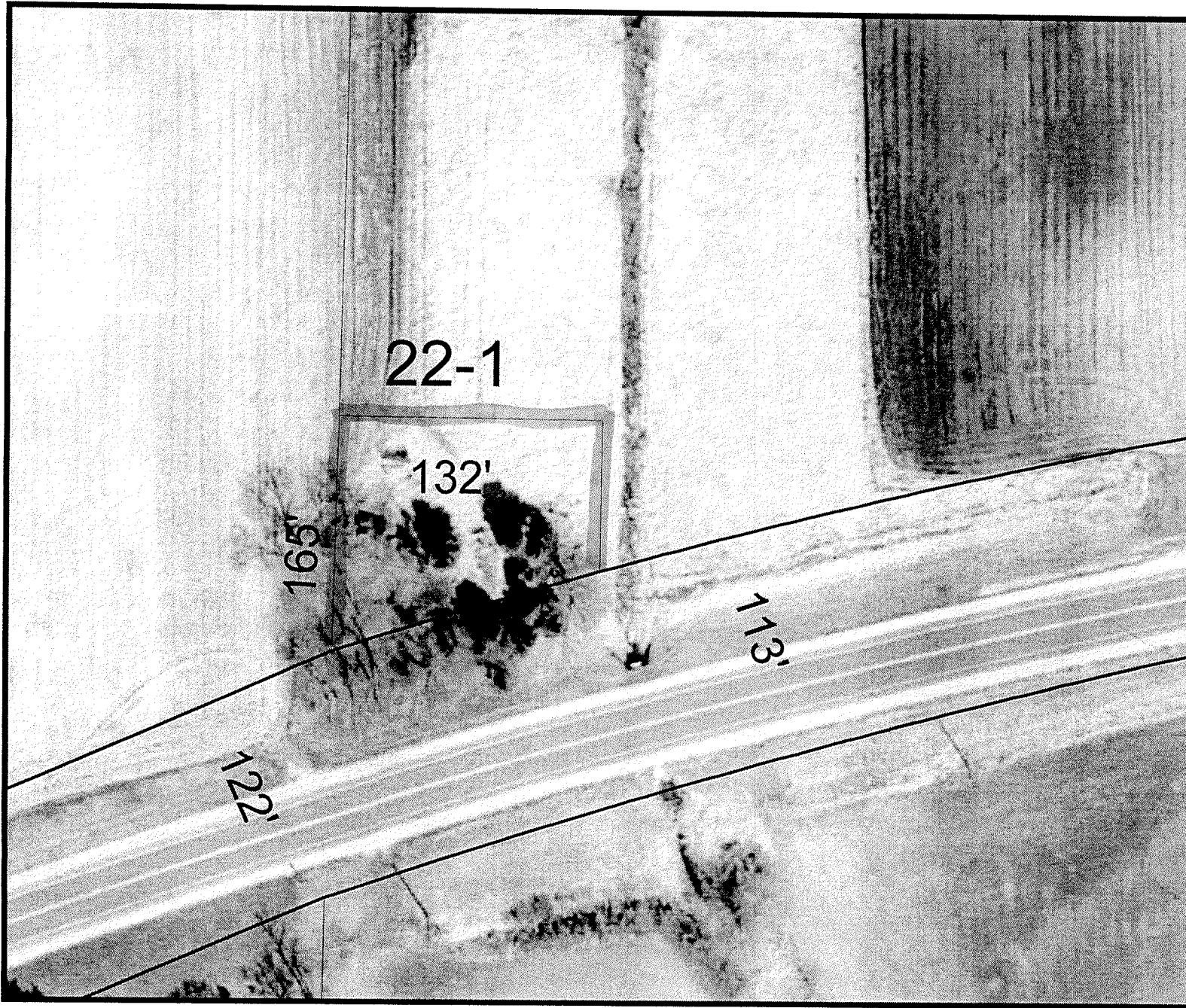
Map Printed on: March 17, 2004



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.

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Legend

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

PIN #008-0715-1322-001

0 100 200 Feet

Map Printed on: July 23, 2007



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.

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Jefferson County

LRS10801  
LRS108I

Land Records  
Look/See

5/30/13  
08:59:08  
JABS

PIN 008 0715 1322 001  
COMP 8 371  
Adr 1  
Own 1 JEFFERSON COUNTY

Town of FARMINGTON

Status: ACTIVE  
0000

B

Parcel Descriptions:

2 Description(s) on File

| Year | Acres | Front | Depth | Flood Line | Description   |
|------|-------|-------|-------|------------|---|
| 1996 | .500  |       |       |            | 1 BEG CEN OF RD ON W S/L, N165<br>2 FT, E132FT, S165FT, W ALG<br>3 CEN OF RD 132FT TO POB.    |
| 1995 | .500  |       |       |            | 1 BEG CEN OF RD ON W S/L, N 165<br>2 FT, E 132FT, S 165FT, W ALG<br>3 CEN OF RD 132FT TO POB. |

Jefferson County  
Dental Insurance Projections  
For the Year Ended December 31, 2013

| Category  | Month       | Retiree       |               |                                   | COBRA         |               |                                   | Employees                         |               |                |                              |                           | Total<br>Deficit<br>(Surplus) |                      |
|-----------|-------------|---------------|---------------|-----------------------------------|---------------|---------------|-----------------------------------|-----------------------------------|---------------|----------------|------------------------------|---------------------------|-------------------------------|----------------------|
|           |             | Revenue       | Claims        | Deficit<br>(Surplus)              | Revenue       | Claims        | Deficit<br>(Surplus)              | Board                             | Revenue       | Fees           | Claims                       | IBNR                      |                               | Deficit<br>(Surplus) |
| Actual    | January     | (1,127.08)    | 291.00        | (836.08)                          | (207.48)      | 0.00          | (207.48)                          | (118.80)                          | (43,455.38)   | 1,740.86       | 25,052.47                    | 0.00                      | (16,780.85)                   | (17,824.41)          |
|           | February    | (2,527.21)    | 1,730.00      | (797.21)                          | (337.84)      | 639.00        | 301.16                            | (199.80)                          | (76,456.01)   | 3,485.56       | 56,254.88                    | 0.00                      | (16,915.37)                   | (17,411.42)          |
|           | March       | (3,457.13)    | 2,445.20      | (1,011.93)                        | (444.94)      | 1,639.00      | 1,194.06                          | (406.80)                          | (111,766.97)  | 5,226.42       | 104,584.29                   | 0.00                      | (2,363.06)                    | (2,180.93)           |
|           | April       | (4,789.66)    | 3,519.60      | (1,270.06)                        | (566.12)      | 1,505.00      | 938.88                            | (487.80)                          | (150,058.61)  | 6,967.28       | 143,754.09                   | 0.00                      | 174.96                        | (156.22)             |
|           | May         |               |               | 0.00                              |               |               | 0.00                              |                                   |               |                |                              |                           | 0.00                          | 0.00                 |
|           | June        |               |               | 0.00                              |               |               | 0.00                              |                                   |               |                |                              |                           | 0.00                          | 0.00                 |
|           | July        |               |               | 0.00                              |               |               | 0.00                              |                                   |               |                |                              |                           | 0.00                          | 0.00                 |
|           | August      |               |               | 0.00                              |               |               | 0.00                              |                                   |               |                |                              |                           | 0.00                          | 0.00                 |
|           | September   |               |               | 0.00                              |               |               | 0.00                              |                                   |               |                |                              |                           | 0.00                          | 0.00                 |
|           | October     |               |               | 0.00                              |               |               | 0.00                              |                                   |               |                |                              |                           | 0.00                          | 0.00                 |
|           | November    |               |               | 0.00                              |               |               | 0.00                              |                                   |               |                |                              |                           | 0.00                          | 0.00                 |
|           | December    |               |               | 0.00                              |               |               | 0.00                              |                                   |               |                |                              |                           | 0.00                          | 0.00                 |
| Projected | 1 January   | (13,524.96)   | 3,492.00      | (10,032.96)                       | (2,489.76)    | 0.00          | (2,489.76)                        | (1,425.60)                        | (521,464.56)  | 20,890.32      | 300,629.64                   | 0.00                      | (201,370.20)                  | (213,892.92)         |
|           | 2 February  | (15,163.26)   | 10,380.00     | (4,783.26)                        | (2,027.04)    | 3,834.00      | 1,806.96                          | (1,198.80)                        | (458,736.06)  | 20,913.36      | 337,529.28                   | 0.00                      | (101,492.22)                  | (104,468.52)         |
|           | 3 March     | (13,828.52)   | 9,780.80      | (4,047.72)                        | (1,779.76)    | 6,556.00      | 4,776.24                          | (1,627.20)                        | (447,067.88)  | 20,905.68      | 418,337.16                   | 0.00                      | (9,452.24)                    | (8,723.72)           |
|           | 4 April     | (14,368.98)   | 10,558.80     | (3,810.18)                        | (1,696.36)    | 4,515.00      | 2,816.64                          | (1,463.40)                        | (450,175.83)  | 20,901.84      | 431,262.27                   | 0.00                      | 524.88                        | (468.66)             |
|           | 5 May       | 0.00          | 0.00          | 0.00                              | 0.00          | 0.00          | 0.00                              | 0.00                              | 0.00          | 0.00           | 0.00                         | 0.00                      | 0.00                          | 0.00                 |
|           | 6 June      | 0.00          | 0.00          | 0.00                              | 0.00          | 0.00          | 0.00                              | 0.00                              | 0.00          | 0.00           | 0.00                         | 0.00                      | 0.00                          | 0.00                 |
|           | 7 July      | 0.00          | 0.00          | 0.00                              | 0.00          | 0.00          | 0.00                              | 0.00                              | 0.00          | 0.00           | 0.00                         | 0.00                      | 0.00                          | 0.00                 |
|           | 8 August    | 0.00          | 0.00          | 0.00                              | 0.00          | 0.00          | 0.00                              | 0.00                              | 0.00          | 0.00           | 0.00                         | 0.00                      | 0.00                          | 0.00                 |
|           | 9 September | 0.00          | 0.00          | 0.00                              | 0.00          | 0.00          | 0.00                              | 0.00                              | 0.00          | 0.00           | 0.00                         | 0.00                      | 0.00                          | 0.00                 |
|           | 10 October  | 0.00          | 0.00          | 0.00                              | 0.00          | 0.00          | 0.00                              | 0.00                              | 0.00          | 0.00           | 0.00                         | 0.00                      | 0.00                          | 0.00                 |
|           | 11 November | 0.00          | 0.00          | 0.00                              | 0.00          | 0.00          | 0.00                              | 0.00                              | 0.00          | 0.00           | 0.00                         | 0.00                      | 0.00                          | 0.00                 |
|           | 12 December | 0.00          | 0.00          | 0.00                              | 0.00          | 0.00          | 0.00                              | 0.00                              | 0.00          | 0.00           | 0.00                         | 0.00                      | 0.00                          | 0.00                 |
|           |             | Retiree       |               |                                   | COBRA         |               |                                   | Total Retiree/COBRA               |               | Total Employee |                              |                           | Total                         |                      |
|           |             | Rates<br>2012 | Rates<br>2013 | Projected<br>Deficit<br>(Surplus) | Rates<br>2012 | Rates<br>2013 | Projected<br>Deficit<br>(Surplus) | Projected<br>Deficit<br>(Surplus) | Rates<br>2012 | Rates<br>2013  | Projected<br>Surplus<br>2013 | Actual<br>Surplus<br>2013 |                               |                      |
| Single    |             | 42.00         | 37.80         | (0.36)                            | 42.00         | 37.80         | 0.62                              | (0.07)                            | Single        |                | 42.00                        | 37.80                     | (0.00)                        | (0.00)               |
| Family    |             | 90.00         | 81.00         |                                   | 90.00         | 81.00         |                                   |                                   | Family        |                | 90.00                        | 81.00                     |                               |                      |

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Jefferson County  
Contingency Fund  
For the Year Ended December 31, 2013

| Ledger Date                   | Description                  | General<br>(599900) | Other<br>(599908) | Vested Benefits<br>(599909) | Authority                 | Publish Date |
|-------------------------------|------------------------------|---------------------|-------------------|-----------------------------|---------------------------|--------------|
| 1-Jan-13                      | Tax Levy                     | 400,000.00          | 250,000.00        | 265,000.00                  |                           |              |
| 11-Apr-13                     | Cyber Insurance Coverage     | (9,584.00)          |                   |                             | Finance Committee 4/11/13 | 19-Apr-13    |
| 11-Apr-13                     | Auto Lift-Sheriff Department | (15,390.00)         |                   |                             | Finance Committee 4/11/13 | 19-Apr-13    |
| 18-Apr-13                     | Emergency Flood Supplies     | (8,000.00)          |                   |                             | Finance Committee 4/18/13 | 24-Apr-13    |
| 9-May-13                      | Signs on STH for Fair Park   | (19,500.00)         |                   |                             | Finance Committee 5/9/13  | 13-May-13    |
| 9-May-13                      | ICC Business Unit Replace    | (401.00)            |                   |                             | Finance Committee 5/9/13  | 13-May-13    |
| 9-May-13                      | Step Increase-New Steps      |                     | (147,710.00)      |                             | Finance Committee 5/9/13  | 13-May-13    |
| <b>Total amount available</b> |                              | <b>347,125.00</b>   | <b>102,290.00</b> | <b>265,000.00</b>           |                           |              |
| Net                           |                              | 347,125.00          | 102,290.00        | 265,000.00                  |                           |              |



Security Assessment

This will assist us with the following:

1. Assist in meeting HIPAA Hitech Omnibus rules that took effect this spring. Final Rule is to be implemented by Sept 23, 2013.
2. Shore up any loose ends from our security incident earlier this year
3. Provide insight to any problems that our staff is unaware of
4. Provide an update to our roadmap from 2008 HIPAA Security Review
5. Assist us in meeting CJIS requirements

This will review our:

External Penetration Test

Internal Penetration Test

Wireless Network Assessment

Limited Scope Application assessment-GIS, Imaging, and

|                     |    |        |           |
|---------------------|----|--------|-----------|
| Experis Financial   | \$ | 31,500 |           |
| Madison             |    |        |           |
| Travel              |    | \$0    |           |
| Total               |    |        | \$ 31,500 |
| 403BLabs            | \$ | 44,000 |           |
| Brookfield, WI      |    |        |           |
| Travel              | \$ | 4,500  |           |
| Total               |    |        | \$ 48,500 |
| Neohapsis           | \$ | 39,750 |           |
| Chicago, IL         |    |        |           |
| Travel              |    | 2400   |           |
| Total               |    |        | \$ 42,150 |
| Funding 8501.531307 |    |        | \$ 31,380 |
| Will be using       |    |        | \$ 7,256  |
| Savings             |    |        | \$ 24,124 |
| Total price         |    |        | \$ 31,500 |
| MIS funds           |    |        | \$ 24,124 |
| Funding needed      |    |        | \$ 7,376  |

2011 Machinery Operations  
Profit/Loss Summary by County

| Rank | County      | Profit/Loss |
|------|-------------|-------------|
| 1    | Jefferson   | \$376,013   |
| 2    | Outagamie   | \$267,928   |
| 3    | St. Croix   | \$252,195   |
| 4    | Ozaukee     | \$234,618   |
| 5    | Waukesha    | \$233,279   |
| 6    | La Crosse   | \$211,744   |
| 7    | Waushara    | \$173,811   |
| 8    | Sauk        | \$172,105   |
| 9    | Shawano     | \$168,649   |
| 10   | Green       | \$148,734   |
| 11   | Grant       | \$140,424   |
| 12   | Clark       | \$133,398   |
| 13   | Fond du Lac | \$125,914   |
| 14   | Wood        | \$113,972   |
| 15   | Waupaca     | \$113,746   |
| 16   | Vernon      | \$111,505   |
| 17   | Dunn        | \$100,586   |
| 18   | Iowa        | \$91,375    |
| 19   | Iron        | \$87,972    |
| 20   | Racine      | \$87,745    |
| 21   | Oneida      | \$77,171    |
| 22   | Buffalo     | \$76,042    |
| 23   | Dane        | \$75,773    |
| 24   | Forest      | \$70,177    |
| 25   | Richland    | \$66,427    |
| 26   | Door        | \$65,132    |
| 27   | Monroe      | \$60,200    |
| 28   | Langlade    | \$57,997    |
| 29   | Jackson     | \$56,521    |
| 30   | Rusk        | \$53,586    |
| 31   | Lincoln     | \$51,316    |
| 32   | Bayfield    | \$31,743    |
| 33   | Taylor      | \$28,658    |
| 34   | Green Lake  | \$28,604    |
| 35   | Sawyer      | \$25,783    |
| 36   | Florence    | \$3,486     |
| 37   | Burnett     | (\$1,959)   |
| 38   | Lafayette   | (\$21,788)  |
| 39   | Douglas     | (\$25,640)  |
| 40   | Pepin       | (\$30,900)  |
| 41   | Sheboygan   | (\$33,496)  |
| 42   | Marquette   | (\$61,619)  |
| 43   | Crawford    | (\$76,123)  |
| 44   | Menomonee   | (\$85,232)  |
| 45   | Ashland     | (\$94,639)  |
| 46   | Marquette   | (\$108,460) |
| 47   | Juneau      | (\$111,727) |
| 48   | Adams       | (\$119,668) |
| 49   | Pierce      | (\$133,483) |
| 50   | Trempeleau  | (\$133,851) |
| 51   | Eau Claire  | (\$139,381) |
| 52   | Barron      | (\$139,909) |
| 53   | Washburn    | (\$141,381) |
| 54   | Kewaunee    | (\$143,615) |
| 55   | Calumet     | (\$148,395) |
| 56   | Polk        | (\$154,270) |
| 57   | Winnebago   | (\$160,724) |
| 58   | Chippewa    | (\$182,675) |
| 59   | Washington  | (\$205,720) |
| 60   | Walworth    | (\$228,914) |
| 61   | Dodge       | (\$232,818) |
| 62   | Vilas       | (\$256,017) |
| 63   | Oconto      | (\$293,465) |
| 64   | Kenosha     | (\$293,881) |
| 65   | Marathon    | (\$329,604) |
| 66   | Manitowoc   | (\$382,665) |
| 67   | Brown       | (\$451,972) |
| 68   | Price       | (\$545,995) |
| 69   | Columbia    | (\$591,396) |
| 70   | Portage     | (\$600,335) |
| 71   | Rock        | (\$973,782) |

| Rank | County      | Equipment % Gain/Loss |
|------|-------------|-----------------------|
| 1    | Jefferson   | 17.97                 |
| 2    | Iron        | 16.38                 |
| 3    | Waushara    | 15.60                 |
| 4    | Ozaukee     | 15.36                 |
| 5    | Clark       | 11.98                 |
| 6    | Green       | 9.69                  |
| 7    | Forest      | 9.51                  |
| 8    | La Crosse   | 9.31                  |
| 9    | Grant       | 8.13                  |
| 10   | Sauk        | 7.98                  |
| 11   | Vernon      | 7.95                  |
| 12   | Shawano     | 7.85                  |
| 13   | Wood        | 7.72                  |
| 14   | Outagamie   | 7.66                  |
| 15   | St. Croix   | 7.45                  |
| 16   | Waukesha    | 7.30                  |
| 17   | Buffalo     | 6.32                  |
| 18   | Oneida      | 6.22                  |
| 19   | Richland    | 5.88                  |
| 20   | Rusk        | 5.76                  |
| 21   | Fond du Lac | 5.45                  |
| 22   | Iowa        | 5.32                  |
| 23   | Racine      | 4.78                  |
| 24   | Langlade    | 4.64                  |
| 25   | Jackson     | 4.01                  |
| 26   | Dunn        | 3.82                  |
| 27   | Waupaca     | 3.72                  |
| 28   | Lincoln     | 3.42                  |
| 29   | Green Lake  | 3.27                  |
| 30   | Bayfield    | 3.11                  |
| 31   | Door        | 3.07                  |
| 32   | Monroe      | 2.99                  |
| 33   | Taylor      | 2.39                  |
| 34   | Sawyer      | 2.32                  |
| 35   | Dane        | 2.02                  |
| 36   | Florence    | 0.76                  |
| 37   | Burnett     | (0.22)                |
| 38   | Sheboygan   | (0.94)                |
| 39   | Douglas     | (1.37)                |
| 40   | Lafayette   | (1.88)                |
| 41   | Pepin       | (3.45)                |
| 42   | Eau Claire  | (5.05)                |
| 43   | Crawford    | (5.12)                |
| 44   | Chippewa    | (5.73)                |
| 45   | Pierce      | (5.91)                |
| 46   | Marquette   | (6.03)                |
| 47   | Winnebago   | (6.21)                |
| 48   | Barron      | (6.74)                |
| 49   | Dodge       | (6.93)                |
| 50   | Marquette   | (7.10)                |
| 51   | Trempeleau  | (7.63)                |
| 52   | Kewaunee    | (8.01)                |
| 53   | Juneau      | (8.05)                |
| 54   | Adams       | (9.16)                |
| 55   | Washburn    | (9.20)                |
| 56   | Marathon    | (9.46)                |
| 57   | Polk        | (9.85)                |
| 58   | Kenosha     | (11.51)               |
| 59   | Washington  | (11.52)               |
| 60   | Brown       | (11.82)               |
| 61   | Ashland     | (12.31)               |
| 62   | Oconto      | (13.15)               |
| 63   | Walworth    | (13.62)               |
| 64   | Calumet     | (14.45)               |
| 65   | Columbia    | (15.41)               |
| 66   | Vilas       | (19.52)               |
| 67   | Menomonee   | (21.82)               |
| 68   | Manitowoc   | (22.82)               |
| 69   | Portage     | (25.84)               |
| 70   | Rock        | (28.87)               |
| 71   | Price       | (35.92)               |

# Jefferson County Highway Department

June 10, 2013

## Vehicle Use Report

### Highway Department Truck/Vehicle Data

#### Personal Vehicle - Mileage Rates (Charges)

The Highway Department typically utilizes its vehicle fleet for transportation and employees only charge for their own vehicle use in rare circumstances. In most years the Highway Department reimbursements for personal vehicle use is less than \$400.

#### Highway Vehicle Fleets

##### Plow Trucks (31) Single/Tri-axle trucks

Use – Assigned to drivers for both the winter and construction season

Storage – County Shop, only brought home if approved by a supervisor based on an emergency situation (Large snow storm with major drifting, rare instances)

##### Specialty Trucks (12) Trucks – Sign, Hi-Lift, Auger, etc.

Use – Variety of maintenance and construction work

Storage – County Shop

##### Small Trucks (19)

Use – Transporting crews and individual to projects and various work

Storage – County Shop, Home [See info below]

##### Assigned Small Trucks (5)

Vehicles are assigned to supervisors and managers for on-road use for managing highway maintenance and construction work and responding to on-call and emergency situations

Storage - Home {(All are expected to travel directly to sites as needed, and to have proper safety equipment and other maintenance equipment as needed - Flashlights, measuring equipment, safety vests, etc.)}

#### Assigned Trucks

#### Approximate Total Miles Used Per Year

|                             |             |
|-----------------------------|-------------|
| Hwy Commissioner            | 23,000mi/yr |
| Operations Manager          | 14,000mi/yr |
| Patrol Superintendent       | 26,000mi/yr |
| Construction Superintendent | 19,000mi/yr |
| Operations Superintendent   | 16,000mi/yr |

Assigned Small Trucks (Daily or Longer Terms) (14) Crew Cabs and pick-ups are assigned either on a daily basis or longer-term based on the needs. As of right now, crew-cabs are assigned to the Working Foreman, and a few of the other pick-ups are assigned to individuals on seasonal crews. All others are assigned out on a daily basis for work projects. Employees are responsible to report to the facility and to utilize a fleet vehicle if called in for operational needs. Storage - County Shop

\*\*All trucks are monitored on a regular basis, both cost reports and mileage reports are run and every truck is evaluated to see if fleet changes are needed. See the attached Equipment Operations Report that highlights the overall improvements of the Jefferson County Highway fleet.

May 28, 2013

## **Jefferson County Highway Department Equipment Operations Review**

In 2006/07 the Highway Commissioner created two reports reviewing the status of the Highway Department equipment inventory and the equipment operation results. The reports highlighted historical information regarding the equipment inventory and operations, discussed the current equipment issues, and highlighted changes going forward to improve Highway Department equipment operations. A summary of the report highlights included updated information is listed below:

### **Highlights**

#### ***2006/7 Report Findings***

- Equipment Purchase Backlog = \$9,300,000
- Total 5-Year Purchase Needs = \$11,500,000
- Annual Purchase Needs based on Backlog = \$2,400,000
- Highway Department Annual Equipment Funds Generated per year = \$500,000
- Highway Department was operating as one of the bottom 10 counties in the state in Equipment Operations

#### ***Options to Fix Major Equipment Backlog/Funding Issues***

- Request supplemental funding to reduce purchase backlog (*Not Recommended*)

**OR**

- Highway Department could increase the performance of the Equipment Operations Fund to create more purchase dollars for upgrading the fleet
- Highway Department could increase the efficiency of the acquisition and disposition of equipment
- Highway Department could isolate all equipment operations funds from all other accounts so generated purchase dollars could not be used for other purposes

#### ***2012 Update - Equipment Operations***

- Highway Department has eliminated the \$9,300,000 equipment purchase backlog
- Highway Department in the last five years is creating over \$1,000,000 in purchase funds per year
- Highway Department has operated as one of the top counties in the state over the last several years
- Highway Department was the top ranked county in the state in equipment operations efficiency in 2012

### **Summary**

The highlights above show how the Highway Department has drastically improved the efficiency and productivity of the equipment operations, eliminating a very large equipment backlog, and becoming one of the most efficiently managed county highway departments in the state.

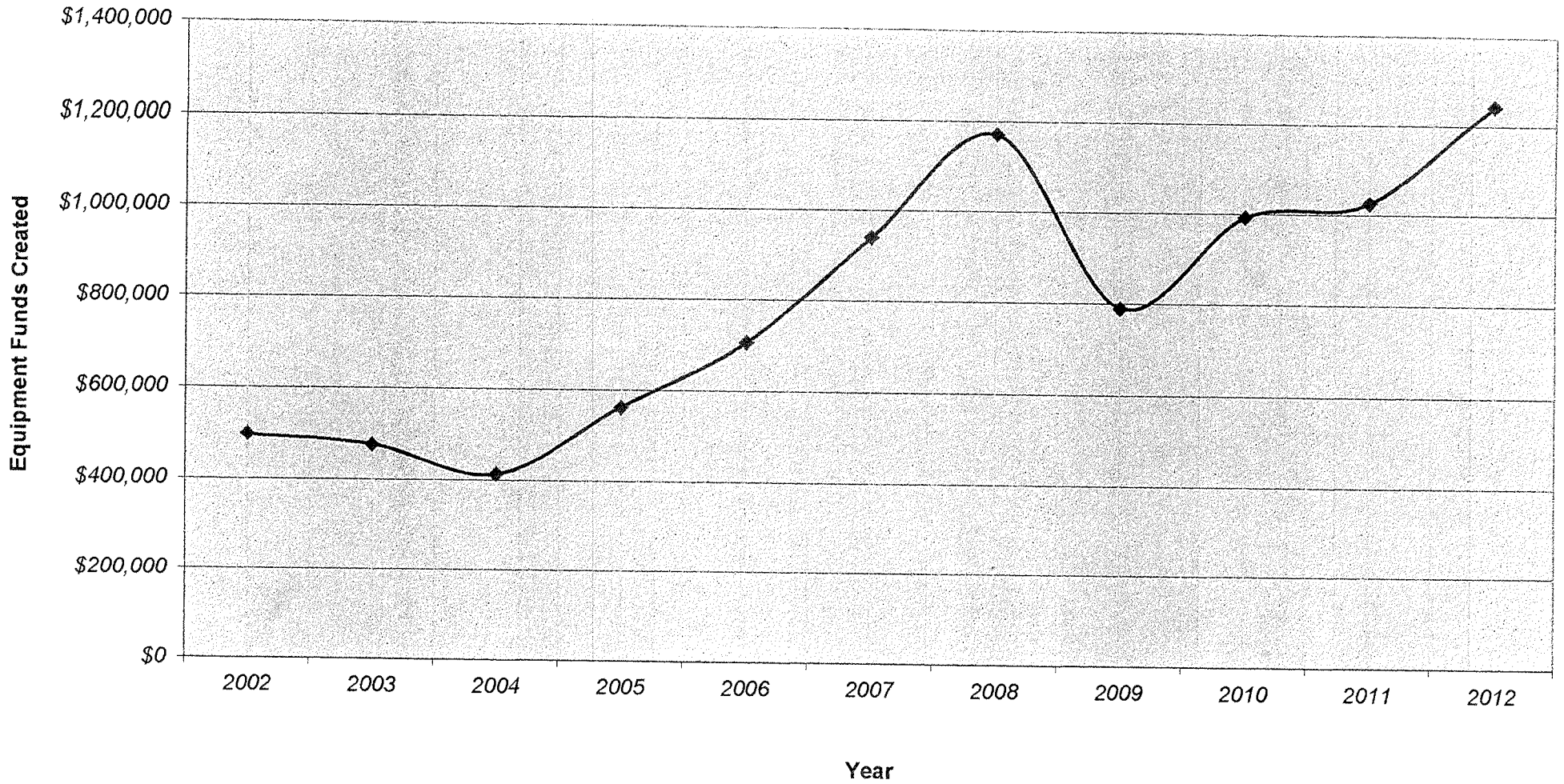
The following three pages include charts and a graph to display the improvements in equipment operations in the Highway Department. Attachment 1 is a chart displaying the equipment purchase funds created from 2002 to 2012. Attachment 2 is a table summarizing the major increase in equipment funds created within the department from 2002 to 2012. Attachment 3 is a chart of data taken from the WisDOT information summarizing the 2012 equipment operations statewide results.

Respectfully submitted,



William T. Kern, PE  
Highway Commissioner

# JEFFERSON COUNTY HIGHWAY DEPARTMENT EQUIPMENT OPERATIONS 2002 TO 2012



# JEFFERSON COUNTY HIGHWAY DEPARTMENT

## Equipment Operations Summary (2002 - 2012)

| Year         | Equipment Profit   | Purchase Value Created |
|--------------|--------------------|------------------------|
| 2002         | (\$69,000)         | \$498,000              |
| 2003         | (\$170,000)        | \$477,000              |
| 2004         | (\$195,000)        | \$413,000              |
| 2005         | (\$131,000)        | \$563,000              |
| <b>Total</b> | <b>(\$565,000)</b> | <b>\$1,951,000</b>     |

**4 Years [2002-2005]**  
Average Purchase Value created in Equipment Fund = \$487,000

Total Purchase Value = \$1,951,000

| Year         | Equipment Profit   | Purchase Value Created |
|--------------|--------------------|------------------------|
| 2006         | \$61,000           | \$706,000              |
| 2007         | \$511,000          | \$940,000              |
| 2008         | \$643,000          | \$1,170,000            |
| 2009         | \$287,000          | \$790,000              |
| 2010         | \$385,000          | \$993,000              |
| 2011         | \$376,000          | \$1,026,000            |
| 2012         | \$450,000          | \$1,245,000            |
| <b>Total</b> | <b>\$2,713,000</b> | <b>\$6,870,000</b>     |

**7 Years [2006-2012]**  
Average Purchase Value created in Equipment Fund = \$982,000

Total Purchase Value = \$6,870,000

**Comparison (3 yr period)**

| <u>Year (3)</u> | <u>Purchase Value Created</u> |
|-----------------|-------------------------------|
| 2002-2004       | \$1,388,000                   |
| 2010-2012       | \$3,264,000                   |

**Notes:**

- Machinery rental rates are established annually by a state-wide committee of WisDOT staff and county highway commissioners.
- Rates are established based on the previous five years of equipment data along with future projections on equipment costs.
- Counties that operate more efficiently will create more purchase value through depreciation and operations.

# JEFFERSON COUNTY 2012 AUDIT RESULTS

Presented the Finance Committee  
June 13, 2013

## Governmental Funds

|                                 | Major Funds   |                | Nonmajor Funds |              | Total         |
|---------------------------------|---------------|----------------|----------------|--------------|---------------|
|                                 | General       | Human Services | Health         | Debt Service |               |
| Revenues and transfers          | \$ 29,384,947 | \$ 18,041,839  | \$ 2,882,196   | \$ 109,744   | \$ 51,118,726 |
| Expenditures and transfers      | (29,538,470)  | (18,732,136)   | (2,448,222)    | (109,744)    | (50,828,572)  |
| Change in fund balance          | (153,523)     | 209,703        | 233,974        | -            | 290,154       |
| Fund balance, beginning of year | 31,487,874    | 380,444        | 556,213        | -            | 32,433,531    |
| Fund balance, end of year       | \$ 31,334,351 | \$ 590,147     | \$ 790,187     | \$ -         | \$ 32,723,685 |

## COMPREHENSIVE ANNUAL FINANCIAL REPORT

- Transmittal letter
- Auditor's report
- Management discussion and analysis
- Financial statements and footnotes
- Supplementary information
- Statistical information

## Governmental Funds

|              | General       | Human Services | Health     | Debt Service | Total         |
|--------------|---------------|----------------|------------|--------------|---------------|
| Fund balance |               |                |            |              |               |
| Nonspendable | \$ 5,533,132  | \$ 157,084     | \$ 18,586  | \$ -         | \$ 5,708,802  |
| Restricted   | 1,203,894     | 28,957         | 690,941    | -            | 1,929,792     |
| Committed    | 4,514,800     | 413,106        | -          | -            | 4,927,906     |
| Assigned     | 2,765,043     | -              | 74,860     | -            | 2,839,703     |
| Unassigned   | 17,317,482    | -              | -          | -            | 17,317,482    |
| Total        | \$ 31,334,351 | \$ 590,147     | \$ 790,187 | \$ -         | \$ 32,723,685 |

## GOVERNMENT-WIDE (GASB 34) NET POSITION

|  |                       |
|--|-----------------------|
| Fund balance - governmental funds              | \$ 32,723,085         |
| Capital assets                                 | 84,012,709            |
| Deferred revenues                              | 2,990,850             |
| Long-term obligations                          | <u>(3,867,111)</u>    |
| Net position - governmental activities         | <u>\$ 115,860,133</u> |
|  |                       |
| Change in fund balance                         | \$ 290,154            |
| Capital assets - capital outlay / depreciation | 3,383,046             |
| Deferred revenues                              | (348,229)             |
| Long-term obligations                          | <u>75,887</u>         |
| Change in net position                         | <u>\$ 3,383,760</u>   |

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## Disclosures

- Accounting Policies
- Deposits and Investments
- Capital Assets
- Long-term Obligations
- Fund Equity
- Risk Management

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## ENTERPRISE FUNDS

|                                 | <u>Highway</u>       |
|---------------------------------|----------------------|
| Revenues and transfers          | \$ 11,625,811        |
| Expenses and transfers          | <u>(10,568,608)</u>  |
| Change in net position          | 1,057,203            |
| Net Position, beginning of year | <u>12,456,092</u>    |
| Net Position, end of year       | <u>\$ 13,513,295</u> |

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## AUDITOR COMMUNICATIONS

- Auditor Communication Letter
  - Auditor's responsibility under generally accepted audit standards
  - Qualitative aspects of accounting policies and disclosures
  - Audit Adjustments
  - Management Representations
  - Other matters

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## CLOSING

- Records maintained in good order
- Full cooperation received from County staff during audit process

Questions?