

Agenda
*REVISED 09-16-2013
Jefferson County
Finance Committee
Jefferson County Courthouse
320 S. Main Street
Room 112
Jefferson, WI 53549

Date: Wednesday, September 18, 2013

Time: 8:30 a.m.

Committee members:	Braughler, James B.	Mode, Jim (Vice-Chair)
	Hanneman, Jennifer (Secretary)	Molinaro, John
	Jones, Richard C. (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. Communications
7. *Review and possible approval to send resolution to the County Board to extend the administrative services contract for dental insurance program through 12/31/2016.
8. *Review and possible approval of out-of-state travel for Fair Park employee
9. Review budget hearing schedule and possible budget updates
10. Department 2014 Budget Hearings
 - a. Organization
 - b. Outstanding Department Budgets
 - c. General Revenue
 - d. Debt Service
 - e. Capital Projects
 - f. Fund Balance Policy
 - g. Set Tax Levy
11. Set future meeting schedule, next meeting date, and possible agenda items.
12. Adjourn.

Next scheduled meetings:

Thursday, October 10, 2013 Regular Meeting
Thursday, November 14, 2013 Regular Meeting
Thursday, December 12, 2013 Regular Meeting
Thursday, January 9, 2014 Regular Meeting
Thursday, February 13, 2014 Regular Meeting

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

The Board may discuss and/or take action on any item specifically listed on the agenda

Individuals requiring special accommodations for attendance at the meeting should contact the County Administrator 24 hours prior to the meeting at 920-674-7101 so appropriate arrangements can be made.

RESOLUTION NO. 2013-___

Extend administrative services contract for dental insurance program

WHEREAS, Jefferson County has self-funded employee dental benefits since the 1980's using a third party administrator, and

WHEREAS, Resolution No. 2008-30 adopted June 10, 2008, awarded the dental insurance administrative contract to Delta Dental, after the program was reviewed and proposals had been received from five different administrators, and

WHEREAS, the County may extend the contract through December 31, 2016, at the 2008 rate of \$3.86 per employee per month, and

WHEREAS, the Finance Committee recommends approval of the extension of the Delta Dental administrative contract through December 31, 2016,

NOW, THEREFORE, BE IT RESOLVED that the County Clerk is authorized to execute a contract for Delta Dental's administrative services at the rate of \$3.86 per employee per month through December 31, 2016.

Fiscal Note: The County has 455 employees currently enrolled in dental coverage which generates an annual administrative cost of about \$21,000 for the dental insurance program.

AYES _____

NOES _____

ABSTAIN _____

ABSENT _____

Requested by
Finance Committee

10-08-13

Brian Lamers: 09-13-13

2014
RECOMMENDED BUDGET
CLERK OF COURTS

This department functions under the direction of the Clerk of Circuit Courts, who is an elected official.

Jefferson County is served by four elected Circuit Court Judges; two full Circuit Court Commissioners- assigned 1.5 FTE to Family Court and .5 to other Circuit Court duties; and an elected Clerk of Court who is also appointed as the Register in Probate and Juvenile Clerk. The Circuit Court Judges and their court reporters are funded by the State. All other positions that assist the Courts are funded by county dollars, but for the portion returned in State Aid.

PROGRAM DESCRIPTION – CLERK OF COURTS

The Circuit Court Judges are elected to 6 year terms. The Clerk of Circuit Court is elected to a four year term. The Register in Probate/Juvenile Clerk and Circuit Court Commissioner positions are appointments made by the Circuit Court Judges. This budget encompasses the budgetary needs of the judicial offices, the Clerk of Court's/Probate and Juveniles and also the office the Family Court Commissioner. Authorization for the Clerk of Court's office is listed under Wis. Stats. Sec. 59.40 and Supreme Court Rule Chapter 72. These require that the Clerk of Circuit Court maintain records of all documents filed with the courts, keep a record of court proceedings and collect various fees, fines and forfeitures ordered by the court or specified by statute. The Clerk of Circuit Court also must establish and promote procedures for reasonable access to court records as well as maintain the confidentiality of records as set forth by statute and court order.

The Clerk of Circuit Court, assisted by deputies, keeps the records and performs the duties for all civil, criminal, traffic, family and small claims matters in Circuit Court. Judgments, liens, and tax warrants are also filed in this office. The Clerk is also responsible for the administration of juries. All fines and forfeitures are paid through the Clerk's office.

Section 767.045 of the Wisconsin Statutes provides that in any action affecting the marriage when the court has reason for special concern as to the welfare of the minor children, and in all actions where the custody is contested, that the court shall appoint a guardian ad litem to represent such children as to custody, support and visitation. The Wisconsin State Statutes also provide that indigent counsel must be ordered for persons charged with certain crimes and/or involved in certain types of actions and deemed indigent. At present, the State Public Defender provides some of these services, but their services are limited. There is a need for counsel and guardian ad litem fees to provide services when the Public Defender is unable to do so due to case overload, or those sections not qualified by Sec. 977.08 that are not reimbursable. These funds are paid from the Court's budget.

PROGRAM DESCRIPTION – FAMILY COURT COMMISSIONER

The Office of the Family Court Commissioner (FCC) is a four position sub-unit of the Clerk of Courts Office. One full-time Family Court Commissioner is assigned primarily to family court matters, and has policy, administrative, and personnel responsibilities as department head and director of Family Court Services (mediation and custody study services). An additional Court Commissioner is also assigned to Family Court, as well as other duties. Family Court Services (FCS) is part of the FCC department. It consists of two professional staff, providing child custody mediations and evaluative custody studies.

Family Court Commissioners (FCC) are provided for in §757.68 and 757.69 of the Wisconsin Statutes. They are appointed by the Chief Judge of the judicial district, upon nomination of the circuit court's presiding judge, who is the immediate supervisor. In addition to Ch 767 duties, the full-time FCC is occasionally assigned to other duties authorized by sec. 757.69, such as intake (criminal) court and preliminary hearings and small claims. The second Commissioner is regularly assigned half-time to criminal ("intake") court, small claims court and law clerk duties.

The FCC chief duties include presiding at temporary orders hearings and other pre-trial proceedings in divorce, paternity and other actions under Ch 767. The purpose of these hearings is to make temporary orders on such matters as child custody and support, spousal support, use of the marital residence and other property, payment of debts, etc. In pre-trial proceedings the FCC makes orders needed to narrow disputes and encourage early resolution and efficient administration of contested matters. The FCC also reviews and acts on domestic abuse and harassment temporary restraining orders.

The FCC also initially handles other post-judgment matters, reviewing pleadings to determine appropriate hearing assignment (judge or commissioner) and time needed for hearing, as well as to make procedural orders to make the matter ready for hearing, and to limit the time demands made upon court resources by inadequate, unnecessary or improperly filed pleadings. While many post-judgment matters are certified for hearing before the assigned judge, some are set for hearing before the FCC for reasons of urgency or court efficiency.

Under a "Cooperative Agreement" with the Child Support Agency (CSA) the FCC provides the CSA with "block-scheduling" two full days per week, for initial hearings on new cases and for proceedings to enforce or revise child support orders. This results in revenue through IV-D reimbursement at the rate of 66% of the salary (and all other components of compensation) for the commissioners based on the block-calendar time allocated to the CSA and FCC secretarial work on CSA cases.

PROGRAM DESCRIPTION – REGISTER IN PROBATE/JUVENILE

The Register in Probate and Juvenile Clerk are appointments made by the Circuit Court judges and approved by the Chief Judge of the Judicial District. Authorization and responsibilities for the Register in Probate and Juvenile Clerk are provided under Wis. Stats 851-880, as well as Chapters 48, 51, 54, 55 and 814. This includes authorization for the filing, recording and safekeeping of all probate matters, guardianships, protective placements under Chapter 55; mental, alcohol and drug civil commitments under Chapter 51; juvenile delinquency, actions for children in need of protection or services, adoptions and termination of parental rights proceedings under Chapter 48.

Department personnel answer questions and respond to inquiries from attorneys and the general public; review documents submitted for filing to ensure accuracy and compliance with the statutory requirements; enter data into the CCAP case management system; collect and calculate fees; monitor accounts for compliance with deadlines and legal requirements. The staff also appoint guardian ad litem/defense counsel when required. The Register in Probate, if appointed as commissioner, also conducts hearings in probate proceedings for admissions of wills to probate, contested matters such as objections to claims and takes minutes in Probate Court.

PROGRAM DESCRIPTION – LAW LIBRARY

The cost of the law books, subscriptions and computer applications for periodical reports of courts and research materials for use by Circuit Judges, attorneys, court personnel and the general public. Almost all book series have been cancelled or replaced by computer applications.

Changed

SUMMARY OF SIGNIFICANT CHANGES:

The 2014 Budget provides \$1,645,660 in tax levy support for this department, which is a \$150,836 (10.1%) increase over the 2013 Adopted Budget. The primary reason for this increase is \$98,000 in capital expenditure. Also, increase in wages and benefits contribute to increase from 2013 Adopted Budget.

SUMMARY OF CAPITAL ITEMS: Video Conference System for the Branch 1 Courtroom

PERSONNEL SUMMARY: (29 FT, 2 PT, 8 SE)

JUDICIAL OFFICES

4 Judges (Elected - SE)
4 Circuit Court Reporters (SE)
3 Judicial Assistant
1 Deputy Register in Probate/Lead Juvenile Clerk
.5 FTE Circuit Court Commissioner

In 2014, Eliminated 1,200 hours of Student hours

CLERK OF COURTS / REGISTER IN PROBATE

1 Clerk of Circuit Court (also appointed Register in Probate/Juvenile Clerk)
2 Lead Deputy Clerk
***1 Lead Deputy Clerk
13 Deputy Court Clerk I/II (12 FT, 1 PT)
3 Deputy Court Clerk III
1 Deputy Register in Probate/Court Clerk II

FAMILY COURT COMMISSIONER

1.5 FTE Circuit Court Commissioner
2 Mediator/Custody and Placement Evaluator
1 Legal Secretary
***1 Administrative Assistant I (FCC) (PT)
*** Unfunded (SE) State Employee

**2014
RECOMMENDED BUDGET**

REGISTER OF DEEDS

This department functions under the direction of the Register of Deeds, who is an elected official.

PROGRAM DESCRIPTION:

Article VI, Sec. 4, of the Constitution of the State of Wisconsin establishes the Office of Register of Deeds as an elected county official on a partisan ballot for a four-year term. Wisconsin Statutes structure the duties, responsibilities and services provided by the department.

SPECIFIC AREAS OF RESPONSIBILITY

As required by ss 59.50-59.575, the Register of Deeds shall index, file and record real estate documents, plats and certified surveys and some court records that relate to real estate located in the county, as specified by state statutes. Fees for filing, recording and copies requested shall be collected as specified. These records are further defined in other statutes relating to the type of record and its placement in the Register of Deed's office. The Register of Deeds shall appoint deputies to assist in the performance of the duties of the office.

As required by Chapter 69 of state statutes, the Register of Deeds shall collect, review and register all deaths and marriages which occur in the county. The original records are forwarded to the State Registrar. Birth records are forwarded to the Register of Deeds office by the State Dept of Health & Family Services. The Register of Deeds shall issue certified copies of vital records at the fee established by state statute.

As required by Chapter 77, sub. II, the Register of Deeds shall collect Real Estate Transfer Returns and fees, as specified, at the time an instrument of conveyance of real estate is submitted for recording and is responsible for completeness and accuracy of information contained thereon.

As required by ss 101.122, the Register of Deeds is responsible for ensuring compliance with the Rental Weatherization requirement that an appropriate transfer authorization document is recorded with each document of transfer of real estate.

As required by ss 45.21, the Register of Deeds shall record service discharge records.

Unless otherwise specified by law, records kept in the Register of Deed's office are open to the public. All fees collected by the Register of Deeds are submitted to the County Treasurer. The Register of Deeds prepares and submits an annual report and an annual budget to the County Board.

Changed

SUMMARY OF SIGNIFICANT CHANGES:

The 2014 Budget for this department reflects a tax levy savings of \$215,977 for this department, which is a \$5,049 (2.3%) decrease over the 2013 Adopted Budget. The primary reason for the decrease in tax savings is wage and benefit cost increases. The levy savings results from operating revenues exceeding expenses, due to department charges for transfer and recording/filing fees that are set by the State and exceed the cost of operating the department.

Revenues

Department revenues and other financing sources for 2014 are budgeted at \$763,621 an increase of \$126,852 from the 2013 Adopted Budget. This increase is due to the restricted funds allocated for redaction; these funds will sunset in 2014.

Expenditures

The expenditure budget for 2014 is \$547,644 an increase of \$131,901 from the 2013 Adopted Budget. This increase is due to the use of the restricted funds for redaction purposes.

The Federal ID Act has mandated that each state have a centralized location for distribution of vital records. This requires more data entry on the county's part; the State is requiring data entry into their program and scan vital records into their system. The first phase, birth certificates was implemented in 2011. The next phase, death certificates began in late 2013. The final phase of marriage and domestic partnerships are scheduled to take place in 2014. Another project for the office will be back indexing the scanned real estate documents with funds collected from the redaction and land records fees. We would also like to start back scanning pre 1907 vital records; the State's centralized vitals program will only go back until November 1907 when it became mandatory to file vital records. The County is the only holder of these older records, so there is a need to preserve them.

Work continues to further develop our Tract Indexing System and back scanning documents in file cabinets that would not be efficient to send out for bid.

SUMMARY OF CAPITAL ITEMS REQUESTED: None

PERSONNEL SUMMARY: (5 FT)

- 1 Register of Deeds
- 1 Chief Deputy Register of Deeds
- 1 Deputy Register of Deeds I
- ***1 Deputy Register of Deeds I
- 1 Administrative Assistant I

***Unfunded

2014
RECOMMENDED BUDGET
FAIR PARK

The Fair Park functions under the direction of the Fair Park Director, who is appointed by the County Administrator. Policy direction is provided by the Fair Park Committee.

PROGRAM DESCRIPTION:

The purpose of the Fair Park is to provide a county owned facility for all citizens where young and old can gather to display their talents, accomplishments and celebrate their cultures; thereby promoting education, entertainment and economic growth in Jefferson County.

The Fair Park plays an important role as a year round tourism generator benefiting businesses and citizens of Jefferson County. The County benefits from visitors throughout the Midwest from rental fees and County sales tax. Approximately 200,000 people visit the Fair Park annually.

The Jefferson County Fair Park was established in 1853. We are County Owned and Operated with the resolve to demonstrate pride in our facility by being available for a variety of events. The agricultural community, organizations, businesses and citizens have supported the Fair Park for generations. In return, the Jefferson County Fair Park contributes greatly to youth education by showcasing the accomplishments and the identity of our community through the County Fair.

2013 marked the fifth full event season under the management of a Fair Park Director. Over the past five seasons, success has been realized in significantly reducing the use of tax levy funds to operate the Fair Park despite challenging economic conditions. The Jefferson County Fair Week has no tax levy funds that are allocated to the 2013 and 2014 budget.

The Fair Park maintains a busy calendar of events, in 2012 there were 272 event days and out of those 263 were paid events. The 2013 County Fair recorded a 2.3% increase in attendance over the 2012 record breaking crowds. Corporate sponsorships continue to be an important revenue source and partnership for the Fair Park.

SUMMARY OF SIGNIFICANT CHANGES:

changed

The 2014 Budget provides \$118,006 in total tax levy support for this department of which \$67,000 is capital items. This is a total levy decrease of \$69,950 (37.2%) over the 2013 Adopted Budget. The primary reason for this decrease was \$82,153 in capital projects that were funded in the 2013 Adopted Budget.

SUMMARY OF CAPITAL ITEMS: Front End Loader \$60,000, Water Tank \$7,000

A breakdown of the Fair Park budget between Fair Week and all other Fair Park Activities is as follows:

	2014 Fair Week	2014 Fair Park Activities	2014 Adopted Total	2013 Adopted Total	2012-2013 Change
Expenditures	\$648,800	\$623,306	\$1,272,106	\$1,345,956	-73,850
Revenue	-648,800	-505,300	-1,154,100	-1,058,000	-96,100
Tax Levy	\$ 0	118,006	\$ 118,006	\$ 287,956	- 169,950

PERSONNEL SUMMARY: (5 FT, 3 OPT, 4 SEASONAL, 15-20 Fair Week Staff)

- 1 Fair Park Director
- 1 Fair Park Supervisor
- 1 Administrative Specialist I
- 1 Administrative Assistant I
- 1 Maintenance Worker
- 1 Office Assistant (Seasonal)
- 3 Grounds Worker (OPT) – 1,000 Hours
- 2 On Site Caretakers (6 mo)
- 1 Laborer (Seasonal)
- Fair Time Staff (15-20)

2014
RECOMMENDED BUDGET
FINANCE DEPARTMENT

The Finance Department functions under the direction of the Finance Director, who is appointed by the County Administrator. The Finance Director receives policy guidance from the County's Finance Committee. The Finance Director has the statutory duties of County Auditor under Section 59.52(1)(b) and Section 59.47 Stats.

PROGRAM DESCRIPTION: The variety of tasks performed by the Finance Department includes, but is not limited to:

- Entire payroll cycle including
 - Payroll check calculation/preparation and related general ledger postings
 - Quarterly/annual payroll tax return preparation and employee W-2 issuance
 - Disbursement of fiduciary funds and related reconciliations through both check issuance and electronic payment generation
- Processing payable vouchers and internal auditing related to expenditures
- Issue 1099s for purchases throughout the entire County
- Preparation of required and/or requested fiscal reports (federal, state, county, and internal)
- Preparation of annual financial statements including Management Discussion and Analysis report in coordination with outside audit firm
- Preparation of annual "single audit" in coordination with outside audit firm relating to grant expenditures
- Preparation of annual financial informational return to Wisconsin Department of Revenue
- Advise and direct County Board, Administration, other departments, and other interested parties regarding financial records
- Internal auditing
- Prepare, direct, and advise the County Board, committees, and management regarding long range financial forecasting/planning
- Monitor and interpret changes in Generally Accepted Accounting Principles (GAAP), state/federal laws, and any other applicable laws/regulations.
- Develop, monitor, direct, and modify the accounting system for all departments according to internal policies, GAAP, and Governmental Accounting Standards Board (GASB) pronouncements.
- Advise and consult with departments in coordination of achieving Administration budgetary goals.
- Responsible for financial software including the following modules:
 - General Ledger
 - Accounts Payable
 - Payroll
 - Budgeting
 - Fixed Assets

SUMMARY OF SIGNIFICANT CHANGES:

The 2014 Budget includes \$434,766 in tax levy support for this department, or an ~~\$11,001 (2.6%)~~ ^{changed} increase from the 2013 Adopted Budget. The increase in the budget is due to the scheduled wage step increases, fringes and ~~estimated~~ inflationary increases in various expenditure accounts.

SUMMARY OF CAPITAL ITEMS :

None

FEE SCHEDULE:

- | | | |
|---------------------------|------------------|--|
| • Garnishment fee | \$ 15.00 | Set by Wisconsin statute |
| • Child Support fee | \$ 3.00 | Set by Wisconsin statute |
| • Employee charge | \$ 10.00 | Fee for duplicate W-2 set by Personnel Ordinance (HR0375) |
| • Employee payroll charge | \$ 25.00 | Fee for invalid bank account set by Personnel Ordinance (HR0375) |
| • COBRA dental premiums | \$ 42.00/\$90.00 | Set annually by Finance Committee |

PERSONNEL SUMMARY: (4 FT, 1 PT)

- 1 Finance Director
- 1 Assistant Finance Director
- 1 Accounting Specialist II
- 2 Accounting Specialist I

**2014
RECOMMENDED BUDGET**

UW-EXTENSION

PROGRAM DESCRIPTION:

The mission of University of Wisconsin (UW) Extension is to help the people of Wisconsin apply University research, knowledge and resources to meet their educational needs wherever they live and work.

The UW-Extension, Jefferson County Office, as authorized by Wisconsin Statute 59.87, is a local source of research, knowledge and resources from the entire University of Wisconsin system. The professional staff consists of four agents who are University faculty members, jointly employed by Jefferson County and the State of Wisconsin. Each staff member possesses specific subject matter knowledge and training and provides educational programs and services. The salary of the agents is shared, with the county contributing 40 percent and the State and Federal governments providing 60 percent. UW-Extension is "The University of Wisconsin In Your Community!"

The University Extension Education Committee, as a committee of the Jefferson County Board of Supervisors, provides guidance for the development and evaluation of UW-Extension programs.

SPECIFIC AREAS OF RESPONSIBILITY:

Community Development Agent – Provides a dynamic blend of research, educational programs, facilitation and planning in the areas of community development; comprehensive and land use planning; park, recreation and open space planning; community revitalization and place-making; local government and natural resources education; strategic planning and planning systems design. Efforts are made to strengthen the ability of citizens, community leaders and local officials to identify and resolve community needs and issues.

Agriculture Agent – Designs, delivers and evaluates educational programs in the areas of grain crop and forage production, integrated pest management, nutrient management, horticulture and farm safety. Programming is designed to meet the educational needs of youth and adults, individually or in groups. The goal of the programs is to educate agricultural producers to improve their sustainability and profitability in agriculture by utilizing the resources of the University and local on-farm research projects.

Family Living Agent –Plans, implements and evaluates family living programs to meet identified needs and interests of families. Develops programs and partnerships with organizations and agencies to build strong families and communities.

Youth Development Agent – Plans, implements and evaluates programs in the areas of youth development, community/youth/adult partnerships, volunteer development and youth leadership. Programs are designed to meet the needs of youth, adults and the community and are accomplished by working with local partnerships, organizations, agencies, youth and adults. Provides educational programming and support for the local 4-H community club program.

4-H Youth Summer Intern – Works within the youth development program in coordinating, organizing and implementing educational youth programs with volunteers. Responsibilities include identifying, recruiting and supporting youth and adult volunteers.

Change

SUMMARY OF SIGNIFICANT CHANGES:

The 2014 Budget provides \$361,527 in tax levy support for this department, which is a \$46,447 (14.7%) increase from the 2013 Adopted Budget. The primary reason for this increase was due to \$42,500 in additional capital expenses in 2014. The following changes in the 2014 operating budget include:

Revenue

State Billed – Misc. \$4,493

This account has been increased by the amount indicated to due changes in the health insurance fringe benefit rate and its calculations since implementation of Act 10 in 2011. This increase represents a one time only contribution by UW-Extension administration to offset the forecasted fringe rate increase in the Purchase of Care and Services line item. See that item below for more detail. This decreases the levy by a commensurate amount.

Expenditures

Purchase Care and Services \$140,684

This account is used for the payment of the County's 40% share of Agent personnel costs. The budget for this purpose is increased from \$135,467 in 2013 to \$140,684 in 2014. Agent salary increases are projected at 1% for the entire 2014 calendar year. An additional salary increase for expected promotion of one faculty will result in a combined 40% cost share of \$2,653 to the County. Fringe benefits are projected to be 47.4% for the entire calendar year. Budgeted amounts reflect the County's 40% share as per contractual agreement. The contract savings to the County for the unrealized salary and fringe increases budgeted in 2013 and the salary and benefits savings due to the open Agriculture Agent position will be reflected in actual expenses and reconciled in the 2014 annual contract.

4-H & Extension Bulletins \$1,500

This reflects a reduction in expenses due to a combination of reduced need for printed copies of bulletins and the 4-H Community Club Leaders Association assuming responsibility for expenses related to reward and recognition of 4-H members.

Office Supplies \$2,000

This amount reflects a planned for reduction in this expense line item in order to come within the administrative budget goals for 2014. As we adopt a wider use of technology, we hope to rely less on office supplies. Our program needs do require some minimal level of paper use for program handouts, the 4-H newsletter, and meeting materials.

Expenditures (cont'd)

Educational Supplies (Business Unit 6801) \$ 3,000

This amount reflects a planned for reduction in this account line item in order to come within the county administrative goals for the 2014 budget. This line item is used to purchase larger or more expensive educational supplies or services directly tied to the four program areas. The amount is divided equally among the four agents annually.

SUMMARY OF CAPITAL ITEMS: Technology Upgrades in Meeting Rooms-\$55,000

PERSONNEL SUMMARY: (4 SE, 2 FT, 1 Intern, Pool Hours)

- 1 Community Development Agent (SE)
- 1 Agriculture Agent(SE)
- 1 Family Living Agent (SE)
- 1 Youth Development Agent (SE)
- 1 4-H Summer Intern
- 2 Administrative Specialist I
- Clerical Pool (OPT 124 Hrs)

SE=State Employee

2014

RECOMMENDED BUDGET

PARKS

PROGRAM DESCRIPTION:

This department functions under the direction of the Parks Director, who is appointed by the County Administrator. Policy guidance is provided by the Jefferson County Board's Parks Committee.

PARKS ADMINISTRATION: The Parks Department is responsible for the administration of the park system, as well as working with the Park Committee in expanding the system as the demand for additional recreational facilities increases. The Department is striving to attain the goals set forth in the Jefferson County Parks, Recreation and Open Space Plan. The Parks Department operates a County Park System consisting of sixteen individual parks, ranging in size from one to 514 acres.

PARKS PLANNING: The Parks Department coordinates all parks planning efforts including, but not limited to: comprehensive planning, master planning, site planning and development of requests for proposal, bike trails, watertrails and snowmobile trails planning.

PARKS MAINTENANCE: The Department's Parks Maintenance operation is responsible for maintaining existing park facilities, including bike trails, and overseeing Park development projects. In addition, this operation is responsible for grounds maintenance of County facilities including Courthouse, Human Services, Fair Park, Highway Department, Workforce Development/UW Extension and the Sheriff's Department Annex.

BIKE TRAILS: The Parks Department oversees the countywide bicycle trail system and operates and maintains the 31.5 mile Glacial River Trail in the unincorporated areas of Jefferson County.

SNOWMOBILE PROGRAM: The Parks Department administers this annual grant-in-aid program with the Wisconsin Department of Natural Resources. The purpose of the program is to acquire, develop and maintain public snowmobile trails in Wisconsin. Jefferson County has 182.7 miles of public snowmobile trails. This program is 100% grant funded.

WATERTRAILS PROGRAM: The Parks Department partners with the Wisconsin Department of Natural Resources through the Glacial Heritage Area to coordinate a system of county-wide water trails.

SUMMARY OF SIGNIFICANT CHANGES: The 2013 Budget provides for \$991,967 tax levy support for this department, which is \$32,572 (3.4%) increase over the 2013 Adopted Budget. The primary reason for this increase is an increase in capital expenditures.

SUMMARY OF CAPITAL ITEMS: The 2014 Budget provides for \$237,740 in capital expenditures for this department using levy funding and \$129,800 in capital expenditures other financing sources. They are as follows:

Levy

\$15,000-Capital Equipment: UTV

\$40,000-Capital Equipment: Groomer/Drag

\$12,740-Capital Improvement: Install Fishing Warf (Total Project \$62,540-as noted below the remainder is State Funded)

\$45,000-Capital Other: Recreational Equipment

\$10,000-Capital Improvement: Install 9 Hole Disc Golf Course at Carlin Weld Park

\$75,000-Capital Improvement Land: Parking Lot at Carnes Park

\$13,000-Capital Improvement Land: Install Well at Garman Nature Preserve

\$22,000-Capital Equipment: Replace Lawn Mower

\$5,000-Capital Equipment: Replace Lawn Mower Trailer

Other Sources

\$49,800-Capital Improvement: Install Fishing Warf (State Funding)

\$30,000-Capital Improvement Land: Woodland Restoration

\$50,000-Capital Improvement Building: Mason Log Home Restoration

PERSONNEL SUMMARY: (5.6 FT, 4 PT, 7 Seasonal/OPT)

Administrative Staff:

- 1 Director
- .6 Program Assistant (FT/Shared with Emergency Mgmt.)
- 1 Administrative Assistant II
- 1 Dog Park Attendant (OPT)
- ***1 Volunteer Coordinator (PT)

Facility Grounds Maintenance

- 1 Parks Supervisor (5%)
- 1 Park Maintenance Worker (PT) (60%)
- 1 Grounds Worker (OPT) (50%)

Parks Maintenance:

- 1 Parks Supervisor (95%)
- 1 Parks Construction & Maintenance Lead Worker
- 1 Building and Grounds Maintenance Worker
- 3 Park Maintenance Worker (PT) (1 position 40%)
- 4 Grounds Worker (OPT) (1 position 50%)
- 2 Seasonal Worker (550 Hours each)

*** Unfunded

Changed

JEFFERSON COUNTY
2014 BUDGET

DESCRIPTION	2012 ACTUAL	2013 ADOPTED	2013 AMENDED	2013 6 MTH ACCT	2013 ESTIMATED	2014 REQUESTED	2014 ADMINISTER
00100 GENERAL FUND							
018 PARKS DEPARTMENT							
1801 PARKS DEPARTMENT							
R REVENUE							
421001 STATE AID	0	0	0	0	4,680-	1,560-	1,560-
421099 CAPITAL STATE AID	0	0	49,800-	0	20,070-	49,800-	49,800-
457017 PARK SHELTER RENTAL FEES	8,800-	10,000-	10,000-	6,855-	9,000-	9,000-	9,000-
457019 PARK SHELTER DEPOSITS	174-	0	0	200-	0	0	0
471130 STATE BILLED-OTHER	307-	0	0	0	0	0	0
482002 RENT OF COUNTY PROPERTY	2-	0	0	0	0	0	0
482011 RENT GARDEN PLOTS	477-	920-	920-	908-	908-	920-	920-
483001 SALE OF COUNTY PROPERTY	5,750-	0	0	2,877-	2,877-	2,500-	2,500-
483002 MISC SALE/MATERIAL & SUP	0	0	0	229-	229-	0	0
485200 DONATIONS RESTRICTED	220-	100-	25,100-	1,207-	22,000-	100-	100-
486004 MISCELLANEOUS REVENUE	0	500-	500-	55-	100-	100-	100-
R REVENUE	15,730-	11,520-	86,320-	12,331-	59,864-	63,980-	63,980-
E EXPENDITURES							
511100 WAGES ALLOCATION	0	0	0	0	0	0	9,240- <i>change</i>
511110 SALARY-PERMANENT REGULAR	121,621	146,812	146,812	64,363	128,542	153,169	153,169
511210 WAGES-REGULAR	223,018	244,526	248,768	104,333	208,666	250,037	250,037
511220 WAGES-OVERTIME	1,813	3,731	3,731	1,026	2,500	3,830	3,830
511240 WAGES-TEMPORARY	700	9,900	9,900	0	0	10,038	10,038
511310 WAGES-SICK LEAVE	12,492	0	0	2,458	5,000	0	0
511320 WAGES-VACATION PAY	24,652	0	0	9,147	25,000	0	0
511330 WAGES-LONGEVITY PAY	1,475	1,506	1,506	0	1,506	1,666	1,666
511340 WAGES-HOLIDAY PAY	12,807	0	0	4,869	13,234	0	0
511350 WAGES-MISCELLANEOUS (COMP	4,111	0	0	1,092	5,904	0	0
512141 SOCIAL SECURITY	30,465	31,429	31,754	14,203	28,392	32,700	32,700
512142 RETIREMENT (EMPLOYER)	22,374	25,717	25,999	11,548	23,084	26,898	26,898
512143 RETIREMENT (EMPLOYEE)	8	0	0	0	0	0	0
512144 HEALTH INSURANCE	93,134	100,682	100,682	44,689	89,358	104,743	104,743
512145 LIFE INSURANCE	117	135	135	62	124	115	115
512146 WORKERS COMPENSATION	3,804	0	0	2,292	7,608	0	0
512148 UNEMPLOYMENT COMPENSATIO	8,974	12,106	12,106	4,923	9,846	12,106	12,106
512173 DENTAL INSURANCE	5,924	6,464	6,464	2,840	5,676	6,523	6,523
521219 OTHER PROFESSIONAL SERV	10,260	8,000	12,970	5,635	28,900	8,000	8,000
529299 PURCHASE CARE & SERVICES	5,549	9,525	9,525	3,991	8,000	8,000	8,000
531100 PERMITS PURCHASED	187	250	250	187	187	200	200
531298 UNITED PARCEL SERVICE UP	8	15	15	0	0	0	0
531303 COMPUTER EQUIPMT & SOFTW	1,653	4,700	4,700	3,758	4,500	1,900	1,900
531305 NONCAPITAL LAND	0	0	25,000	0	0	0	0
531311 POSTAGE & BOX RENT	1,012	1,200	1,200	927	1,854	1,400	1,400
531312 OFFICE SUPPLIES	2,897	2,400	2,400	567	2,400	2,400	2,400
531313 PRINTING & DUPLICATING	1,175	950	950	2,281	3,500	2,000	2,000
531314 SMALL ITEMS OF EQUIP	2,254	5,000	5,000	488	2,500	2,500	2,500
531320 SAFETY SUPPLIES	2,536	1,500	1,500	754	1,500	1,500	1,500
531324 MEMBERSHIP DUES	495	495	495	480	480	495	495
531326 ADVERTISING	658	2,000	2,000	990	2,000	2,000	2,000
531346 CLOTHING & UNIFORM	385	1,950	1,950	0	1,950	1,950	1,950
531348 EDUCATIONAL SUPPLIES	135	100	100	154	154	100	100
531349 OTHER OPERATING EXPENSES	0	1,000	1,000	0	0	0	0
531351 GAS/DIESEL	22,073	27,000	27,000	13,616	27,000	27,000	27,000
532325 REGISTRATION	370	700	700	1,469	1,469	700	700

JEFFERSON COUNTY
2014 BUDGET

DESCRIPTION	2012 ACTUAL	2013 ADOPTED	2013 AMENDED	2013 6 MTH ACCT	2013 ESTIMATED	2014 REQUESTED	2014 ADMINISTER
00100 GENERAL FUND							
018 PARKS DEPARTMENT							
1801 PARKS DEPARTMENT							
E EXPENDITURES							
532332 MILEAGE	3,309	3,000	3,000	1,787	3,500	3,500	3,500
532335 MEALS	110	100	100	72	144	110	110
532336 LODGING	210	500	500	0	0	275	275
532339 OTHER TRAVEL & TOLLS	21	0	0	16	32	30	30
532350 TRAINING MATERIALS	26	500	500	0	0	0	0
533221 WATER	62	140	140	31	62	69	69
533222 ELECTRIC	1,701	2,100	2,100	861	1,722	1,800	1,800
533225 TELEPHONE & FAX	1,385	1,300	1,300	655	1,310	1,333	1,333
533236 WIRELESS INTERNET	43	0	0	0	0	0	0
535232 GRAVELING	402	2,000	2,000	339	2,000	1,000	1,000
535242 MAINTAIN MACHINERY & EQU	277	500	500	676	1,352	1,000	1,000
535245 GROUNDS IMPROVEMENTS	44,673	13,000	33,000	23,755	33,000	30,000	26,500
535249 SUNDRY REPAIR	10,537	10,000	10,000	4,279	11,000	10,000	10,000
535297 REFUSE COLLECTION	4,787	1,800	1,800	1,596	3,192	3,200	3,200
535349 OTHER SUPPLIES	14,394	18,000	18,000	7,274	14,700	16,000	16,000
535352 VEHICLE PARTS & REPAIRS	5,000	2,500	2,500	1,655	3,300	5,000	5,000
536533 EQUIPMENT RENT & LEASE	2,189	5,000	5,000	1,121	2,300	6,700	6,700
571004 IP TELEPHONY ALLOCATION	302	362	362	179	360	518	518
571005 DUPLICATING ALLOCATION	849	2,142	2,142	1,537	3,074	1,017	1,017
571009 MIS PC GROUP ALLOCATION	10,428	7,697	7,697	5,044	10,088	7,333	7,333
571010 MIS SYSTEMS GRP ALLOC(IS	5,532	7,851	7,851	3,464	6,928	7,184	7,184
591519 OTHER INSURANCE	5,862	7,079	7,079	4,086	5,200	7,207	7,207
594809 CAP BLDG	0	20,000	20,000	6,058	20,000	0	0
594810 CAP EQUIP	12,807	48,000	48,000	41,059	41,059	55,000	55,000
594811 CAP AUTO	25,173	50,000	50,000	50,464	50,464	0	0
594820 CAP OTHER	0	75,000	75,000	0	100,500	45,000	45,000
594821 CAP IMPRV LAND	0	0	0	0	26,760	0	0
594829 CAP IMPRV OTHER	0	0	49,800	0	0	49,800	62,540
E EXPENDITURES	769,215	928,364	1,032,983	459,150	982,881	915,046	915,046
1801 PARKS DEPARTMENT	753,485	916,844	946,663	446,819	923,017	851,066	851,066
1806 CAROL LIDDLE FUND							
R REVENUE							
481099 CAP INTEREST & DIVIDENDS	165-	200-	200-	53-	110-	150-	150-
R REVENUE	165-	200-	200-	53-	110-	150-	150-
O OTHER FINANCING SOURCES/USES							
611104 OPERATING TRANSFER OUT	25,000	0	0	0	0	0	0
611202 CAPITAL TRANS OUT	6,000	0	0	0	0	0	0
699800 RESV APPLIED CAPITAL	0	87,358-	0	0	0	81,469-	81,469-
O OTHER FINANCING SOURCES/USES	31,000	87,358-	0	0	0	81,469-	81,469-
E EXPENDITURES							
594960 CAPITAL RESERVE	0	87,558	81,559	0	0	81,619	81,619
E EXPENDITURES	0	87,558	81,559	0	0	81,619	81,619

change

change

2014 Jefferson County Budget Adjustment

We have received the revised estimate for shared revenues including the utility payment. In 2013 budget we have budgeted \$911,322 and used that same amount for 2014 budget. The 2014 budget should be adjusted down by \$3,929 to reflect the estimated \$907,393 in the utility payment. A reduction in the amount of contingency set up is the offset.

Department	Bus Unit	Account Number	Sub Acct	Account Description	Original Amount	Finance Adjust	Modified Amount	Comment
General Revenues	9801	425001	002	Utility Shared Revenues	(911,322)	16,286	(895,036)	To reflect the 2014 estimates
General Revenues	9802	599900		Contingency	559,759	(16,286)	543,473	To adjust the amount needed for the deduction of Utility Shared Revenues

Total Changes	<u>0</u>
Original Recommended Tax Levy	<u>0</u>
Modified Recommended Tax Levy	0

**2014
RECOMMENDED BUDGET
GENERAL REVENUES AND EXPENSES**

DESCRIPTION:

This non-departmental budget consists of the general revenues of the County that cannot be attributed to any one department. This includes the following items:

Sales tax revenue	TIF district dissolution	General fund balance applied (if applicable)
State aid for computer exemptions	Countryside Home closure	Bond proceeds applied (if applicable)
State shared revenues	Special purchases by Board	Revolving Loan Fund

This non-departmental budget also includes the Contingency Account appropriation.

SUMMARY OF SIGNIFICANT ITEMS:

General Revenues (Bus Unit 9801)

- Sales tax—The County anticipates a slight increase in sales tax revenue, which is directly related to minimal growth in both the national and local economy. The sales tax estimates are based upon an annual study and report prepared by the UW Extension Local Government Center. The 2014 budgeted revenue of \$5,265,367 is a \$109,451 (2.1%) increase over the 2013 Adopted Budget.
- General State Shared Revenues—The County received a preliminary notification from the State about the level of General State Shared Revenue in 2014. Therefore, the 2014 Budget for this revenue is estimated to be \$1,177,263, which is the same as the 2013 Adopted Budget.
- Utility State Shared Revenues—This amount has historically decreased each year, with the exception of 2007 because of a new power plant constructed in the Town of Watertown, and 2009 because of a one time adjustment in the formula used by the State. The County has received a preliminary notification from the State about any change in the level of Utility State Shared Revenue in 2014. Therefore, the 2014 budgeted revenue of \$895,036 is based on the estimates received.
- Dividends on insurance policy—The estimated dividends are based upon prior year estimates received from WMMIC (Wisconsin Municipal Mutual Insurance Company). WMMIC's Board of Directors does not establish dividends until late in the year.
- General Fund Balance applied—The 2014 Budget utilizes \$1,186,459 of available General Fund Balance to fund departmental capital projects.

Contingency Fund (Bus Unit 9802)

- The 2014 Budget includes a Contingency Fund appropriation of \$543,473, which is a reserve approved to supplement appropriations for expenses as authorized by the Finance Committee or County Board. Per Finance Committee directive, this amount shall be reviewed annually as part of the budget process.
- Per County Board Resolution 2011-97, an amount of \$265,000 was directed to be included in the 2013 Budget as a contingency to pay vested benefits related to employee retirements during the year. Unexpended funds at the end of the year will lapse back into the General Fund and a new contingency for this purpose will be reestablished in the subsequent year's budget. In 2014, this is also included, however with the increase in the amount of vested benefits and using approximately 10% the 2014 amount is at \$275,000.

**2014
RECOMMENDED BUDGET
CAPITAL PROJECTS FUND**

This fund is established to reflect the budgets for major capital projects that are anticipated to be undertaken during 2014. The following chart shows the estimated cost of the Highway Building Capital project, any anticipated offsetting revenue or other financing sources and the resulting budgeted tax levy for the project:

	Estimated Cost	Other Financing Sources	2014 Budgeted Tax Levy
Proceeds From Bonding	\$0	\$16,750,000	\$0
Bond Issuance Cost	\$250,000	\$0	\$0
Capital Cost-Main Shop	\$15,000,000	\$0	\$0
Capital Cost-Satellite Shops	\$1,500,000	\$0	\$0
Totals	\$16,750,000	\$16,750,000	\$0

2014 Jefferson County Budget Adjustment

During the budget preparation it was anticipated that there would be approximately \$900,000 to be carried over from the funds assigned for Highway Projects, however with the bids that came in for the demolition of the Countyside Facility the funds will be exhausted.

Department	Bus Unit	Account Number	Sub Acct	Account Description	Original Amount	Finance Adjust	Modified Amount	Comment
General Revenues	9801	699910		Fund Balance Applied	(900,000)	900,000	0	To reduce the amount of anticipated carryover
Capital Projects	8151	594809		Capital-Buildings	17,650,000	(900,000)	16,750,000	To reduce the amount needed for the funding of the Highway Facilities

Total Changes	<u>0</u>
Original Recommended Tax Levy	<u>0</u>
Modified Recommended Tax Levy	0

Jefferson County, Wisconsin
Highway Funding and Estimated Expenditures as of 9/9/13

Potential Highway Funding Available

BU 53284 (Highway)	Carryover	481,806	
	Budget-Fund Bal	1,543,127	
	Bank Escrow - Asbestos Abatment	37,500	50/50 up to \$75,000 * potential grant opportunities - \$150,000
	Total Available 1/1/13	2,062,433	

2013 Actual Expenditures

Barrientos	(116,587)
Delahey Industries	(18,290)
Countryside Purchase	(147,351)
City of Jefferson-Sight Plan Review	(1,774)
Other Exp	(6,138)
Total Expenditures	(290,140)

2013 Obligated Expenditures

Arch Design- New Main Shop (Design Development)	(82,732)	* remainder of \$199,319 Design development Contract
Engineer/Bid - Countryside Demolition	(61,800)	
Owner's Rep Hwy Facility - (Design Development)	(13,000)	
Total Obligated	(157,532)	

Items Needing Funding

Arch Design- New Main Shop (Remainder)	(414,680)	(per RFP)
Owner's Rep Hwy Facility (Remainder)	(122,000)	*note may reduce an additional \$16,000 for no CM
Countryside Demolition	(1,198,000)	Low bid
Total Items Needing Funding	(1,734,680)	

Total Expense	(2,180,578)
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Total Funding Available	(118,145)	*grant may fill gap
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Other Project Costs (Bonds):

Highway Facility Construction	15,000,000	
Satellite Shops	\$1-3 million	
Arch Design-Satellite Shop	114,400	Estimate-Never Awarded *moved from Items needing Funding
FFE (owner provided)		
Information Technology (owner provided)		
Demolition/Remediation old site		(revenue offset from sale of property)

**2014
RECOMMENDED BUDGET
FUND BALANCE POLICY**

The Jefferson County Board of Supervisors has adopted a Fund Balance Policy with the input of our outside CPA firm and financial advisory firm. The policy was based upon a Best Practice recommendation from the Government Finance Officers Association (GFOA). Further information may be found at http://www.gfoa.org/index.php?option=com_content&task=view&id=1450. Furthermore, the updated Fund Balance Policy takes into account the newly implemented Government Accounting Standards Board (GASB) Statement Number 54 which updated the various categories of fund balance.

The adopted policy indicates that all remaining available funds for all departments shall be transferred back to the General Fund at year end unless the amounts qualify as non-lapsing balances. The Fund Balance Policy also dictates that Jefferson County shall maintain a minimum unassigned fund balance in the General Fund (defined as working capital) to two (2) months of total budgeted expenditures for the County of the immediate prior year. The policy also states that the Finance Committee shall strive to maintain three (3) months of budgeted expenditures within the General Fund for working capital. Any unassigned General Fund balance above three (3) months of budgeted expenditures shall be used for either capital outlay, repayment of debt and/or a reduction in the tax levy.

Use of the fund balance as a reduction in the tax levy (i.e. funding a portion of the subsequent year's budget appropriations from fund balance) is shown as a committed fund balance until the appropriations are spent and are part of the 2013 and 2014 budgets.

The County applies the Fund Balance policy as part of the normal budget process in developing the annual budget. There are separate calculations for the Health Department (because the Health Department levy is not county-wide) and the remainder of the County. In both cases, each area shall maintain a minimum of two months of budgeted expenditures and a goal of three months of budgeted expenditures.

The General Fund calculations indicate that \$1,186,459 is available to be used for capital purchases, levy reduction and/or debt reduction. The 2014 Recommended Budget utilizes this balance as follows:

Fund balance applied against the 2014 tax levy for capital purchases	\$1,154,959
Fund balance applied for operation expenses-Rail Road Consortium	14,000
Fund balance applied for operation expenses-Community Care Clinic	10,000
Fund balance applied for operation expenses-Dental Clinic	<u>7,500</u>
Total Fund Balance Available	\$1,186,459

The Health Fund calculations indicate that \$74,660 is available to be used for capital purchases and levy reduction. The 2014 Recommended Budget utilizes this balance for the purchase of a vehicle for \$30,000 and the remaining \$44,660 for levy reduction.

The chart on the subsequent page summarizes the Fund Balance allocations made through the 2014 Adopted Budget.