

Finance Committee Agenda
***REVISED 03-08-2017**
Jefferson County
Jefferson County Courthouse
311 S. Center Avenue, Room 112
Jefferson, WI 53549

Date: Thursday, March 9, 2017

Time: 8:30 a.m.

| | | |
|--------------------|---------------------------------|---------------------------|
| Committee members: | Jones, Richard (Chair) | Kutz, Russell (Secretary) |
| | Rinard, Amy | Jaeckel, George |
| | Hanneman, Jennifer (Vice Chair) | |

Note-these are estimated times for agenda items

1. Call to order (8:30 a.m.)
2. Roll call (establish a quorum) (8:30 a.m.)
3. Certification of compliance with the Open Meetings Law (8:30 a.m.)
4. Approval of the agenda (8:30 a.m.)
5. Approval of Finance Committee minutes for February 9, 2017. (8:30 a.m.)
6. Communication (8:35 a.m.)
7. Public comment (Members of the public who wish to address the Committee must register their request at this time)
8. Discussion and possible action on contingency transfer for the Waterloo Tower for the Sheriff Department (8:35 a.m.)
9. *Discussion and possible action on Resolution authorizing the transfer of capital funds of \$85,000 in the Human Services Department budget from replacement of roofing to upgrade and replacement of alarm system and the authorization to issue an RFP for the project
10. Discussion and possible action on determining disposition of foreclosed properties, setting minimum bids for the sale of foreclosed properties and considering offers to purchase on foreclosed properties (8:55 a.m.)
11. Convene in closed session pursuant to section 19.85 (1)(e) Wis. Stats. for deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, for the purpose of discussion and possible action on setting minimum bids, selling and considering offers to purchase on tax foreclosed properties and other county owned properties.
12. Reconvene in open session (9:15 a.m.)
13. Discussion and possible action on foreclosing on tax delinquent properties (9:15 a.m.)
14. Discussion and possible action on amending Resolution No. 2005-72 regarding settling with municipalities for unpaid special assessments or special charges not to exceed a total of \$10,000 per tax parcel (9:25 a.m.)
15. Discussion and possible action on recommendation to the County Board regarding department surplus (deficit) activity for 2016 and related budget amendments for 2016. (9:25 a.m.)
16. Discussion and possible action on recommendation to the County Board regarding 2016 non-lapsing departmental request amending the 2017 budget. (9:35 a.m.)
17. Discussion of funding for projects related to the new Highway Facilities and sale of old Highway Facilities (9:45 a.m.)
18. Review and discussion on the 2018 budget calendar (9:50 a.m.)
19. Update on the ERP (Enterprise Resource Planning) system (9:55 a.m.)
20. Update on contingency fund balance (10:00 a.m.)
21. Set future meeting schedule, next meeting date, and possible agenda items (10:00 a.m.)
22. Payment of invoices (10:00 a.m.)
23. Adjourn (10:30 a.m.)

Next scheduled meetings:

| |
|--|
| Thursday, April 13, 2017 Regular Meeting |
| Thursday, May 11, 2017 Regular Meeting |
| Thursday, June 8, 2017 Regular Meeting |
| Thursday, July 13, 2017 Regular Meeting |

A Quorum of any Jefferson County Committee, Board, Commission or other body, including the Jefferson County Board of Supervisors, may be present at this meeting.

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

Jefferson County
Finance Committee Minutes
February 9, 2017

Committee members: Jones, Richard (Chair) Kutz, Russell
Rinard, Amy Jaeckel, George
Hanneman, Jennifer (Vice Chair)

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. Other County Board members present were Jim Schroeder. Staff in attendance were Ben Wehmeier, Blair Ward, Connie Freeberg, John Jensen, Terri Palm and Brian Lamers. Other public present were Brian Braunschweig.
3. **Certification of compliance with the Open Meetings Law** – Wehmeier certified that the notice of the meeting complied with the Open Meetings Law.
4. **Approval of the agenda**- No Changes
5. **Approval of Finance Committee minutes for January 12, 2017.** A motion was made by Rinard/Hanneman to approve the January 12, 2017 minutes. The motion passed 5-0.
6. **Communications** – None.
7. **Public Comments** – None.
8. **Discussion and possible action on approval of out of state travel for the Human Resources Director to attend the NPELRA conference in California.** Palm explained that HR had won free registration to attend the conference but will still need to cover the other cost. The other cost will be approximately \$1,700. A motion was made by Jaeckel/Kutz to approve the out of state travel for the Human Resources Director to attend the NPELRA conference in California. The motion passed 5-0.
9. **Discussion and possible action on approval of out of state travel for the CJCC/Treatment Court Coordinator to attend the National Drug Court Institute Coordinator Conference in Nevada.** Wehmeier explain that the person is not in place yet for this position and explained the need of the training. A motion was made by Hanneman/Rinard to approve the out of state travel for the CJCC/Treatment Court Coordinator to attend the National Drug Court Institute Coordinator Conference in Nevada. The motion passed 5-0.
10. **Discussion and possible action on determining disposition of foreclosed properties, setting minimum bids for the sale of foreclosed properties and considering offer to purchase on foreclosed properties.** The committee discussed the properties still remaining on the first foreclosure listing. After discussion, a motion was made by Jones/Hanneman to set a minimum bid for property (#012-0816-0522-003) in the Town of Ixonia at \$1,000 and (#291-0815-0424-040) in the City of Watertown at \$5,000. The motion passed 5-0.

Jensen informed the committee that Dewitt property (#291-0815-0411-139) in the City of Watertown has been settled.

Brian Brauschweig stated that he would be paying off his property today with the Treasurer (#290-0813-0712-004) in the City of Waterloo.

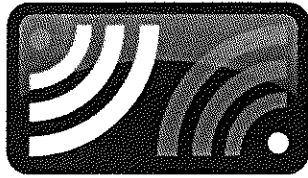
- 11. Convene in closed session pursuant to section 19.85 (1)(e) Wis. Stats. for deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, for the purpose of discussion and possible action on setting minimum bids, selling and considering offers to purchase on tax foreclosed properties and other county owned properties.** A motion was made by Jaeckel/Hanneman to convene in closed session. Jones asked for a roll-call vote to go into closed session. The motion passed 5-0
- 12. Reconvene in open session.** A motion was made by Jones/Jaeckel to reconvene in open session. The motion passed 5-0.
- 13. Discussion and possible action on foreclosing on tax delinquent properties.**

A motion was made by Hanneman/Jaeckel to allow 120 days due to the IRS tax lien, which would be June 1, 2017, for the Kregers to repurchase the property at W3675 Lower Hebron Road, Fort Atkinson (#010-0515-0333-000) following the County policy on full payment of the taxes and 125% of the current year taxes. If payment is not received by the June 1, 2017 deadline, administration will move forward for sale of the property as per County policy and will start the eviction process. The motion passed 5-0.
- 14. Review of the financial statements and department update for Preliminary December 2016-Finance Department.** Lamers stated there will be a surplus in the Finance Department of a little over \$4,000.
- 15. Review of the financial statements and department update for Preliminary December 2016-Treasurer's Office.** Lamers stated that interest on taxes is lower than budgeted. Currently, it will be \$22,000 lower than the budget at the end of the year. Regular interest on investments is about \$114,000 above budgeted revenue at the end of the year. Fair market adjustment currently is at (\$358,000) which is adjusted monthly. The department as a whole is over by \$169,000 due to the FMV adjustment.
- 16. Review of the financial statements and department update for Preliminary December 2016-Child Support Department.** Currently, the Child Support budget has a surplus of \$47,000 but that may be adjusted with the final report.
- 17. Discussion of funding for projects related to the new Highway Facilities for sale of old Highway Facilities.** Wehmeier stated that there will be an infrastructure meeting prior to the next County Board regarding the bids for the demolition. Overall, the County is expected to be below budget and will update the County Board at next meeting.
- 18. Discussion on 2016 projections of budget vs. actual.** Lamers stated as noted with the Treasurer, the reduction in fair market value on investments. Clerk of Courts for court reimbursement expenditures are over budget at approximately \$134,000, but Lamers is of the opinion that the Clerk of Courts department overall will be approximately \$2,000 over, but may have more 2016 adjustments. Sheriff is currently projected to be over budget by \$60,000 with the majority being from the Jail. There needs to be a conversation on what has to be shifted from the Jail Assessment fund to the Jail business unit. Some of the smaller departments may be over with smaller amounts such as Administration, Corporation Counsel and Land Conservation.

19. **Update on the ERP (Enterprise Resource Planning) system.** Lamers explained to the Committee where the County is in the process of implementing the new ERP system. He explained that looking ahead there will have to be a discussion on what the Committees/County Board will use in place of vouchers since the goal is to have the departments scan invoices directly and use fewer paper vouchers. Questions for example are should we be submitting voucher reports to the Committees or a report to the County Board with a certain dollar amount.
20. **Update on contingency fund balance.** Lamers directed the Finance Committee to the schedule showing the current balance of 2017 general contingency of \$521,482 and other contingency of \$28,000 for the possible use for UW Extension. The vested benefits balance is \$290,000.
21. **Set future meeting schedule, next meeting date, and possible agenda items.** The next regular meeting is March 9, 2017. Agenda items will include closing of the 2016 year-end, foreclosed properties, update on the Highway Shop projects and budget to actual projections.
22. **Payment of Invoices-**After review of the invoices, a motion was made by Jaeckel/Hanneman to approve the payment of invoices totaling \$512,435.75 for the main review and \$2,396,279.57 for the other payments, p-cards and payroll deductions. The motion passed 5-0.
23. **Adjourn** – A motion was made by Jaeckel/Rinard to adjourn at 10:40 a.m. The motion passed 5-0.

Respectfully submitted,

Russell Kutz
Finance Committee
Jefferson County
/bll



GENERAL COMMUNICATIONS

your safety is our business

December 10, 2016

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

RE: Waterloo 60' Tower Quote

| <u>Qty</u> | <u>Description</u> | <u>Price</u> | <u>Ext Price</u> |
|------------|---|--------------|------------------|
| 1 | 60' Self-supporting Tower constructed of solid steel members. 2.5 ft. center to center distance between legs; triangular construction. Hot dipped galvanized sections and components Tower assembly hardware Solid rod construction of tower sections Horizontal members for climbing in one tower face Anchor steel with full-sized template to simultaneously position anchor bolts for all legs TIA-G grounding -(1) 7'-6" lightning rod with 21' Lightning Rod Extender -(1) Tuf Tug Safety Climb Device with Trolley Less Harness | \$ 6,235.00 | \$ 6,235.00 |
| 1 | Engineering drawings per design, to be P.E. sealed by a Registered Wisconsin Professional Engineer | \$ 500.00 | \$ 500.00 |
| 1 | Custom foundation (unit base or drilled caisson) if soil report is supplied | \$ 750.00 | \$ 750.00 |
| 1 | Freight Estimated Cost, to the nearest access point to the site, via flatbed tractor trailer. | \$ 1,500.00 | \$ 1,500.00 |
| 1 | Estimated anchor steel freight shipped direct from our supplier. Average anchor steel lead time is 1 to 2 weeks. | \$ 375.00 | \$ 375.00 |
| 1 | Tower Foundation (ESTIMATE) | \$ 8,000.00 | \$ 8,000.00 |
| 1 | Erect Tower and Ground Ring | \$ 5,000.00 | \$ 5,000.00 |
| 1 | Project Management | \$ 2,000.00 | \$ 2,000.00 |
| Total: | | \$ 24,360.00 | \$ 24,360.00 |

WIND AND ICE LOAD

90 mph 3-sec gust basic wind speed (no ice) and 40 mph 3-sec gust basic wind speed (0.75" radial ice) with a structure class II, exposure C criteria, and topographical category 1 per ANSI/TIA-222-G.

TWIST AND SWAY

Twist and Sway per ANSI/TIA-222-G for 3' & 2' diameter dishes for 10 db degradation at 60 MPH with no ice. All operational basic wind speeds are calculated at 33 feet above tower base per EIA specification.

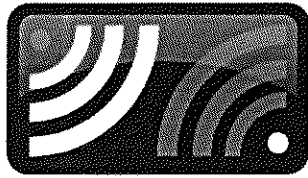
It is the customer's responsibility to provide dish azimuths for tower analysis. In the absence of customer provided dish azimuths, Valmont will assume azimuths for quoting purposes. Please

Madison
2880 Commerce Park Drive
Madison, WI 53719
(608) 271-4848 / (800) 356-3200

Milwaukee
N57 W13466 Reichert Avenue
Menomonee Falls, WI 53051
(262) 439-2000 / (800) 546-9468

www.gencomm.com

#8



GENERAL
COMMUNICATIONS
your safety is our business

be aware that without specific azimuth information at the time of quotation, Valmont will not be held liable for towers that do not meet twist and sway criteria when actual azimuths are applied.

ANTENNA LOAD

60' - (1) DB224A top mounted
60' - (1) 7/8" Coax Line
55' - (1) 3' Solid MW Dish with Radome Assumed
55' - (1) 5/8" Coax Line
48' - (1) 2' Solid MW Dish with Radome Assumed
48' - (1) 5/8" Coax Line

DELIVERY

Estimated lead time is 6 to 8 weeks. Please note that lead times are estimated and can fluctuate due to production capacity. Please contact customer service to verify current lead times or if a better delivery date is possible when placing an order. A complete soil report and plot plan (for guyed towers) must be received by Valmont prior to manufacturing.

Anchor Steel Delivery: Advance notice is required: estimated 10 business days for standard bolts and 21 business days for guyed tower and non-standard bolts. Please note that lead times are estimated and can fluctuate due to production capacity.

Assumptions:

- Normal Soil Conditions
- This quote does not include any additional billing that may come from Valmont for the new foundation plans.

If you have any questions please e-mail gary.pelletier@gencomm.com or call 608-310-7122.

Sincerely,

Gary E. Pelletier

Gary E. Pelletier
General Manager

Madison
2880 Commerce Park Drive
Madison, WI 53719
(608) 271-4848 / (800) 356-3200

www.gencomm.com

Milwaukee
N57 W13466 Reichert Avenue
Menomonee Falls, WI 53051
(262) 439-2000 / (800) 546-9468

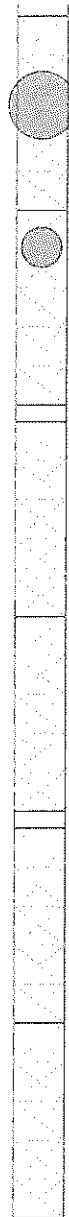
| Section | 13 | 12 | 11 |
|-----------------|----------|-------------|----------|
| Legs | SR 1 1/2 | | SR 1 1/4 |
| Leg Grade | | AST-50 | |
| Diagonals | | SR 1/2 | |
| Diagonal Grade | | A36 | |
| Top Girts | | SR 3/4 | |
| Mid Girts | | SR 3/4 | |
| Bottom Girts | | SR 3/4 | |
| Horizontal | | SR 3/4 | |
| Face Width (ft) | | 2.5 | |
| # Panels @ (ft) | | 30 @ 1.9167 | |
| Weight (K) | 1.5 | | |

60.0 ft

40.0 ft

20.0 ft

0.0 ft



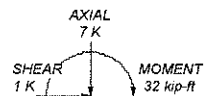
ALL REACTIONS
ARE FACTORED

MAX. CORNER REACTIONS AT BASE:

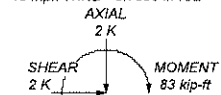
DOWN: 37 K

UPLIFT: -38 K

SHEAR: 1 K



TORQUE 0 kip-ft
40 mph WIND - 0.7500 in ICE



TORQUE 0 kip-ft
REACTIONS - 90 mph WIND

DESIGNED APPURTENANCE LOADING

| TYPE | ELEVATION | TYPE | ELEVATION |
|--|-----------|----------------------------|-----------|
| 21" LRE with 7-6" lightning rod (ann=11.5) | 60 | HP3-11 (Assumed) | 55 |
| DB224-A | 60 | P2F-52 w/ Radome (Assumed) | 48 |

MATERIAL STRENGTH

| GRADE | Fy | Fu | GRADE | Fy | Fu |
|---------|--------|--------|-------|--------|--------|
| A572-50 | 50 ksi | 65 ksi | A36 | 36 ksi | 58 ksi |

TOWER DESIGN NOTES

1. Tower is located in Jefferson County, Wisconsin.
2. Tower designed for Exposure C to the TIA-222-G Standard.
3. Tower designed for a 90 mph basic wind in accordance with the TIA-222-G Standard.
4. Tower is also designed for a 40 mph basic wind with 0.75 in ice. Ice is considered to increase in thickness with height.
5. Deflections are based upon a 60 mph wind.
6. Tower Structure Class II.
7. Topographic Category 1 with Crest Height of 0.00 ft
8. TOWER RATING: 82.2%

| | | | | | |
|---|--|-----------------------|--|--|--|
| valmont | | 1545 Pidco Drive | | Job: Quotation 340071-02 | |
| STRUCTURES Plymouth, IN 46563 | | Phone: (574) 936-4221 | | Project: U-2.5 x 60' - Waterloo, WI | |
| Valmont Industries, Inc. - Specialty Structures Group | | FAX: (574) 936-3458 | | Client: General Communications, Inc | |
| | | | | Drawn by: fcw1 | |
| | | | | Date: 11/14/18 | |
| | | | | Scale: NTS | |
| | | | | Dwg No. E-1 | |

#8

BLOCK FOUNDATION SUMMARY

Waterloo, WI
General Communications, Inc

U- 2.5 60
A- 340071-02

Y 0.0

Foundation Dimensions

| | | |
|--------------------------|-------|----|
| Pad width, W, | 7.5 | ft |
| Depth, D, | 5.0 | ft |
| Ext. above grade, E, | 0.5 | ft |
| Pad thickness, T, | 5.5 | ft |
| Depth neglected, N, | 5.0 | ft |
| Volume, V _c , | 11.46 | cy |

Soil Information Per:

Assumed as Clay Per TIA-222-G Annex F.

Soil Parameters

| | | |
|----------------------------|-------|---------|
| Soil unit weight, γ | 110 | pcf |
| Ultimate Bearing, B_u | 5.000 | ksf |
| Cohesion, C_o | 1.000 | ksf |
| Friction angle, ϕ : | 0.0 | degrees |
| Ult. Passive P_u , P_p | 0.510 | pcf |
| Base sliding, μ : | 0.20 | |

Material Properties

| | | |
|----------------------------|-------|-----|
| Steel tensile str, F_y : | 60000 | psi |
| Conc. Comp. str, F'_c : | 3000 | psi |
| Conc. Density, ρ : | 150 | pcf |
| Clear cover, cc: | 3.00 | in |

Backfill Compaction

| | | |
|-------------------|------|------|
| Lift thickness: | 12 | in |
| Compaction: | 97 | % |
| Standard Proctor: | ASTM | D698 |

Reinforcement Design

| | | |
|------------------------|----|------|
| pad, m _p : | 13 | bars |
| size, s _p : | 6 | |

* Rebar to be equally spaced, both ways, top & bottom

* Use standees to support top rebar above bottom rebar in mat

Anchor Steel Selection

Part Number, P/N: 105764 48" long, 15" diameter

Note: The centroid of the tower is offset from the centroid of the foundation

Tower design conforms to the following:

* 1997 Uniform Building Code (UBC)

* 2000 & 2003 International Building Code (IBC)

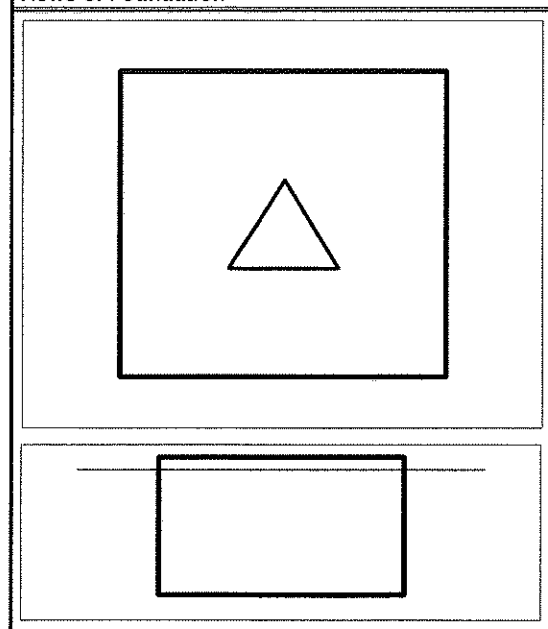
* ANSI TIA-222-G

* Building Code Requirements for Reinforced Concrete (ACI 318-02)

Foundation Loading

[illegible]

Views of Foundation



Additional Notes:

* No foundation modifications listed.

* No foundation notes given.

X 8

RESOLUTION NO. 2016-____

Authorizing capital funds of \$85,000 in the Human Services Department budget originally budgeted for replacement of roofing to be transferred for upgrade and replacement of alarm system and authorization to issue an RFP for the project

Executive Summary

In the 2017 Human Services Budget there was \$85,000 allocated for purposes of installing a new roof on the Health and Human Services Building. In preparation for developing a scope of work for the project, it was determined that the existing roof could last up to five more years with minimal cost, and immediate replacement of the roof was not necessary. During this time, an analysis of the fire alarm systems for the four buildings that make up the south campus (Hillside Office, Health and Human Services Building, Lueder Haus and the Workforce Development Center which houses UW-Extension and Jefferson County Economic Development Consortium as well), indicated that significant upgrades were needed in all four buildings for proper protection of persons and property. The initial estimated cost is approximately \$120,000.

At the Human Services Board meeting on February 14th, this was brought forward as a potential issue and the recommendation was for staff to bring back a resolution for review at the March 14th Human Services Board meeting that would authorize the transfer of \$85,000 from the roof project to the fire alarm project, and in accordance with the County Purchasing Policy, provide authorization to issue a Request for Proposals as this fire alarm project was not originally in the FY 2017 Budget. The Finance Committee reviewed this on March 9th and the Infrastructure Committee and Health and Human Services Board reviewed this resolution on March 14th and recommended forwarding to the County Board for approval. Required funds for this project in excess of \$85,000 will come from 2016 carryover funds pending approval by the County Board.

WHEREAS, the Executive Summary is hereby incorporated by reference into this resolution, and

WHEREAS, Jefferson County staff have determined that the roof on the Health and Human Services building does not require immediate replacement as originally thought, and

WHEREAS, it has been identified that additional work is needed on the fire alarm systems of all four buildings referenced above, and

WHEREAS, the Human Services Board has recognized in the interest of public safety that work on the alarm system should be a priority project, and

WHEREAS, deferring the Health and Human Services Building roofing project will provide \$85,000 toward replacing fire alarm systems with the remaining funds being available via the FY 2016 to FY 2017 Budget Carryover request upon approval by the County Board.

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board of Supervisors authorizes the transfer of \$85,000 in the FY 2017 Budget from the Health and Human Services Roofing Project to the South Campus Fire Alarm Project.

BE IT FURTHER RESOLVED that the County Administrator is authorized to publish a Request for Proposals (RFP) for the South Campus Fire Alarm project in accordance with the Jefferson County Purchasing Policy Ordinance.

Fiscal Note: The estimated cost of the project is \$120,000. With the transfer of \$85,000 from the roofing project to the fire alarm project and pending approval of \$45,000 in carryover funds from FY 2016 to 2017, adequate funds will be available in the Human Services Budget to execute the project. As this is a Budget Amendment 20 votes are required.

Ayes _____ Noes _____ Abstain _____ Absent _____ Vacant _____

Requested by Human Services Board, Infrastructure Committee, Finance Committee 03-14-17

Ben Wehmeier: 03-08-17 REVIEWED: Administrator _____; Corp. Counsel _____; Finance Director _____

County Owned

| | Property Information | | | Value | | Total Unpaid | | | Comment |
|----|----------------------|--|------------------|------------|---------|--------------|-----------|------------|--|
| | Parcel Number | Property Address | Municipality | Assessment | EST FMV | Taxes | Interest | Total | |
| 3 | 008-0714-0114-016 | Todd Brunner | T. Farmington | 62,100 | 63,100 | 8,787.95 | 4,183.17 | 12,971.12 | |
| 4 | 008-0715-1042-001 | Todd Brunner | T. Farmington | 36,400 | 37,000 | 4,910.92 | 2,195.03 | 7,105.95 | |
| 5 | 010-0515-0333-000 | Alan L Kreger W3675 Lower Hebron Rd Fort Atkinson | T. Hebron | 80,200 | 79,100 | 16,470.02 | 11,712.64 | 28,182.66 | Making Payments |
| 6 | 014-0615-1333-001 | Neil & Karen Thompson W2890 County Road Y Helenville | T. Jefferson | 83,400 | 88,400 | 14,170.52 | 6,737.52 | 20,908.04 | House fire damage-may have to be torn down |
| 11 | 020-0814-0613-008 | Real Time Investments W7075 Main St Watertown WI 53094 | T. Milford | 26,000 | 25,300 | 5,635.56 | 2,389.48 | 8,025.04 | Town Interested in This Property |
| 13 | 020-0814-0743-048 | Ronnell D Varese Hunter Unit 508 Rubidell Resort | T. Milford | 8,500 | 8,300 | 518.70 | 208.66 | 727.36 | |
| 26 | 026-0616-1714-006 | K, L & A Lausten W1710 County Road F Sullivan | T. Sullivan | 47,900 | 45,600 | 9,245.65 | 3,700.51 | 12,946.16 | |
| 26 | 026-0616-1714-007 | K, L & A Lausten W1714 County Road F Sullivan | T. Sullivan | 48,100 | 45,800 | 6,119.37 | 2,532.76 | 8,652.13 | |
| 27 | 026-0616-1714-008 | Karen Lausten W1718 County Road F Sullivan | T. Sullivan | 65,300 | 62,200 | 13,081.92 | 6,052.82 | 19,134.74 | |
| 31 | 141-0715-0731-004 | Richar Enterprises LLC | V. Johnson Creek | 485,000 | 479,800 | 135,343.80 | 91,500.79 | 226,844.59 | |
| 32 | 171-0516-2242-079 | Steven Herr 111 S Fourth St Palmyra | V. Palmyra | 90,100 | 88,100 | 25,572.03 | 13,043.28 | 38,615.31 | Unhabited for 10 yrs Code violations, hole in windows/roof |
| 39 | 241-0614-1124-016 | Pakhar and Mohinder Singh 721 S Main St Jefferson | C. Jefferson | 60,000 | 58,600 | 15,572.66 | 6,542.37 | 22,115.03 | Old gas station City ordered building to be removed due to flood |
| 40 | 241-0614-1141-033 | Karen Vogel 357 Brickyard Ct Jefferson | C. Jefferson | 38,800 | 37,900 | 7,295.88 | 2,917.73 | 10,213.61 | |
| 46 | 291-0815-0412-218 | Daren Maron 510 Market St Watertown | C. Watertown | 8,000 | 8,000 | 8,467.51 | 7,123.99 | 15,591.50 | City removed building in 2007 Substandard lot regulations Section 18.407 |

Total County Owned

271,192.49 160,840.75 432,033.24

Others

| | Property Information | | | Value | | Total Unpaid | | | Comment |
|----|---|---|------------------|------------|---------|--------------|-----------|-----------|--------------------------------------|
| | Parcel Number | Property Address | Municipality | Assessment | EST FMV | Taxes | Interest | Total | |
| 25 | 022-0613-0533-047 | Betty Alder W9354 Oakland Rd | T. Oakland | 193,200 | 202,200 | 40,302.44 | 21,187.10 | 61,489.54 | Substandard lot-cant be sold separat |
| | GAL Petitioned for Extension on Time to Redeem-Judge Ext until 6/1/17 | | | | | | | | |
| 25 | 022-0613-0533-059 | Betty Alder | T. Oakland | 12,000 | 12,600 | 2,364.27 | 1,362.01 | 3,726.28 | Substandard lot-cant be sold separat |
| | GAL Petitioned for Extension on Time to Redeem-Judge Ext until 6/1/17 | | | | | | | | |
| 28 | 032-0814-1043-000 | John & Terri Spaude N8990 West Rd Watertown | T. Watertown | 281,000 | 239,000 | 26,497.75 | 11,627.54 | 38,125.29 | MFL Program |
| 35 | 226-0514-0322-132 | Lucille Keim 420 Clarence St | C. Fort Atkinson | 141,900 | 139,000 | 19,107.69 | 8,051.21 | 27,158.90 | |
| | GAL Petitioned for Extension on Time to Redeem-Judge Ext until 6/1/17 | | | | | | | | |
| 45 | 291-0815-0411-209 | Boparai LLC 905 E Main St Watertown | C. Watertown | 184,600 | 183,900 | 25,769.23 | 6,899.70 | 32,668.93 | City would like this property |

Total Not Foreclosed Yet

642,727.49 364,430.86 1,007,158.35

RESOLUTION NO. 2005-72

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

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

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

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

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

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

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

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

AYES 28

NOES 0

ABSENT 2

Requested by
Finance Committee

12-13-05

PCR:12-07-05

#14
~~12-13-05~~

WHEREAS such bids were received and opened on January 15, 1986, with the following results:

| COMPANY | MAKE AND MODEL TRACTOR & MOWER | BID W/O TRADE | BID WITH TRADE |
|--|--|------------------|-------------------|
| Stateline Ford Tractor, Inc. Janesville, Wisconsin | Ford — 3910 Mott Interstater 74 | \$61,039.00 | \$55,139.00 |
| Tractor Loader Sales, Inc. Waukesha, Wisconsin | Massey Ferguson 250 Mott Interstater 74 | \$82,917.00 | \$52,478.00 |
| Service Motor Company, Inc. Fond du Lac, Wisconsin | Case — 1194 Mott Interstater 74 | \$56,100.00 | \$47,805.00 |
| Trade-ins: W.T. #4, John Deere with Sickel Mower, 1971 W.T. #38, 1966 IHC with Sickel Mower and Loader IHC 2000 W.T. #39, 1966 IHC with Sickel Mower and Loader IHC 2000 | | | |

Reason for Trading above equipment: Old, worn out and very difficult to obtain repair parts.

NOW THEREFORE BE IT RESOLVED that the Highway Department be and is hereby authorized to purchase three (3) Rear Wheel Drive Diesel Tractors with Mid Side Mounted Flail Mowers, Case 1194 with Mott Interstater 74 Flail Mowers, from Service Motor Company, Inc., Fond du Lac, Wisconsin, for the net bid price, with trade-ins, of \$47,805.00.

The money to come from the Highway Machinery Fund.

Mr. Maasz moved that Resolution No. 85-78 be adopted. Seconded and carried by the following roll call:

Ayes: Burbach, Schultz, Groth, Sell, Fredrich, Geise, Niedfeldt, W. Wilson, Jaeger, Kramer, Klug, Krause, Strauss, M. Wilson, Gottschalk, Ehrke, Steise, Buri, Fellows, Betschler, Pinnow, Kaufman, Moyse, Foucault, McIntyre, Wegner, Abendroth, Mack, Lueder, Maasz. Total 30.

Noes: 0.

Absent: 0.

Mr. Geise read Resolution No. 85-79.

WHEREAS, Wisconsin Statutes 74.03(8)(g) and 74.031(9) permit alternate methods of settlement between counties and cities, towns and villages for special assessments; and

WHEREAS, settlement in full after local return of tax rolls to the County will provide the local jurisdictions with more immediate revenue and save all parties some bookkeeping work as opposed to the present system of continuing settlement as payment is received.

NOW, THEREFORE, BE IT RESOLVED: that Jefferson County will hereafter settle with cities, towns and villages for special assessments (improvement items) at the County Treasurer's first settlement in August.

Mr. Geise moved that Resolution No. 85-79 be adopted. Seconded and carried by the following roll call:

Ayes: Burbach, Schultz, Groth, Sell, Fredrich, Geise, Niedfeldt, W. Wilson, Jaeger, Kramer, Klug, Krause, Strauss, M. Wilson, Gottschalk, Ehrke, Steise, Buri, Fellows, Betschler, Pinnow, Kaufman, Moyse, Foucault, McIntyre, Wegner, Abendroth, Mack, Lueder, Maasz. Total 30.

Noes: 0.

Absent: 0.

Mr. Geise read Resolution No. 85-80.

WHEREAS, it is customary for the Legislation and Rules Committee to solicit bids from newspapers within Jefferson County to serve as the County's official newspaper for a 2-year term commencing in April of even-numbered years, and

WHEREAS, services provided by the official newspaper in the past have included publishing minutes and preparation of minute books.

NOW THEREFORE BE IT RESOLVED that the Legislation and Rules Committee is authorized to solicit bids for the publication of minutes and preparation of minute books for the 2-year term commencing April, 1986.

Mr. Geise moved that Resolution No. 85-80 be adopted. Seconded and carried.

Mr. Geise read Resolution No. 85-81.

BE IT RESOLVED that the Jefferson County Board in regular session assembled this 11th day of February, 1986, express and does hereby express its approval of the following Legislative Bill:

AB 621 SMALL CLAIMS ACTIONS — To increase to \$2,000 (now, \$1,000), the jurisdictional limit on small claims actions. Attorney fees included as costs in a judgment for \$1,000 or more to be \$100.

BE IT FURTHER RESOLVED that a copy of this resolution be sent by the County Clerk to all Jefferson County State Senators and State Representatives.

Mr. Geise moved that Resolution No. 85-81 be adopted. Seconded and carried.

Mr. Geise read Resolution No. 85-82.

BE IT RESOLVED that the Jefferson County Board in regular session assembled this 11th day of February, 1986, express and does hereby express its approval of the following Legislative Bill:

SB 445 PUBLIC DEFENDER SYSTEM; INDIGENCY — To provide that in determining indigency to qualify for a state public defender, an asset disposed of by a defendant for less than fair market value within the 2-year



WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

2013 Wisconsin Act 87
[2013 Assembly Bill 415]

Method of Collecting Costs for
Razing a Building

BACKGROUND

Payments to Municipalities During the August Tax Settlement Process

During the August tax settlement process, a county treasurer, on or before August 20, is *required* to, among other obligations, pay in full to the treasurer of a town, village, or city (hereinafter, "municipality") unpaid *special taxes*¹ which have not been previously paid to, or retained by, the proper treasurer. However, regarding unpaid *special assessments*,² a county board *may*, by resolution, direct the county treasurer to also pay in full all unpaid amounts to the proper municipal treasurer that are on the municipality's tax roll.

Payments for Razing Buildings

The governing body of a town, city, or village (hereinafter, "municipality") may issue an order to raze a building that is old, dilapidated, dangerous, or out of repair and consequently is dangerous, unsafe, unsanitary, or otherwise unfit for human habitation and is unreasonable to repair. If the owner does not comply with the order within the prescribed time, the municipality may proceed to raze the building itself.

A municipality may charge the cost of razing the building in full or in part against the real estate upon which the building is located. *Under prior law*, if the cost was charged upon the real estate, it became a lien and could be assessed and collected as a *special tax*. If the owner did not pay the amount

¹ A "special charge" is defined as "an amount entered in the tax roll as a charge against real property to compensate for all or part of the cost to a public body of providing services to the property [and] includes any interest and penalties assessed for nonpayment of the special charge before it is placed on the tax roll" [s. 74.01 (4), Stats.]

² A "special assessment is defined as "an amount entered in the tax roll as an assessment against real property to compensate for all or part of the costs of public work or improvements which benefit the property" [s. 74.01 (3), Stats.]

This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents at the Legislature's Web site at: <http://www.legis.wisconsin.gov>.

due, the county treasurer was required to pay all of the unpaid special taxes to the municipality during the August settlement process, even though it was the municipality, and not the county, that razed the building.

2013 WISCONSIN ACT 87

2013 Wisconsin Act 87 (hereinafter, "the Act") expressly prohibits the cost of razing a building from being assessed and collected as a special tax. Instead, the Act specifies that the cost of razing the building may be assessed and collected as a *special charge*. This gives a county board the discretion to decide for itself whether or not the county will pay any unpaid costs to the municipality for razing a building.

Effective date: December 15, 2013

Prepared by: Melissa Schmidt, Senior Staff Attorney

January 8, 2014

MS:ty

#13

MEMORANDUM

TO: Senate Committee on Economic Development and Local Government

FROM: Kyle Christianson, Legislative Associate *KC*

DATE: October 23, 2013

SUBJECT: Support for Senate Bill 328

The Wisconsin Counties Association (WCA) supports Senate Bill 328, relating to the payment of razing costs.

Under current law, municipalities may raze a structure for many reasons, including if it is dilapidated, dangerous, unsanitary, out of repair, etc. Current law also allows municipalities to charge the razing costs against the real estate as a special "tax." By charging the costs as a tax, counties are forced to pay the razing costs, in addition to all property taxes - regardless if they are paid - during the August settlement period.

According to county treasurers, municipalities make unilateral decisions to raze structures and do not typically involve counties in the process. The costs of razing a single property can range from hundreds to tens of thousands of dollars. It is simply unfair to force all county taxpayers to pay costs resulting from a single municipality's actions.

Senate Bill 328 requires razing costs be charged as a special assessment or special charge, not a special tax. By charging razing costs as a special charge or assessment, if the county sells the lot for more than the property taxes the county has already paid, the razing costs are required to be paid. If, however, the county does not sell the lot for enough money to recoup the taxes, then the county would have the "option" to reimburse a municipality for the demolition costs.

WCA respectfully urges the committee to support Senate Bill 328. Please do not hesitate to contact the WCA office with any questions.

Thank you for your consideration.

MARK D. O'CONNELL, EXECUTIVE DIRECTOR

#14
#00



Luther S. Olsen

State Senator

14th District

**Testimony in Support of SB 328
October 23, 2013**

**Senate Committee on
Economic Development and Local Government**

Thank you Chairman Gudex and Committee members for taking the time today to hear Senate Bill 328.

This legislation seeks to address concerns raised by County Treasurers from around the state regarding a loophole that allows municipalities to add costs of razing dilapidated buildings as an additional tax on property tax bills. This effectively shifts the financial burden of destroying these structures from the one municipality to the entire County.

Under current law, if a municipality decides to raze a dilapidated building and the owner of the real estate does not pay; the cost of razing can be assessed as a special tax. If the property tax bill and special tax remain unpaid by the owner, the County then must bear the financial burden for both and reimburse the municipality accordingly.

Under this bill, the cost of razing may be assessed and collected as a special charge, but not as a special tax. It clarifies that municipalities are responsible for the cost to raze a structure in their jurisdiction. Thus, when a municipality makes the decision to raze a building, they can't automatically pass the cost on to the County. Under this proposal, counties will have the option, as with all special charges, of reimbursing the municipality for razing costs when property taxes are not paid.

Municipalities bear the responsibility for inspecting properties and maintaining the safety of structures. Thus, it makes sense that they should be responsible for any costs incurred as a result of their decision to raze a structure. Based on the Fiscal Estimate prepared by the Department of Revenue it does not appear this is a widespread practice but I feel it is prudent to clarify this issue before it becomes more common.

Once again, thank you for your time. Several county officials are waiting to testify today, and they will speak first hand to this issue.

RESOLUTION NO. 2016-_____

Authorizing contingency fund transfer to offset fiscal year 2016 departmental deficits

Executive Summary

At year end, the County Administrator requests a budget transfer from contingency or general funds to offset department deficits. This request is reviewed by the Finance Committee and acted on by the County Board for approval. This resolution will authorize transferring \$197,666 from the contingency fund to various county departments due to fiscal year 2016 deficits. The Finance Committee considered this resolution at its March 9, 2017 meeting and recommended forwarding to the County Board for approval.

WHEREAS, the Executive Summary is hereby incorporated by reference into this resolution, and

WHEREAS, due to circumstances arising after the 2016 budget was adopted, the following transfers of funds are necessary from the contingency appropriation account and/or general fund as indicated to close the accounting books for 2016:

| Department | Bus Unit | Account Number | Deficit Amount | Original Levy | Percent of Levy |
|---------------------------|----------|----------------|----------------|---------------|-----------------|
| County Administration | 81 | 599999 | 1,438 | 265,029 | 0.5% |
| County Treasurer | 1401 | 599999 | 169,468 | (821,664) | 20.6% |
| Corporation Counsel | 1701 | 599999 | 850 | 350,991 | 0.2% |
| Sheriff | 2001 | 599999 | 10,381 | 12,231,125 | 0.1% |
| Clerk of Courts | 2401 | 599999 | 5,878 | 1,561,913 | 0.4% |
| Land & Water Conservation | 7001 | 599999 | 9,651 | 236,468 | 4.1% |
| Total | | | <u>197,666</u> | | |
| Contingency Fund | | | 197,666 | | |
| General Fund | | | 0 | | |
| Total | | | <u>197,666</u> | | |

WHEREAS, the Finance Committee recommends that the above departmental deficits be funded by the transfers set forth above totaling \$197,666,

NOW, THEREFORE, BE IT RESOLVED that the aforementioned transfers of funds are hereby approved and the 2016 budget is amended to reflect the same.

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

The contingency fund has a balance of \$333,464, of which \$197,666 is needed to offset the deficit for 2016.

The main reason for the Administration Department budget was partially due to additional increases in wages that were not originally budgeted

The County Treasurer was due to the negative adjustment to fair market value on investments of approximately \$350,000.

The Corporation Counsel office's deficit is due to a few miscellaneous items that went over budget.

The Sheriff's department deficit is due to overtime and worker's compensation over budget.

The Clerk of Courts overage is mainly for court order attorney fees that were approximately \$130,000 over budget.

The Land & Water Conservation Department has a deficit due to less permit and fee revenue than anticipated.

Ayes _____ Noes _____ Abstain _____ Absent _____ Vacant _____

Requested by
Finance Committee

3-14-17

Brian Lamers: 02-20-17; Blair Ward: 02-22-17

REVIEWED: Administrator____; Corp. Counsel ____; Finance Director ____

HS

Jefferson County
Departmental Surplus (Deficit) Recap
For the Year Ended December 31, 2016

6-Mar-17 Updated

| Dept | Department | General Ledger Surplus (Deficit) | Budgetary Only Accounts | Estimated Additional Activity | Actual Non-Lapsing Request | Actual Surplus (Deficit) | Deficit Transfer Contingency Fund | General Fund | Amended Surplus (Deficit) | Original Tax Levy 2016 | Actual Surplus (Deficit) |
|---------------------|----------------------|--|-------------------------------|-------------------------------------|----------------------------------|--------------------------------|---|-----------------|---------------------------------|---------------------------------|--------------------------------|
| 000 | General Revenues | 1,017,479.00 | | | (244,122.00) | 773,357.00 | (197,866.00) | | 575,691.00 | (7,367,457.00) | 10.5% |
| 001 | County Board | 18,529.00 | | | (7,256.00) | 11,273.00 | | | 11,273.00 | 392,202.00 | 2.9% |
| 002 | Economic Development | 168,326.00 | | | (168,326.00) | 0.00 | | | 0.00 | 0.00 | 0.0% |
| 004 | Human Resources | 46,089.00 | | | (26,665.00) | 19,424.00 | | | 19,424.00 | 455,087.00 | 4.3% |
| 008 | County Administrator | (1,438.00) | | | | (1,438.00) | 1,438.00 | | 0.00 | 265,029.00 | -0.5% |
| 010 | Register of Deeds | 176,039.00 | | | (44,583.00) | 131,456.00 | | | 131,456.00 | (181,459.00) | 72.4% |
| 012 | County Clerk | 14,618.00 | | | (178.00) | 14,440.00 | | | 14,440.00 | 226,974.00 | 6.4% |
| 013 | Land Information | 103,838.00 | | | (99,483.00) | 4,355.00 | | | 4,355.00 | 362,066.00 | 1.2% |
| 014 | County Treasurer | (169,468.00) | | | | (169,468.00) | 169,468.00 | | 0.00 | (621,664.00) | -20.6% |
| 016 | District Attorney | 16,892.00 | | | | 16,892.00 | | | 16,892.00 | 674,578.00 | 2.5% |
| 017 | Corporation Counsel | (850.00) | | | | (850.00) | 850.00 | | 0.00 | 350,991.00 | -0.2% |
| 018 | Parks | 514,992.00 | | | (423,284.00) | 91,708.00 | | | 91,708.00 | 760,167.00 | 12.1% |
| 019 | Central Services | 72,655.00 | | | (60,000.00) | 12,655.00 | | | 12,655.00 | 654,388.00 | 1.9% |
| 020 | Sheriff | 473,854.00 | | | (484,235.00) | (10,381.00) | 10,381.00 | | 0.00 | 12,231,125.00 | -0.1% |
| 023 | Child Support | 47,430.00 | | | | 47,430.00 | | | 47,430.00 | 166,519.00 | 28.5% |
| 024 | Clerk of Courts | (5,878.00) | | | | (5,878.00) | 5,878.00 | | 0.00 | 1,561,913.00 | -0.4% |
| 025 | Medical Examiner | 4,709.00 | | | | 4,709.00 | | | 4,709.00 | 99,320.00 | 4.7% |
| 026 | Finance | 323,105.00 | | | (318,624.00) | 4,481.00 | | | 4,481.00 | 451,156.00 | 1.0% |
| 027 | Emergency Management | 172,236.00 | | | (168,199.00) | 4,037.00 | | | 4,037.00 | 74,224.00 | 5.4% |
| 053 | Veterans Services | 21,938.00 | | | (17,222.00) | 4,716.00 | | | 4,716.00 | 160,363.00 | 2.9% |
| 068 | UW Extension | 77,800.00 | | | (33,354.00) | 44,446.00 | | | 44,446.00 | 317,552.00 | 14.0% |
| 069 | Fair Park | 87,105.00 | | | (30,102.00) | 57,003.00 | | | 57,003.00 | 70,349.00 | 81.0% |
| 070 | Land Conservation | 114,187.00 | | | (123,838.00) | (9,651.00) | 9,651.00 | | 0.00 | 236,468.00 | -4.1% |
| 071 | Zoning | 290,931.00 | | | (221,183.00) | 69,748.00 | | | 69,748.00 | 323,637.00 | 21.6% |
| 099 | Library System | 217.00 | | | | 217.00 | | | 217.00 | 1,041,235.00 | 0.0% |
| General Fund Totals | | 3,585,335.00 | 0.00 | 0.00 | (2,470,654.00) | 1,114,681.00 | 0.00 | 0.00 | 1,114,681.00 | 12,504,763.00 | 8.9% |

| Fund | Fund | Beginning Fund Balance 1-Jan-16 | Current Activity | Estimated Additional Activity | Ending Fund Balance 31-Dec-16 | Percentage Change |
|------------------|--------------------|---------------------------------------|---------------------|-------------------------------------|-------------------------------------|----------------------|
| 100 | General Fund | 30,021,264.00 | (483,860.00) | | 29,537,404.00 | -1.6% |
| 240 | Health Department | 832,482.00 | (91,229.00) | | 741,253.00 | -12.3% |
| 250 | Human Services | 992,258.00 | (353,617.00) | | 638,641.00 | -55.4% |
| 300 | Debt Services | 75,384.00 | (75,384.00) | | 0.00 | 0.0% |
| 400 | Capital Projects | 1,848,046.00 | (66,276.00) | | 1,781,770.00 | -3.7% |
| 700 | Highway Department | 31,902,666.00 | (833,177.00) | | 31,069,489.00 | -2.7% |
| 750 | MIS Fund | 0.00 | 0.00 | | 0.00 | 0.0% |
| Total Govt Funds | | 65,672,100.00 | (1,903,543.00) | 0.00 | 63,768,557.00 | -3.0% |

| | |
|-----------------------------------|-----------------------|
| Ending fund balance 12/31/15 | 63,768,557.00 |
| Less beginning fund balance | (65,672,100.00) |
| Subtotal | (1,903,543.00) |
| | 0.00 |
| | 0.00 |
| | 0.00 |
| Increase due to operations | (1,903,543.00) |

Spreadsheet values as of 6-Mar-17

| | |
|--|----------------|
| Total increase in fund balances | (1,903,543.00) |
| Tax levy for 2016 | 28,620,964.00 |
| Increase as a percent of tax levy | -6.7% |

#15

RESOLUTION NO. 2016-_____

Authorizing year-end requests to carry over funds for fiscal year 2017

Executive Summary

At year end, departments are required to submit carryover requests for funds that are unspent. If the County Administrator approves the request, it is reviewed by the Finance Committee and acted on by the County Board for approval. There is a total of \$36,222,456.46 proposed to be carried over from fiscal year 2016 to fiscal year 2017, and of this amount, \$12,342,282.87 requires County Board approval. This resolution will authorize carryover funds of \$12,342,282.87 from fiscal year 2016 to fiscal year 2017. The Finance Committee considered this resolution at its March 9, 2017 meeting and recommended forwarding this resolution to the County Board for approval.

WHEREAS, the Executive Summary is hereby incorporated by reference into this resolution, and

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

WHEREAS, the Finance Committee has reviewed the collective requests of all departments to carry over the funds designated in the various accounts below, more particularly set forth in the Finance Committee minutes of March 9, 2017,

| | | | |
|--------------------|---------------------------|----------------------|---------------|
| Governmental funds | Non-spendable | 256,847.90 | |
| Governmental funds | Spendable, restricted | 3,499,338.91 | 3,499,338.91 |
| Governmental funds | Spendable, committed | 1,771,104.98 | 1,771,104.98 |
| Governmental funds | Total | <u>5,527,291.79</u> | |
| Proprietary funds | Capital net assets | 23,623,325.69 | |
| Proprietary funds | Restricted net assets | 160,509.13 | 160,509.13 |
| Proprietary funds | Restricted for Pension | 542,557.59 | 542,557.59 |
| Proprietary funds | Non-restricted net assets | <u>6,368,772.26</u> | 6,368,772.26 |
| Proprietary funds | Total | <u>30,695,164.67</u> | |
| Grand Total | | 36,222,456.46 | 12,342,282.87 |

WHEREAS, the Finance Committee recommends certain funds be designated as non-lapsing for fiscal year 2017 in the amounts as listed above,

NOW, THEREFORE, BE IT RESOLVED that the funds in the accounts identified in the Finance Committee minutes of March 9, 2017, and referenced above, totaling \$12,342,282.87,

are designated as non-lapsing in the 2016 budget and carried over to the 2017 departmental budgets which are hereby amended in the respective amounts.

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

Explanation of governmental funds: Non-spendable funds are funds that include prepaid items, deposits, and inventory accounts. Spendable, restricted funds are funds that are legally restricted by statutes, contracts, purchase orders, or funding source. Spendable, committed funds are funds that are spendable at the discretion of the County.

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

Ayes_____ Noes_____ Abstain_____ Absent_____ Vacant_____

Requested by
Finance Committee

3-14-17

Brian Lamers: 02-20-17, 03-06-17; Blair Ward: 02-22-17

REVIEWED: Administrator____; Corp. Counsel ____; Finance Director ____

Jefferson County
Final Non-Lapsing Requests
For the Year Ended December 31, 2016

Note: When it states "as for 2017 budget" this is what is in the 2017 budget that was estimated as carryover, there may be another line item to adjust that amount to actual.

| Department | Bus Unit | Acct # | Sub Acct | Explanation | Non-Spendable Fund Bal | Spendable Fund Balances Restricted Committed | Total |
|----------------------|----------|--------|----------|---|------------------------|---|------------|
| General Rev and Exp | 9801 | 594808 | | Resolution 2015-36 Purchase Park Land of of County Hwy A | | 34,122.00 | |
| General Rev and Exp | 9801 | 594808 | | Resolution 2016- Purchase Property at 302 & 304 S Center and 201 E Dodge St | | 210,000.00 | 244,122.00 |
| County Board | 11 | 531333 | | Video Services of County Board Meeting in dispute | | 4,500.00 | |
| County Board | 14 | 699700 | | Remaining Historical Commission funds as per 2017 budget | 2,830.67 | | |
| County Board | 14 | 594950 | | Remaining Historical Commission operating reserve adjustment | (73.94) | | 7,256.73 |
| Economic Development | 31 | 594955 | | Increase JCEDC vested benefit reserve to actual | 15,505.89 | | |
| Economic Development | 31 | 594950 | | Increase JCEDC fiduciary funds operating reserve | (3,503.64) | | |
| Economic Development | 31 | 699700 | | Remaining JCEDC fiduciary funds as per 2017 budget | 156,323.00 | | 168,325.25 |
| Human Resources | 41 | 521219 | | Professional Services-Arbitrations and Hearings | | 17,468.00 | |
| Human Resources | 41 | 532334 | | Air Fare for National Conference for Director | | 450.00 | |
| Human Resources | 41 | 532339 | | Parking for National Conference for Director | | 65.00 | |
| Human Resources | 41 | 532336 | | Lodging for National Conference for Director | | 1,072.00 | |
| Human Resources | 41 | 532335 | | Meals for National Conference for Director | | 110.00 | |
| Human Resources | 41 | 532350 | | Leadership development for County Admin-not done in 2016 | | 1,000.00 | |
| Human Resources | 41 | 532350 | | Coaching for Accountability sessions for 2017 | | 5,000.00 | |
| Human Resources | 41 | 521219 | | Independent Contractor Audit not Anticipated | | 1,500.00 | 26,665.00 |
| Register of Deeds | 1002 | 521295 | | Land Records Management System-Data Conversion | 1,110.67 | | |
| Register of Deeds | 1002 | 699700 | | Redaction Funds restricted by statue as per 2017 budget | 43,472.00 | | 44,582.67 |
| County Clerk | 1213 | 594950 | | Remaining ICC funds | (542.07) | | |
| County Clerk | 1213 | 699700 | | Remaining ICC funds as per 2017 budget | 720.00 | | 177.93 |
| Land Information | 1303 | 594950 | | Remaining land records modernization funds as per Wisc Statutes | 31,668.90 | | |
| Land Information | 1303 | 699700 | | Remaining land records modernization funds as per 2017 budget | 67,815.00 | | 99,483.90 |
| Parks Department | 1801 | 594820 | | Korth Park (Fort Health Care) Playground Sign | | 2,000.00 | |
| Parks Department | 1801 | 594829 | | Donation for Cappie's Landing Property Development | | 7,237.54 | |
| Parks Department | 1801 | 594829 | | Boat Launch, Donated Funds matched with Stewardship Grant | | 30,000.00 | |
| Parks Department | 1801 | 594829 | | New Pavement at Pohlman Park | | 12,000.00 | |
| Parks Department | 1801 | 594820 | | Remaining Bicycle Implementation Plan | | 10,051.00 | |
| Parks Department | 1806 | 594960 | | Remaining Carol Liddle estate funds, restricted by estate | 39.56 | | |
| Parks Department | 1806 | 699800 | | Carol Liddle estate funds as per 2017 budget | 81,928.00 | | |
| Parks Department | 1809 | 594950 | | Remaining Carlin Weld Parks funds, restricted by source | (4,093.64) | | |
| Parks Department | 1809 | 699700 | | Carlin Weld Park funds as per 2017 budget | 25,055.00 | | |
| Parks Department | 1812 | 594950 | | Remaining Carnes Park, non-lapsing request for capital items | | 31,675.62 | |
| Parks Department | 1812 | 699700 | | Carnes Park Development funds as per 2017 budget | | 86,426.00 | |
| Parks Department | 1812 | 594822 | | Mason Log Home Restoration Funds, restricted by source | 18,761.00 | | |
| Parks Department | 1814 | 699992 | | Remaining Garman Nature Preserve, restricted by source | 0.19 | | |
| Parks Department | 1814 | 699700 | | Garman Nature Preserve funds as per 2017 budget | 329.00 | | |

W:\Finance shared\Office\Excel\2016\Non-Lapsing Requests\Non lapsing requests 2016

Final

3/8/2017,9:08 AM

3/16

Jefferson County
Final Non-Lapsing Requests
For the Year Ended December 31, 2016

| Department | Bus Unit | Acct # | Sub Acct | Explanation | Non-Spendable Fund Bal | Spendable Fund Balances | | Total |
|--------------------|----------|--------|----------|---|------------------------|-------------------------|------------|------------|
| | | | | | | Restricted | Committed | |
| Parks Department | 1816 | 699992 | | Remaining Glacial Heritage, restricted by source | | 2,500.00 | | |
| Parks Department | 1816 | 699700 | | Glacial Heritage Development funds as per 2017 budget | | 16,209.00 | | |
| Parks Department | 1824 | 699992 | | Remaining Bike Trail donations, restricted by source | | (87,098.07) | | |
| Parks Department | 1824 | 699800 | | Remaining Bike Trail donations, restricted by source as per 2017 budget | | 110,951.00 | | |
| Parks Department | 1826 | 699992 | | Remaining Dog Park funds | | | 25,064.91 | |
| Parks Department | 1826 | 691100 | | Remaining Dog Park funds as per 2017 budget | | | 54,247.00 | 423,283.11 |
| | | | | | | | | |
| Central Services | 1901 | 594822 | | Electric Service Upgrade-North End Courthouse | | | 25,000.00 | |
| Central Services | 1901 | 594820 | | Flagpole and Employee outside area | | | 20,000.00 | |
| Central Services | 1901 | 535247 | | Employee Break Rooms | | | 15,000.00 | 60,000.00 |
| | | | | | | | | |
| Sheriff Department | 2001 | 531317 | | Tactical Vests for SWAT (6) | | | 6,999.50 | |
| Sheriff Department | 2001 | 531317 | | Lethal Launchers (3) & Holsters (2) | | | 1,519.97 | |
| Sheriff Department | 2001 | 594811 | | Propane Systems for 2016 Tahoes (6) | | | 48,040.74 | |
| Sheriff Department | 2001 | 594811 | | Replacement Tahoe (\$31,108 Received from Insurance) | | | 36,108.00 | |
| Sheriff Department | 2010 | 699992 | | Funds restricted by source -- Drug Education | | (80.24) | | |
| Sheriff Department | 2010 | 699700 | | Funds restricted by source -- Drug Education as per 2017 budget | | 1,520.00 | | |
| Sheriff Department | 2011 | 699992 | | Funds restricted by source -- Drug Restitution | | 377.26 | | |
| Sheriff Department | 2011 | 699700 | | Funds restricted by source -- Drug Restitution as per 2017 budget | | 8,719.00 | | |
| Sheriff Department | 2012 | 699992 | | Funds restricted by source -- Vehicle Forfeiture | | 1,702.43 | | |
| Sheriff Department | 2012 | 699700 | | Funds restricted by source -- Vehicle Forfeiture as per 2017 budget | | 3,932.00 | | |
| Sheriff Department | 2014 | 699992 | 011 | Remaining restricted donations -- K-9 related | | 6,376.48 | | |
| Sheriff Department | 2014 | 699992 | 012 | Remaining restricted donations -- Community Program | | 959.65 | | |
| Sheriff Department | 2014 | 699992 | 014 | Remaining restricted donations -- Honor Guard | | 1,209.52 | | |
| Sheriff Department | 2014 | 699700 | 016 | Remaining restricted donations -- Tactical Air Wing | | 94.00 | | |
| Sheriff Department | 2014 | 699992 | 017 | Remaining restricted donations -- Dive Team | | 618.21 | | |
| Sheriff Department | 2014 | 699992 | 018 | Remaining restricted donations -- DTF | | 937.75 | | |
| Sheriff Department | 2102 | 699992 | | Funds restricted by source -- Drug Task Force | | 10.35 | | |
| Sheriff Department | 2104 | 699992 | | Funds restricted by source -- Federal Forfeitures | | 4,457.83 | | |
| Sheriff Department | 2104 | 699700 | | Funds restricted by source -- Federal Forfeitures as per 2017 budget | | 209,057.00 | | |
| Sheriff Department | 2105 | 699700 | | Funds restricted by source -- CEASE Marijuana as per 2017 budget | | 201.00 | | |
| Sheriff Department | 2108 | 699992 | | Funds restricted by source -- State Forfeitures | | 2,704.28 | | |
| Sheriff Department | 2108 | 699800 | | Funds restricted by source -- State Forfeitures as per 2017 budget | | 5,259.00 | | |
| Sheriff Department | 2203 | 594950 | | Jail assessment funds restricted by Wisconsin Statutes | | (22,011.15) | | |
| Sheriff Department | 2203 | 699700 | | Jail assessment funds restricted by Wisconsin Statutes per 2016 budget | | 165,523.00 | | 484,235.58 |
| | | | | | | | | |
| Finance Department | 2601 | 594818 | | ERP System (Tyler Munis) | | | 318,623.72 | 318,623.72 |
| | | | | | | | | |
| Emergency Mgmt | 2703 | 594960 | | Remaining flood mitigation program fund (HMGP) | | | 69,959.70 | |
| Emergency Mgmt | 2703 | 699800 | | Remaining flood mitigation program fund (HMGP) as per 2017 budget | | | 93,728.00 | |
| Emergency Mgmt | 2706 | 699700 | | Hazmat Operations as per 2017 budget | | | 3,035.00 | |
| Emergency Mgmt | 2706 | 699992 | | Revenue from Hazmat-Train Derailment-Replace supplies | | | 1,476.63 | 168,199.33 |
| | | | | | | | | |
| Veterans Services | 5302 | 593719 | | Veterans Relief Services | | | 17,222.42 | 17,222.42 |

Jefferson County
Final Non-Lapsing Requests
For the Year Ended December 31, 2016

Page 3 of 4

| Department | Bus Unit | Acct # | Sub Acct | Explanation | Non-Spendable Fund Bal | Spendable Fund Balances | | Total |
|----------------------------|----------|--------|----------|--|------------------------|-------------------------|---------------------|---------------------|
| | | | | | | Restricted | Committed | |
| UW Extension | 6801 | 594950 | | Donation from Dec 2008 regarding 4-H fees adjustment | | | 0.00 | |
| UW Extension | 6801 | 699700 | | Donation from Dec 2008 regarding 4-H fees, per 2017 budget | | | 1,680.00 | |
| UW Extension | 6801 | 594819 | | Furnishing for Meeting rooms | | | 10,000.00 | |
| UW Extension | 6801 | 531303 | | Printer budgeted but never purchased | | | 3,000.00 | |
| UW Extension | 6803 | 531348 | | Remaining funds for UWEX Program | | | (370.98) | |
| UW Extension | 6803 | 699700 | | UWEX Program as per 2017 budget | | | 2,483.00 | |
| UW Extension | 6811 | 531348 | | Remaining funds Agricultural program | | | 115.19 | |
| UW Extension | 6811 | 699700 | | Remaining funds Agricultural program as per 2017 budget | | | 3,539.00 | |
| UW Extension | 6815 | 531348 | | Master Gardener program | | | (318.68) | |
| UW Extension | 6815 | 699700 | | Remaining funds Master Gardener Program as per 2017 budget | | | 2,215.00 | |
| UW Extension | 6816 | 531348 | | Remaining funds Pesticide Program | | | (345.83) | |
| UW Extension | 6816 | 699700 | | Pesticide Programs as per 2017 budget | | | 8,029.00 | |
| UW Extension | 6819 | 531348 | | Remaining funds Tractor Safety Program | | | (589.85) | |
| UW Extension | 6819 | 699700 | | Tractor Safety Program as per 2017 budget | | | 4,419.00 | 33,353.87 |
| Fair Park | 6906 | 485106 | | Remaining Fair Donations | | 1,624.79 | | |
| Fair Park | 6906 | 699800 | | Fair donations as per 2017 budget | | 28,477.00 | | 30,101.79 |
| Land Conservation | 7019 | 594950 | | Farmland Preservation Adjustment | | | 30,957.31 | |
| Land Conservation | 7019 | 699800 | | Farmland Preservation, capital as per 2017 budget | | | 92,881.00 | 123,838.31 |
| Zoning | 7101 | 699700 | | Comprehensive Plan Update/Transportation Plan as per 2017 budget | | | 35,000.00 | |
| Zoning | 7109 | 594950 | | Solid Waste funds restricted by both grants and contracts | | 45,180.64 | | |
| Zoning | 7109 | 699700 | | Solid Waste funds as per 2017 budget | | 141,002.00 | | 221,182.64 |
| General Fund Totals | | | | | 0.00 | 1,087,759.32 | 1,382,894.93 | 2,470,654.25 |
| Health Department | 240 | 351300 | | Prepaid asset reserve (Prepaid Health Ins paid by Employer) | 19,036.62 | | | |
| Health Department | 240 | 354900 | | Working capital (3 Month Operating Expense) | | 421,491.00 | | |
| Health Department | 4700 | 669700 | | Operating to reduce levy as per 2016 budget | | 130,199.00 | | |
| Health Department | 4501 | 531314 | | Restricted Donations for purchase of Pack n Play Cribs | | 2,500.00 | | 573,226.62 |
| Human Services | 250 | 353100 | | Prepaid asset reserve | 237,811.28 | | | |
| Human Services | 5001 | 594950 | | Remaining child abuse donations, restricted by source | | 3,746.56 | | |
| Human Services | 5001 | 594950 | | Remaining child / family donations, restricted by source | | 2,433.52 | | |
| Human Services | 5001 | 594950 | | Remaining Zero Suicide | | 213.36 | | |
| Human Services | 5005 | 594950 | | Remaining Juvenile Justice donations | | 1,255.32 | | |
| Human Services | 5021 | 594950 | | Remaining Safe & Stable Families donations | | 2,834.07 | | |
| Human Services | 5195 | 594950 | | Vehicle escrow funds, restricted by source | | 65,137.19 | | |
| Human Services | 5001 | 594950 | | Donations unrestricted | | | 3,575.37 | |
| Human Services | 5001 | 529299 | | MIS Training unspent budgeted amount to finish training in 2017 | | | 4,000.00 | |
| Human Services | 5210 | 594820 | | Tie alarm system into 911 and security company | | | 50,454.68 | |
| Human Services | 5001 | 552504 | 071 | Youth Care-Out of state court ordered placement | | | 267,180.00 | 638,641.35 |

[Handwritten mark]

Jefferson County
Final Non-Lapsing Requests
For the Year Ended December 31, 2016

Page 4 of 4

| Department | Bus Unit | Acct # | Sub Acct | Explanation | Non-Spendable Fund Bal | Spendable Fund Balances | | Total |
|---------------------------------|----------|--------|----------|---|------------------------|-------------------------|---------------------|---------------------|
| | | | | | | Restricted | Committed | |
| Capital Projects | 8151 | 594950 | | Demolition and New Highway Shop-remaining funds | | 1,781,769.57 | | 1,781,769.57 |
| MIS-Power Group | 8501 | 594820 | | Sheriff UPS | | | 43,000.00 | |
| MIS-Overhead | 8510 | 594813 | | Air Conditioning Replacement | | | 20,000.00 | |
| | | | | | | | | 63,000.00 |
| Total Governmental Funds | | | | | 256,847.90 | 3,499,338.91 | 1,771,104.98 | 5,527,291.79 |

| | | | | | Proprietary Funds -- Net Assets | | | |
|--------------------|-------|--------|--|--|---------------------------------|-------------------|---------------------|-----------------------------|
| | | | | | Capital | Restricted | Non-Restricted | Total |
| Highway Department | 700 | 361100 | | Capital net assets | 23,424,973.69 | | | |
| Highway Department | 700 | 361200 | | Contributed capital -- state salt shed/brine equipment | 198,352.00 | | | |
| Highway Department | 700 | 3625xx | | Road equity, multiple municipalities | | 160,509.13 | | |
| Highway Department | 700 | 362600 | | Restricted for Pension Benefit | | 542,557.59 | | |
| Highway Department | 700 | 363100 | | Maintain inventory balances at 2006 levels | | | 623,456.46 | |
| Highway Department | 700 | 363200 | | Over-recovered fringe benefit pool to be allocated in 2016 | | | 148,085.99 | |
| Highway Department | 700 | 363250 | | Over-recovered small tools pool to be allocated in 2016 | | | (2,438.43) | |
| Highway Department | 700 | 363260 | | PBM Reserve | | | 179,829.71 | |
| Highway Department | 700 | 363350 | | Inventory net assets | | | 976,993.71 | |
| Highway Department | 700 | 363400 | | Prepaid asset reserve (Prepaid Health Ins paid by Employer) | | | 74,028.94 | |
| Highway Department | 53241 | 699992 | | Fixed Asset replacement (machinery operations) | | | 2,498,478.75 | |
| Highway Department | 53311 | 699992 | | General Maintenance | | | 137,675.00 | |
| Highway Department | 53312 | 699992 | | Cty Hwy Construction to finish CTH J, A, P, W and N in 2016 | | | 1,622,325.00 | |
| Highway Department | 53313 | 699992 | | Winter maintenance balance for future Winter Maintenance expense | | | 110,337.13 | |
| Totals | | | | | 23,623,325.69 | 703,066.72 | 6,368,772.26 | 30,695,164.67 |
| | | | | | Total all Funds | | | <u><u>36,222,456.46</u></u> |

Jefferson County
2018 Budget Calendar

| Description | Date | Regular Finance | Budget Related |
|--|----------------------------|-----------------|----------------|
| Employee reclassification letter sent out by Human Resources | Monday, March 20, 2017 | | x |
| New Position Request Letter sent to Department Heads by HR | Monday, March 20, 2017 | | x |
| Employee reclassification requests due to Department Heads | Friday, March 31, 2017 | | x |
| Employee reclassification names due to HR from Departments | Tuesday, April 4, 2017 | | x |
| New Position requests due from Departments to HR | Friday, April 7, 2017 | | x |
| Job Description Questionnaires (JDQs) distributed by HR for reclass requests | Friday, April 7, 2017 | | x |
| Regular Finance Meeting | Thursday, April 13, 2017 | x | |
| Employees turn in completed JDQs to department heads | Tuesday, April 18, 2017 | | x |
| MIS issues 2017 IT equipment/programming request forms to departments | Friday, April 21, 2017 | | x |
| Department Heads turn in reviewed JDQs to Human Resources | Friday, April 21, 2017 | | x |
| Dept Heads turn in completed IT equip/Programming request forms to MIS | Monday, May 1, 2017 | | x |
| Human Resources submits reclassifications to vendor | Monday, May 1, 2017 | | x |
| 2017 MIS Requested Budget/programming hours reviewed with Administrator | Friday, May 5, 2017 | | x |
| Regular Finance meeting | Thursday, May 11, 2017 | x | |
| MIS reviews departmental IT equipment requests with Administrator | Friday, May 12, 2017 | | x |
| Department Heads receive budget guidelines from Administrator | Friday, June 2, 2017 | | x |
| Preliminary Dept Personnel Budgets available for Courthouse & Sheriff | Thursday, June 8, 2017 | | x |
| Reclassification requests shared with Department Heads | Thursday, June 8, 2017 | | x |
| Preliminary dental rates set | Thursday, June 8, 2017 | | x |
| Regular Finance meeting | Thursday, June 8, 2017 | x | |
| Department Head meeting to hand out budget materials | Wednesday, June 14, 2017 | | x |
| May monthly financial reports generated | Wednesday, June 21, 2017 | | |
| Final dental rates set | Thursday, July 13, 2017 | | x |
| Regular Finance meeting | Thursday, July 13, 2017 | x | |
| June monthly financial reports generated | Wednesday, July 21, 2017 | | |
| Budget requests due to Administrator (HS also due) | Friday, August 4, 2017 | | x |
| Regular Finance meeting | Thursday, August 10, 2017 | x | |
| State EFT sets health ins. & retire. rates - late Aug./early Sept. | Friday, August 25, 2017 | | x |
| Regular Finance meeting | Thurs., September 14, 2017 | x | |
| WGFOA Conference | Thurs., September 21, 2017 | | |
| WGFOA Conference | Friday, September 22, 2017 | | |
| Budget Hearings | Monday, September 11, 2017 | | x |
| Budget Hearings | Weds., September 13, 2017 | | x |
| Budget Hearings (With Regular Finance Meeting) | Thurs., September 14, 2017 | | x |

Jefferson County
2018 Budget Calendar

| Description | Date | Regular Finance | Budget Related |
|--|------------------------------|-----------------|----------------|
| Budget hearings, apply fund balance policy, set tax levy | Friday, September 15, 2017 | | x |
| WCA Annual Conference | Sunday, September 24, 2017 | | |
| WCA Annual Conference | Monday, September 25, 2017 | | |
| WCA Annual Conference | Tuesday, September 25, 2017 | | |
| Present budget and Amendment Procedure to County Board | Tuesday, October 10, 2017 | | x |
| Regular Finance meeting | Thursday, October 12, 2017 | x | |
| Public hearing on budget | Tuesday, October 24, 2017 | | x |
| Supervisor budget amendments due to Administration at noon | Monday, October 30, 2017 | | x |
| Finance meeting on Supervisor budget amendments | Thursday, November 2, 2017 | | x |
| Regular Finance meeting (may combine with amendment meeting) | Thursday, November 9, 2017 | x | |
| Budget Adoption by County Board | Tuesday, November 14, 2017 | | x |
| Budget must be reported to state | Wednesday, November 15, 2017 | | x |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

Jefferson County
Contingency Fund
For the Year Ended December 31, 2017

| Ledger Date | Description | General (599900) | Other UW Ext (599908) | Vested Benefits (599909) | Authority | Publish Date |
|------------------------|-------------|---------------------|-----------------------------|--------------------------------|-----------|-----------------|
| 1-Jan-17 | Tax Levy | 521,482.00 | 28,000.00 | 290,000.00 | | |
| Total amount available | | 521,482.00 | 28,000.00 | 290,000.00 | | |
| Net | | 521,482.00 | 28,000.00 | 290,000.00 | | |