

2012 BUDGET REVIEW MEETING MINUTES

THURSDAY, SEPTEMBER 15, 2011

Chairman Fred Parent called the meeting to order at 10:16 a.m. Committee members Chuck Zenner, Scott Mildbrand, Dennis Fuchs and Dave Krug were present along with Jim Metz, Bruce Strama and Brian Wilson (The Star News).

Approve the minutes of the 2010 Budget Review Committee: Zenner/Mildbrand to approve the 2010 Budget Review Committee minutes. The motion carried.

Zoning, Recycling & Solid Waste. Larry Peterson and Sue Noland were present to submit budgets including revenue budgets (101.42000-0000-4291, 94, 97, 98, & 99), (101-45000-0000-4556, 4557 and 4559), (101.43000-0000-4322 and 4325) and expenditure accounts (101.51830-51840-51850-52470-54810-54830-54850-54860-54870 and 402.53810). Peterson offered to undesignate \$20,000 of the carry-over in the Non-Metallic Mining budget outlay line (101.51850.0000.5813), currently at \$28,655.87 to total \$8,655.87. He also offered to undesignate a portion of the carry-over in the Uniform County Address System outlay line (101.52470.0000.5813) by \$10,000. Discussion ensued with consensus that the amount of carry-over in the Uniform County Address System budget outlay line be reduced by \$15,000 instead of the \$10,000 initially offered. Undesignating the carry-over by \$15,000 in the Addressing System budget results in a total for the outlay line of \$25,673.03. Following review, Zenner/Fuchs to approve the budgets with amendments undesignating \$20,000 of carry-over in the Non-Metallic mining budget and undesignating \$15,000 of carry-over in the Uniform County Addressing budget and applying the \$35,000 to the 2012 budget, with the remaining budgets approved as submitted. The motion carried.

Sheriff Administration (52110), Jail (52510), D.A.R.E. Program (52140), Jail Fund Improvement (52610), Support Service (52150), Drug Investigation (52160), Hazmat (52430), Emergency Management (52410), 911 Emergency Government (52460), County Vehicle Outlay (62110) and revenue budgets (101.42000.4292 and 4293).

Sheriff, Bruce Daniels submitted the budgets along with supporting narratives relating to line items within the budgets for review by the Committee. Following review of the budgets resulting in a \$68,170.83 reduction from the 2011 budget, Mildbrand/Zenner to approve the budgets as submitted. The motion carried.

Surveyor (51720). Bob Meyer was present, stating that the operations portion of the Surveyor budget will again be covered by carryover, no funding levied for 2012, but that will not go on indefinitely. **Land Information Office (51700).** John Easterly presented the Land Information budget. The only levy money included in the Land Information Budget is a portion of Easterly's wages. Following a short review, Mildbrand/Krug to approve both the Surveyor and the Land Information Office budgets as submitted. The motion carried.

Real Property Lister (51540). Betty Blumenstein submitted the Real Property Lister's budget noting that the \$2,500 increase in copy expense has not allowed a 2% reduction in her operating budget as requested by the Finance Committee. Reductions in various line items resulted in \$2,275 of savings but were overshadowed by the additional coping expense.

Treasurer (51560) and Tax Deed Expense (51910). Treasurer Sarah Holtz presented the budgets including revenue budgets, 101.48000.0000.4833, 4843 and 4844 along with expense budgets 51560 and 51910. Following review of the Real Property Lister and Treasurer's budgets, Mildbrand/Zenner to approve the budgets as submitted. The motion carried.

Corporation Counsel (51220). Strama presented the budget, which was approved as submitted on a Zenner/Mildbrand motion which carried.

Medical Examiner (51270). Strama presented the budget, which was approved as submitted on a Mildbrand/Krug motion which carried.

County Clerk (51410). Strama presented the budget, which was approved as submitted on a Fuchs/Mildbrand motion which carried.

Elections (51420). Strama presented the budget noting that the increase is due to the four elections scheduled for 2012 as in all even numbered years in comparison to the two elections scheduled in odd numbered years. He also informed committee members that there is a likelihood that there may be one or more recall elections in 2012 which are not budgeted for. Following the discussion, Zenner/Krug motioned to approve the budget as submitted.

Payroll Accounting(51590). Strama presented the budget, which was approved as submitted on a Krug/Mildbrand motion which carried.

THE MEETING WAS RECESSED AT 11:56 A.M., TO RECONVENE AT 1:02 P.M. WITH ALL COMMITTEE MEMBERS, JIM METZ, BRUCE STRAMA AND BRIAN WILSON PRESENT.

Information Technologies (51440) and Computer Replacement (51510). Melissa Seavers reviewed the proposed budgets with committee members, noting that operations were down 5.7%. Following review, Fuchs/Zenner motioned to approve the budgets as submitted. The motion carried.

Child Support (55400). Patricia Smith reviewed the proposed 2012 budget with committee members, noting that the increase in the amount of levy dollars was due to cuts by both the federal and state government. The budget narrative distributed by Smith had a projected county levy amount of \$13,879.00. The narrative did not reflect the increase in insurance from 12% to 13.5% but that had been addressed in the budget books received from accountant Larry Brandl. Smith was commended on the efficiency of the Child Support Department. Following the discussion, Zenner/Mildbrand motioned to approve the budget as submitted. The motion carried.

Housing Authority (65190). Shelia Nice was present and discussed the budget with committee members. The budget was approved as submitted following a Fuchs/Krug motion. The motion carried.

Building Grounds & Parks budgets (51900), (51910), (51920), (51930), (51940), (51950), (51970), (51980), (56140), (56490), (56510) and (65140). Jeff Ludwig distributed summary copies of the 2011 budget which had a decrease in operations of 2.7% and a 1.3% decrease over all. Ludwig explained that the majority of savings was realized due to energy efficiency implemented in both heating and lighting of county facilities. Zenner/Fuchs motioned to approve the budgets as submitted by Jeff Ludwig. The motion carried.

Public Health (54110). Patricia Krug was present to review the budget with the Committee. Following the review, Mildbrand/Zenner motioned to approve the budget as submitted. The motion carried.

Commission on Aging (203.55610) & Nutrition Programs (202 Fund). Diane Niggemann was present and reviewed the proposed 2012 budget with the Committee. There was some discussion concerning the amount of fund balance that should be retained by those departments carrying a balance. Niggemann reported that she had applied some fund balance to her 2012 budget. Following the discussion, Zenner/Mildbrand motioned to approve the budget as submitted. The motion carried.

Ambulance Budget (52450). Strama presented the budget which had a decrease in levy requested in excess of the 2% requested by Finance in comparison to 2011. Mildbrand/Fuchs motioned to approve the 2012 Ambulance budget as submitted. The motion carried.

Historical Society (56110) & Historical Building Outlay (65130). Strama presented the budgets, noting that he had contacted Roger Emmerich who usually presents the budgets. Emmerich had instructed him to reduce the amount requested for 2012 by 2% as requested by the Finance Committee. The Historical Society had received \$13,000 in 2011 and the request for 2012 is \$12,740.00. Mildbrand/Krug motioned to approve the 2012 Historical Society budgets as submitted. The motion carried.

Zenner/Fuchs to adjourn the meeting at 2:30 p.m. The motion carried.

THURSDAY, SEPTEMBER 22, 2011

Committee Chairman Fred Parent called the meeting to order at 9:30 a.m. Members present included Parent, Chuck Zenner, Dave Krug, Dennis Fuchs and Scott Mildbrand. Jim Metz, Lester Lewis, Ray Soper, Larry Brandl and Bruce Strama were also present.

Marie Koerner submitted budgets including revenue budget (101.45000.0000.4516), and expenditure budgets including County Board (51110), Contracted Attorney (51230), Human Resources (51430), Central Duplicating (51450), HRA Administration (51460), County Vehicle (51470), Property & Liability (51960), County Vehicle Outlay (62110), Purchasing (111.51550) and Auto Collision & Upset (702.51960). Mildbrand/Zenner motioned to approve the Human Resources budgets as submitted. The motion carried.

Airport (53610) and(65120). Jim Wood was present to review the Airport budgets including revenue accounts 101.45000.0000.4542, 4543 and 4544 in addition to the expenditure accounts. Following review, Zenner/Mildbrand motioned to approve the budgets as submitted. The motion carried.

Register of Deeds revenue budgets (101.450000.0000.4503), 4506, 4513, 4550, 4551 and 4552) and expenditure budget (51710). Following review with Marvel Lemke, Mildbrand/Fuchs motioned to approve the budgets as submitted. The motion carried.

Circuit Court (51210). Laurie Rogers-Hartl and Margaret Gebauer were present and submitted the budgets including revenue budgets 101.42000.0000.4232 and 4234; 101.44000.0000.4411 and 4412; 101.45000.0000.4502, 4504, 4507, 4508, 4509, 4514 and 4517, 4574, 4575, 4581, 4582, 4583,4584, and 4585 along with the expense budget. Following discussion Zenner/Mildbrand motioned to approve the budgets as submitted. The motion carried.

Veterans Service Commission (55500), Veterans Service Office (55510). Marie Albers and Larry Brandl reviewed the budgets with the Committee. The budgets were acted on separately with a Fuchs/Mildbrand motion to approve the Service Commission budget as submitted and a Mildbrand/Zenner motion to approve the Service Office budget as submitted. Both motions carried unanimously.

Human Services; Susan Hady distributed copies of a budget summary and other related material. She reviewed the material noting the effect of the cuts by both the federal and state government on the Human Services Department. She reported that the increase in the levy request from \$938,077 to \$1,024,077 can be attributed to the additional expense, \$86,000, required by Woodland Health Services (Clark County Health Care Center). Other items discussed were the requirement to contribute \$73,708 in county levy towards IM "Income Maintenance" administration, the additional 705 cases returned for processing by the Department of Health Services and the reduction in income, for IM. The Human Services budget also includes \$68,790 in a "Special Contingency Fund" which was a point of additional discussion prior to a Zenner/Krug motion to approve the Human Services Budget as submitted. The Motion carried.

Grants to Public Libraries (101.56110). Tim Hansen distributed copies of the proposed 2012 Library budget for review. He reviewed the budget noting that the levy based on non-resident circulation would not be used in any of the county libraries and that each would receive the amount equal to the previous year levy. Committee members were concerned that the county is held to a minimum payment of the previous year no matter how active the libraries are. Hansen explained that an agreement had been approved by the county board in 2007 stating that the levy amount received by each library would be either based on non-resident circulation or the previous year's levy, whichever is greater. As most county departments had submitted budgets which reduced operations by 2% or greater as asked by the Finance Committee, with the Library budget remaining unchanged, the budget submitted was denied on a Krug/Zenner motion, which carried. Hansen was directed to contact the library representatives and ask that they reduce their respective budgets by 2%. The budget will be reviewed at the September 29, 2011 Budget Review Meeting. The Committee also discussed the need for an update to the Library Plan prior to budgeting for 2013.

University of WI Extension Office (56710) and Agent budgets, Family Living Agent (56720), Resource Agent (56730), 4-H Agent (56740) and Agriculture Agent (56750). Arlen Albrecht and Peggy Nordgren were present to review the Extension budgets with committee members. They noted that the operations portion of the proposed budget is down 8%, the majority of which was realized in the copier/copier PM's lines. Following review, Mildbrand/Zenner to approve the budgets as submitted. The motion carried.

Land Conservation (57410), Tree Programs (57190), Fish & Game Projects (57310), Soil Survey (57510) and Wildlife Damage (57610). Steve Oberle presented the related budgets and reviewed them with the committee. In addition to the (57410) expenditure account, Oberle is responsible for revenue accounts 101.42000.0000.4281, 4282, 4287, 4288 and 4290 along with 101.45000.0000.4625. Following review, Zenner/Mildbrand motioned to approve the budgets as presented. The motion carried.

THE MEETING WAS RECESSED AT 11:56 A.M., SCHEDULED TO RECONVENE AT 1:00 P.M. AT 1:00 P.M. THE MEETING RECONVENED WITH ALL COMMITTEE MEMBERS, LARRY BRANDL AND BRUCE STRAMA PRESENT.

District Attorney (51610) Victim Witness (51670); Karl Kelz and LeeAnn Raab were present to review the budgets with committee members. The budgets were acted on individually, with a motion by Zenner/Mildbrand to approve the District Attorney budget as submitted and a motion by Fuchs/Mildbrand to approve the Victim Witness budget as submitted. Both motions carried.

Restorative Justice Program. Monelle Johnson reviewed the Restorative Justice Program and the budget with committee members noting that the levy request is for \$700, the same as approved for 2011. Following discussion, Zenner/Mildbrand motioned to approve the request for \$700 for the Restorative Justice Program for 2012. The motion carried.

Consulting Services (51120); Brandl reviewed the budget with committee members prior to a Zenner/Fuchs motion to approve the budget as submitted. The motion carried.

Regional Planning (51810); Strama reviewed the proposed budget with committee members prior to a Mildbrand/Fuchs motion to approve budget as submitted. The motion carried.

Sundry Unclassified (51990); Brandl reviewed the budget with committee members prior to a Zenner/Mildbrand motion to approve the budget as submitted. The motion carried.

Indianhead Community Action Agency (56930); Strama reported that in the past \$1,500 has been budgeted in the account. The agency has not requested the \$1,500, but would prefer that the county pay per diem to two representatives that attend the agency's meetings. Committee members agreed that as the two representatives are not county board members and the meeting is not a Taylor County meeting that no per diems will be paid to those two members, but that the county should pay the Taylor County Representative, Scott Copenhaver both mileage and per diem. Zenner/Mildbrand motioned to deny the request to pay per diems to the two representatives that are not County Board members. The motion carried.

Contingency Fund (69990), Brandl reviewed the budget with committee members prior to a Mildbrand/Krug motion to approve the budget as submitted. The motion carried.

Independent Auditing (112-51580), Brandl reviewed the budget with committee members prior to a Fuchs/Zenner motion to approve the budget as submitted. The motion carried.

Fire Suppression (113-52220), Brandl reviewed the budget with committee members prior to a Fuchs/Mildbrand motion to approve the budget as submitted. The motion carried.

Dog License Trust Fund (801-53900); Strama reviewed the proposed budget with committee members noting that it reflected a decrease in expenditures slightly in excess of 2% and an increase in revenue related to the increase in dog license fees. The increase is projected to be approximately \$4,000 for 2012. Zenner/Mildbrand motioned to approve budget as submitted. The motion carried.

General Accounting (51570); Brandl reviewed the budget with committee members prior to a Zenner/Fuchs motion to approve the budget as submitted. The motion carried.

Debt Service Accounts (Funds 305 & 308). Brandl reviewed the Debt Service accounts with committee members prior to a Zenner/Mildbrand motion to approve the accounts as submitted. The motion carried.

Sales Tax Revenue (101.41200.0000.4120). Brandl reviewed the budget with committee members prior to a Zenner/Fuchs motion to approve as submitted. The motion carried.

Shared Revenue (101.42000.0000.4221); Brandl informed committee members that he had received the official notice from the state and that the Shared Revenue line should be \$1,056,913 instead of the \$1,059,444 as originally entered, a decrease of \$2,531.00. Mildbrand/Zenner motioned to approve the budget as amended.. The motion carried.

There was some discussion of options available to reach an acceptable budget total for 2012. Following that discussion, Krug/Zenner to adjourn the meeting at 2:23 p.m. The motion carried.

THURSDAY SEPTEMBER 29, 2011

Chuck Zenner called the meeting to order at 10:00 a.m. Committee members Zenner, Dave Krug, Dennis Fuchs and Scott Mildbrand were present along with Jim Metz, Tim Hansen, Lester Lewis, Dave Bizer, Larry Brandl, Bruce Strama and Brian Wilson (The Star News). Committee Chair, Fred Parent had an excused absence.

Grants to Public Libraries (101.56110). Tim Hansen had contacted the Library representatives asking that they reduce the amount of levy that they will receive in 2012 by 2% as was requested by the Finance Committee. Though the current library plan does not include any language stating that the libraries must abide by the Finance Committee request, all of the libraries agreed to reduce their requests by 2%. The total reduction was \$4,968 resulting in a total of \$271,477 to be levied for the Grants to Public Libraries budget. Mildbrand/Krug motioned to approve the budget as submitted following the 2% reduction requested. The motion carried.

Hazmat (52430) Sheriff, Bruce Daniels had been contacted and agreed that there was no need to retain the Hazmat Team budget. The decision was made to discontinue that budget. Following discussion, Fuchs/Mildbrand motioned to undesignate the remaining \$6,036.33 in the Hazmat account (101-52430). The motion carried.

University of WI Extension Office (56710). Strama had contacted the Extension Office in relation to the need for \$6,000 in the Office Moving Expenses Line (5398) of the Extension budget. He was informed that reducing that line to \$0 would not be a problem as the move planned may not evolve. Krug/Mildbrand motioned to undesignate the \$6,000 in the Moving Expense line (5398) of the Extension budget. The motion carried.

THE BUDGET REVIEW COMMITTEE RECESSED AT 10:26 A.M. AND RECONVENED AT 10:57 A.M. TO ADDRESS ADDITIONAL BUDGET ITEMS.

Highway Department (701.53000) and County Bridge Aid fund (64240). Copies of the proposed 2012 Highway Budget summary had been included in original material distributed. The bridge aid resolution introduced at the Finance Committee meeting had been amended from the original amount and with that amount likely to be amended again prior to approving the 2012 budget at the County Board Budget Session on October 26th. Following review and discussion, Krug/Mildbrand to reduce the total Highway Levy amount by \$26,000 to total \$2,154,197, and to approve the Bridge Aid amount as submitted. The motion carried on a roll-call vote with Fuchs, Mildbrand and Krug voting aye and Zenner no. Parent was absent.

Tourism (51880). There were several interested individuals present to discuss the Tourism budget. Committee member, Paul Webb and Sue Emmerich representing the Medford Chamber of Commerce distributed information to committee members and reviewed it with them. Following the review, Mildbrand/Fuchs motioned to approve the Tourism Budget as submitted. The motion carried.

Economic Development (51890). Gary Stanton addressed the Committee, representing the Medford, Gilman and Rib Lake Economic Development Foundations. Related information had been prepared and was distributed to the committee members for review. Stanton reported that economic development is county-wide and that working together has been advantageous, stressing the importance of regionalization. Following review of the information, Fuchs/Krug motioned to approve the requested \$15,000 for the Economic Development Foundations as in the past several years, with each foundation to receive \$5,000. The motion carried.

Community Education Ad vocational Courses (56910), Consortium Board (56920), Rollie Thums and Roger Ewan had arrived to address the Community Education Ad vocational Courses budget. Thums outlined plans for future classes to be held which will include computer, sign language and beginner Spanish courses. Following review, Krug/Mildbrand to approve the Community Education Ad vocational Courses budget. The motion carried. As the Consortium Board Budget is no longer relevant, no action was taken nor will be until the need may arise.

Airport Outlay (65120-5819). Committee members discussed the use of a portion of the amount retained in that line item to help defray the levy amount required for 2012. Brandl reviewed requirements related to use of those funds noting that he would feel comfortable using 100,000 of the approximate \$559,000 held by the State. Following review, Fuchs/Mildbrand motioned to undesignate \$100,000 currently in the Airport Outlay budget. The motion carried.

Forestry and Recreation Department budgets (51870), (56210), (56440), (56460), (57100), (57110), (57130), (57140) and (57150). Brad Ruesch was present to review the Forestry budgets. Following review, Fuchs Mildbrand motioned to undesignate \$50,000 of the funds currently in the County Forestry budget, Misc./Prior Year Surplus (101.57110-5391). The motion carried. Mildbrand/Krug motioned to undesignate \$100,000 of the funds currently in the Land Acquisition budget (101.57120-5821). The motion carried. Those actions were initiated in order to help defray the proposed 2012 county budget shortfall. Fuchs/Mildbrand motioned to approve Forestry budgets not acted on separately, as submitted. The motion carried.

Tax Deed Lands Cleanup (401-53810). Committee members discussed use of a portion of carryover in the Tax Deed Lands Cleanup budget for use in 2012. Lewis reported that he was confident, following his review of alternatives to the use of those funds in certain instances, that a portion of that budget could be undesignated and used to defray a portion of the 2012 levy required. Following discussion, Krug/Mildbrand motioned to undesignate \$40,000 of the funds currently in the Tax Deed Lands Cleanup budget. The motion carried.

Following Committee discussion, Brandl gave a summary of the 2012 budget including all of the changes made by the Budget Review Committee. The 2012 levy limit including exemptions is \$10,256,797. The Committee has undesignated and/or applied \$337,036.33 and will propose a 1.5% increase in the 2012 levy resulting in a total budget for 2012 of \$10,067,577 which is \$189,220 under the maximum allowed. The proposed budget prior to applying computer aid will result in an increase in the mill rate of \$0.12 to \$7.87. Committee members, following discussion, on a motion by Mildbrand and a second by Fuchs approved application of \$497,000 of fund balance to the 2012 Taylor County Budget. The motion carried. Mildbrand Krug motioned to approve submission of the proposed budget to the County Board for approval. The Motion carried.

Mildbrand/Krug to adjourn the meeting at 1:10 p.m. The motion carried.

BUDGET STATUS FOR BUDGET REVIEW COMMITTEE

LEVY AS REQUESTED
\$10,581,548.00

Tax Rate Status - \$8.27

Budget Review Session on 09/15/11

No Change

Budget Review Session on 09/22/11

101.42000.0000.4221 State Shared Revenues
+\$2,531.00

Budget Review Session on 09/29/11

101.56110.0000.5391 Grants to Public Libraries
-\$4,968.00
101.64240.0000.5829 County Bridge Aid
+\$11,466.00
701.53000.0000.5391 Highway/Undistributed
-\$26,000.00
101.49000.0000.4930 Fund Balance Applied
-\$497,000.00

TOTAL 2012 LEVY PROPOSED \$10,067,577.00 with a Tax Rate or \$7.87.

Bruce P. Strama, Taylor County Clerk