

**FINANCE COMMITTEE
2013 BUDGET REVIEW MEETING MINUTES**

THURSDAY, SEPTEMBER 13, 2012

Chairman Chuck Zenner called the meeting to order at 10:15 a.m. Committee members Chuck Zenner, Scott Mildbrand, Dennis Fuchs, Dave Krug and Tim Hansen were present along with Jim Metz, Larry Brandl and Bruce Strama.

Approve the minutes of the 2010 Budget Review Committee: Mildbrand/Fuchs to approve the 2011 Budget Review Committee minutes. The motion carried.

Accountant Larry distributed and reviewed information outlining the status of the proposed 2013 budget. The initial proposed budget did not include employee insurance and retirement information which when adjusted will have a large impact on the budget.

Housing Authority (65190) Shelia Nice was present to review the department budget with committee members. The budget was approved as submitted on a Mildbrand/Hansen motion. 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.

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), EPCRA (52420), 911 Emergency Government (52460), County Vehicle Outlay (62110) and revenue budgets (101.42000.4292 and 4293)

Sheriff, Bruce Daniels and Chief Deputy Larry Woebeking were present and submitted the budgets along with supporting narratives relating to line items within the budgets for review by the Committee. Following review of the narratives there was some discussion on the number of vehicles retained by the department. Committee members questioned whether there may be some savings realized if there were fewer vehicles and each vehicle were run more hours each day and for additional miles. At this time vehicles are removed from regular duty at about 110,000 miles and may be used by investigators or for transport beyond that. Following discussion, Woebeking suggested keeping a squad car on duty for extended miles and time and to track expenses on that vehicle in comparison to the vehicles with fewer miles. He did note that some parts that are likely to show wear will be replaced to insure safety. Hansen/Mildbrand to approve the budgets as submitted. The motion carried.

Airport (53610) and (65120) Fred Ebert 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, Fuchs/Hansen motioned to approve the budgets as submitted. The motion carried.

Child Support (55400) Michelle Kurth reviewed the proposed 2013 budget with committee members, noting that there will be no levy dollars requested. The budget narrative distributed by Kurth had a projected surplus of \$13,225.86. Fuchs/Krug to approve the Child Support budget as submitted. The motion carried.

Information Technologies (51440) and Computer Replacement (51510) Melissa Seavers reviewed the proposed budget with committee members, noting the increases in the telephone line and also in the internet line which when totaled equaled a \$69,800.00 in just those two line items, resulting in a 106.7% increase in operations. She informed

committee members that the increase in the phone line was due to the shifting of most phone bills from individual departments to the IT Department of which she has no control. The change was part of the communications upgrade and projected to save money, but should at least be a break-even move for the county. The \$18,000.00 increase in the internet line is the result of the problems that the county has been experiencing with the current internet supplier DB Wireless. Due to an agreement with DB Wireless several years ago the county has been receiving free internet service, but due to technology issues the service provided has been failing quite often in the recent past. There is nothing in the agreement that would require DB Wireless to upgrade to a service that would satisfy the county requirements; therefore the county could continue using the free service or switch providers at the estimated expense of \$18,000.00. Due to the dependence on the internet by most departments, when the service is down employees are not able to perform standard operations and many required connections are lost. Committee members agreed that an upgrade is necessary and on a Hansen/Mildbrand motion approved 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 committee members. In addition to the (57410) expenditure account, showing a decrease in operations of approximately 1%, Oberle is responsible for revenue accounts 101.42000.0000.4281, 4282, 4287, 4288 and 4290 along with 101.45000.0000.4624. Following review, Hansen/Fuchs motioned to approve the budgets as presented. The motion carried.

THE MEETING WAS RECESSED AT 12:14 P.M., TO RECONVENE AT 1:00 P.M. WITH ALL COMMITTEE MEMBERS, JIM METZ, LARRY BRANDL AND BRUCE STRAMA PRESENT.

Public Health (54110) Patricia Krug was present to review the budget, also including revenue account 101.45000.0000.4565 and related narratives with the Committee. Following the review, Hansen/Mildbrand motioned to approve the budget as submitted. The motion carried.

Building Grounds & Parks budgets (51900), (51920), (51930), (51940), (51950), (51970), (51980), (56140), (56490), (56510) and (65140) Jeff Ludwig distributed summary copies of the 2013 budget which had a decrease in operations of .2% and a .1% decrease in the total budget. As in the past, Ludwig pointed out energy savings as the main contributing factor for the savings. Mildbrand/Krug motioned to approve the budgets as submitted by Jeff Ludwig. The motion carried.

Human Services Amber Fallos distributed copies of the summary that had been prepared. She reviewed the material noting the unknown factors related to possible client placement that could negatively affect the 2013 budget. She also informed committee members that the county levy request was 6.7% less than in 2012, dropping from \$1,024,077 to \$955,287, and that \$119,522 will be transferred from reserves to help pay needed expenses. Mildbrand/Fuchs motion to approve the Human Services Budget as submitted. The Motion carried.

Veterans Service Commission (55500), Veterans Service Office (55510) Josh Sniegowski reviewed the budgets with the Committee. The 2013 budget was up by \$11,512 over the 2012 budget; mainly due to limited time employee expense of \$11,000. Sniegowski noted that the LTE was needed to allow conversion of paper records to electronic as has been the case in other Veteran's offices state-wide. Both the Service Commission budget and the Service Office budget were approved as submitted on a Krug/Hansen motion. The motion carried unanimously.

Restorative Justice Program Strama and Brandl reviewed the Restorative Justice budget along with a narrative prepared by Monelle Johnson. The levy request was for \$700, the same as approved for 2012. Fuchs/Hansen motioned to approve the request for \$700 for the Restorative Justice Program for 2013. 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 2013. Krug/Fuchs to approve the Surveyor budget as submitted. The motion carried.

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. Hansen/Fuchs to approve the Land Information Office budget as submitted. The motion carried.

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

Corporation Counsel (51220) Strama presented the \$100,000 budget used for contracting corporation counsel, 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 Mildbrand/Fuchs motion. The motion carried.

Elections (51420) Strama presented the budget noting the decrease which is due to only two elections being scheduled in odd numbered years in comparison to the four elections scheduled in all even numbered years. Fuchs/Mildbrand motioned to approve the budget as submitted.

General Accounting (51570) Brandl reviewed the budget with committee members, noting the increase in software support which required a slight increase in the budget. Krug/Mildbrand motioned to approve the budget as submitted. The motion carried.

Payroll Accounting(51590) Strama presented the budget, also with an increase in software support, which was approved as submitted on a Fuchs/Hansen motion which 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 submit a request for \$12,740.00, the same as for 2012. Fuchs/Hansen motioned to approve the 2013 Historical Society budgets as submitted. The motion carried. Mildbrand, Fuchs, Krug and Hansen voting aye, Zenner voting no.

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

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

Dog License Trust Fund (801-53900) Strama reviewed the proposed 2013 budget with no increase. Krug/Mildbrand motioned to approve budget as submitted. The motion carried.

Mildbrand/Fuchs to adjourn the meeting at 2:54 p.m. The motion carried.

FRIDAY, SEPTEMBER 14, 2012

Chairman Chuck Zenner called the meeting to order at 9:00 a.m. Zenner, Dave Krug, Dennis Fuchs, Scott Mildbrand, Tim Hansen, Jim Metz and Bruce Strama were present.

District Attorney (51610) Karl Kelz was present to review the budget with committee members. Following review, Fuchs/Hansen to approve the District Attorney budget as submitted. The motion carried.

Victim Witness (51670) Amy Merrill and Kim Sybers were present to submit the 2013 budget which was approved on a Fuchs/Mildbrand motion which carried.

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 Treasurer's and Tax Deed Expense budgets, Fuchs/Hansen to approve the budgets as submitted. The motion carried.

Real Property Lister (51540) Betty Blumenstein submitted the Real Property Lister's budget. Fuchs/Mildbrand to approve the budget as submitted. The motion carried.

Zoning, Recycling & Solid Waste Sue Noland was present, joined by Kyle Noonan as budgets and narratives were being reviewed. Budgets submitted included 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). There was some question on revenue account #101.43000.0000.4322 which only budgeted \$10,000 for 2013 when revenues had been between fifteen and twenty thousand for the past several years, but no action was taken to increase the revenues. Noland had included a note on the narrative for the Uniform County Address System which offered removal of \$15,000 from that account to be transferred to the General Fund. Following discussion, Mildbrand/Krug to approve transfer of \$15,000 from the uniform County Address System to the General Fund. The motion carried. Fuchs/Mildbrand to approve the remainder of the Zoning, Recycling & Solid Waste budgets as submitted. The motion carried.

Commission on Aging (203.55610) & Nutrition Programs (202 Fund) Diane Niggemann was present and reviewed the proposed 2013 budget with the Committee. The Commission on Aging budget total had increased mainly due to the increased expenditure for rent at the Stetsonville nutrition site. She estimated the increase to be \$3,375.00. There was some discussion concerning the amount of fund balance that should be retained by those departments carrying a balance. Following the discussion, Fuchs/Mildbrand motioned to apply \$3,375.00 of the department fund balance to cover the extra expense. The motion carried. Fuchs/Mildbrand to approve the remainder of the Commission on Aging budget. The motion carried. Fuchs/Hansen to approve the other 202 accounts. The motion carried.

Ambulance Budget (52450) Accountant Larry Brandl had attended the Law Enforcement meeting also held on the same day and arrived at 9:48 a.m. The 2013 Ambulance budget had been reviewed and approved at the Law Enforcement meeting with a \$42,106.00 increase over the 2012 request. The increase was due to the fewer number of runs than expected that required advanced services, decreasing the revenue projected for ambulance services. There was discussion related to the ambulance service and how it was structured prior to a Mildbrand/Krug motion to approve the 2013 Ambulance budget as submitted. The motion carried.

Medical Examiner (51270) Strama presented the budget, noting that he had spoken with Medical Examiner, Scott Perrin who had suggested increasing the revenue account 101.45000.0000.4565 (Cremation Authorization) by \$1,000 to total \$5,000.00. The motion

carried. There was no action taken on the expenditure budget at this time. Fuchs had suggested a decrease autopsy expense from \$6,500 to \$4,000 but committee members felt it appropriate to contact Perrin prior to that action.

Community Education Advocational Courses (56910), Consortium Board (56920)

Strama had contacted Rollie Thums in relation to the Community Education Advocational Courses budget. Thums had directed Strama not to budget any funding for the 2013 budget as carryover should cover all expenses in 2013. Mildbrand/Krug to approve the Community Education Advocational Courses budget with no levy. The motion carried. As the Consortium Board Budget is no longer relevant, no action was taken nor will be until the need may arise.

Debt Service Accounts (Funds 305 & 307) Brandl reviewed the Debt Service accounts with committee members prior to a Fuchs/Hansen motion to approve the accounts as submitted. The motion carried.

Contingency Fund (69990) Brandl reviewed the budget with committee members prior to a Mildbrand/Fuchs motion to approve the \$25,000 budget as submitted. The motion carried.

Sundry Unclassified (51990) Brandl reviewed the budget with committee members prior to a Mildbrand/Hansen motion to approve the \$4,000 budget as submitted. The motion carried.

Sales Tax Revenue (101.41200.0000.4120) Brandl reviewed the budget with the Committee prior to a Hansen/Mildbrand motion to approve the budget as submitted. The motion carried.

Shared Revenue (101.42000.0000.4221) Brandl informed committee members that he had used the figure from the previous year for Shared Revenue line which was \$1,056,913. That number may be adjusted at a future meeting when the county gets confirmation from the state. Hansen/Fuchs motioned to approve the budget as submitted. The motion carried.

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 had not increased and had actually gone down from the previous year. The contracted services lines in all of the Agent budgets had increased in anticipation of a salary increase for each of the agents. Following review, Mildbrand/Krug motioned to approve the budgets as submitted. The motion carried.

Economic Development (51890) Sue Emmerich 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. Emmerich reviewed the informational packets that had been delivered, answering any questions. Brian Wilson, Arlen Albrecht and Steve Mann were also in attendance for the discussion. Following the review, Fuchs/Krug motioned to approve the requested \$15,000 for the Development Foundations as in the past several years, with each foundation to receive \$5,000. The motion carried.

Tourism (51880). Tourism Committee Chairman, Dave Lemke, Arlen Albrecht, Brian Wilson and Sue Emmerich were present to discuss the Tourism budget. Sue Emmerich representing the Medford Chamber of Commerce distributed information to committee

members and reviewed it with them. Following the review, Fuchs/Krug motioned to approve the Tourism Budget as submitted. The motion carried.

Zenner/Fuchs to adjourn the meeting at 11:48 a.m. The motion carried.

THURSDAY SEPTEMBER 27, 2012

Chuck Zenner called the meeting to order at 10:18 a.m. Zenner, Dave Krug, Dennis Fuchs, Scott Mildbrand, Tim Hansen, Jim Metz, Larry Brandl, Bruce Strama and Brian Wilson (The Star News) were present.

Uniform County Address System Strama noted that in the previous Budget Review session the Committee had "approved transfer" of \$15,000 from the account to the general fund" when the wording should have stated "undesignate and apply to the general fund". Mildbrand/Krug to amend the previous motion to state "to undesignate \$15,000 from the Uniform County Address System, to be applied to the general fund". The motion carried.

Shared Revenue (101.42000.0000.4221): Brandl informed committee members that he had received notice from the state and that the Shared Revenue line should be \$1,059,398.00 instead of the \$1,056,913.00 as had been approved at the previous session, an increase of \$2,485.00. Mildbrand/Krug motioned to approve the budget as amended. The motion carried.

Regional Planning (51810): Rollie Thums, representative on the Northwest Regional Planning Commission, was present and distributed a list of Taylor County projects/services performed by Northwest Regional Planning. Committee members questioned the advantages of continuing the contract with NWRP related to the expense. Following review of the list of projects/services Committee consensus seemed to be that the assistance that the county receives for the Cleensweep project alone probably saves more than the annual \$16,389 contract expense, but that most of the other items listed were not included in the contract and that the county was paying for those services in addition to the contact expense. Following the discussion, Krug/Mildbrand motion to approve budget as submitted. The motion carried.

Grants to Public Libraries (101.56110) Tim Hansen distributed copies of the proposed 2013 Library budget for review. He reviewed the budget noting that the expenses being approved were actually realized in 2011. The levy based on non-resident circulation had been used in Gilman, Medford and Stetsonville, with the previous year's amount used in both Rib Lake and Westboro. Hansen explained that the latest Library Plan had been approved by the county board in 2012 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, which is subject to approval by the Finance/Budget Review Committee. As most county departments had submitted budgets holding operations at 0%, there was some discussion related to the increase in the library request. Following discussion, Fuchs motioned, seconded by Mildbrand to levy the same amount levied for Taylor County Libraries in the Grants to Public Libraries budget for 2012. The motion carried. The amounts paid for adjacent county reimbursement and Wisconsin Valley Library Service Dues were not affected by the motion, only library reimbursement.

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). Koerner reviewed the County Board Budget (101.51110) with committee members. That budget had a 10.9% increase

affected mainly by the increases in per diems, conference/meeting expense and travel expense. Following the review, Fuchs/Hansen to limit the budget to a 0% increase which in 2012 was \$107,719. The motion carried. Committee members agreed that expenditures within that budget could be adjusted, but the total increase should be at 0%. Koerner reviewed the remaining budgets with committee members prior to a Mildbrand/Hansen motioned to approve the Human Resources budgets as submitted excepting the County Board Budget which had been amended. The motion carried.

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. Several options were included in the summary, including a 0% increase, paving 5.3 miles; a 5% increase, paving 6 miles and a budget which included paving 15 miles which would require 1.5 million in addition to the budget with a 5% increase. Committee members felt that additional funding is required in order to allow additional paving but were uncertain of available funds until issues with insurance and retirement expenses have been calculated. Brandl noted that the employee retirement percentages were not available until late last week and that time had not allowed an update by payroll at this time. An update for both retirement and an estimated insurance expense update will be available early next week. Following the discussion, Mildbrand/Fuchs to approve the budget summary with a 0% increase. The motion carried with Zenner voting no and the remainder of the Committee voting aye. Committee members intend to revisit this budget following the anticipated updates. The bridge aid budget originally set at \$26,573 was amended to total \$20,833 a decrease of \$5,740 which was due to carry-over in that budget. Fuchs/Mildbrand to approve the amended bridge aid total of \$20,833. The motion carried.

Circuit Court (51210) Circuit Court Judge, Ann Knox Bauer, Laurie Rogers-Hartl and Margaret Gebauer were present and submitted the several 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, Mildbrand/Hansen motioned to approve the budgets as submitted. 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. He noted several areas where the expenditures had increased including county dam inspection and county forest road construction. He also noted that with the drier than normal conditions timber cutting was up and that there are excess funds available for budget relief. He suggested possible availability of perhaps eighty or ninety thousand dollars. Committee members were unsure as to what the adjustments/updates may be and on a Fuchs/Hansen motion approved the Forestry and Recreation Department budgets as submitted. The motion carried. As with the Highway Department budget this budget may be revisited.

Medical Examiner (51270) Strama noted that he had spoken with Medical Examiner, Scott Perrin informing him of the suggestion by Fuchs to decrease autopsy expense from \$6,500 to \$4,000. Perrin was open to that suggestion, though he has no control over what expenses might be. If autopsies are required and the amount budgeted may not be sufficient. Hansen/Fuchs to reduce line item #101.51270.0000.5211 by \$2,500 to total \$4,000. The motion carried.

Committee members were inform that an additional meeting would be required in order to complete the budget review, with members agreeing that the next meeting will be held on Wednesday, October 3, 2012 at 10:30 a.m. Brandl asked committee members of their intent in relation to an acceptable percent amount of levy increase. The responses ranged from .5% to 2.5%. Brandl will draft several options for review and approval at the October

3rd meeting which will include the retirement, dental and regular insurance increases and funding options.

Hansen/Mildbrand to adjourn the meeting at 12:48 p.m. The motion carried

WEDNESDAY OCTOBER 3, 2012

Committee chair Chuck Zenner called the meeting to order at 10:38 a.m. Members present included Zenner, Scott Mildbrand, Dennis Fuchs, Dave Krug, and Tim Hansen. Others present and taking part in the meeting were Jim Metz, Larry Brandl and Bruce Strama. Several others were present waiting for the Personnel meeting scheduled to follow, but did not participate.

Approve the minutes of the September 13th, 14th and 27th 2012 meetings: Hansen Mildbrand to approve the minutes of the September 13th, 14th, and 27th meetings. The motion carried.

Larry Brandl reviewed several options that would result in an acceptable levy for the Committee. Members agreed that there should be a 5% increase in the Highway Department budget and some increase in employee wages. Following review of multiple options, Krug Zenner to increase the levy by 2% and to bridge the remaining amount required with fund balance. There was a roll-call vote with Zenner and Krug voting Aye; Fuchs, Hansen and Mildbrand voting no. The motion failed. Several committee members felt that a 1% increase in wages for employees would be acceptable but not the 2% recommended by the Transition Committee. There was further discussion as to what authority the Finance Committee at this time to set a wage increase percentage. Both Strama and Brandl informed committee members that following negotiations both the Finance Committee and the County Board would have the final say on approval of a wage increase percentage, but for now the Committee should be concerned with setting a levy amount to submit to the County Board. Following the discussion, Hansen/Mildbrand to approve a 2013 budget with a 2.5% increase and to recommend that the employee wage increase to be held to 1%, with the difference between the amount levied and the amount approved in budget review to be covered with fund balance. The motion carried with Fuchs, Hansen, Mildbrand and Zenner voting aye and Krug voting no.

Highway Department Mildbrand/Fuchs to approve the Highway Department budget with the 5% increase and a total of \$2,261,907.00 to be levied for 2013 as had been submitted by Commissioner Sackmann at the previous meeting. The motion carried.

Mildbrand/Hansen to adjourn the meeting at 11:24 a.m. The motion carried.

**BUDGET STATUS
FOR
BUDGET REVIEW COMMITTEE**

LEVY AS REQUESTED

\$10,566,972.00

Tax Rate Status - \$8.33

Budget Review Session on 09/13/12

Budget Review Session on 09/14/12

203.49000.0000.4930	Commission on Aging - Fund Balance Applied	-\$3,375.00
101.52450.0000.5291	County Ambulance Subsidy	+\$42,106.00
101.45000.0000.4565	Cremation Authorization Revenues	-\$1,000.00

Budget Review Session on 09/27/12

101.42000.0000.4221	State Shared Revenues	-\$2,485.00
101.56110.0000.5391	Grants to Public Libraries	-\$28,330.00
101.64240.0000.5829	County Bridge Aid	-\$5,740.00
101.51270.0000.5211	Medical Examiner Autopsies	-\$2,500.00

Budget Review Session on 10/03/12

101.	Various Departmental Adjustments	-\$48,170.00
101.51990.0000.5391	Sundry Unclassified – Salaries & Benefits Adjust	-\$17,040.00
701.53000.0000.5391	Highway/Undistributed	+\$107,710.00
101.49000.0000.4930	Fund Balance Applied	\$322,000.00

TOTAL 2013 LEVY PROPOSED \$10,286,148.00

Tax Rate: \$8.11

Bruce P. Strama

Taylor county Clerk