

2014 BUDGET REVIEW MEETING MINUTES

THURSDAY, SEPTEMBER 12, 2013

Chairman Chuck Zenner called the meeting to order at 10:58 a.m. Committee members Chuck Zenner, Scott Mildbrand, Dennis Fuchs, Dave Krug and Tim Hansen were present along with Jim Metz, Larry Brandl, Bruce Strama and Brian Wilson (The Star News).

Approve the agenda: Fuchs/Mildbrand to approve the agenda. The motion carried.

The following budgets were reviewed for approval.

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 Mildbrand/Krug motioned to approve the budgets as submitted. The motion carried.

Information Technologies (51440) and Computer Replacement (51510). Melissa Seavers reviewed the proposed budget with committee members. Hansen/Mildbrand motioned to approve the budgets as submitted. The motion carried.

Zoning, Recycling & Solid Waste. Kyle Noonan and Sue Noland were present and submitted budget narratives for many of the proposed budgets, reviewing them with committee members. Budgets submitted included revenue budgets (101.42000-0000-4291, 4294, 4297, 4298, and 4299), (101-45000-0000-4556, 4557 and 4559), (101.43000-0000-4322 and 4325) and expenditure accounts (101.51830-51840-51850-51860-52470-54810-54830-54850-54860-54870 and 402.53810). Hansen/Krug to approve the Zoning, Recycling & Solid Waste budgets as submitted. The motion carried.

Tourism (51880). Sue Emmerich was present and distributed information to committee members prior to reviewing it with them. Following Emmerich's presentation, committee members reviewed the proposed budget submitted which was \$3,500.00 higher than the budget approved for 2013. Committee members were supportive of the work that the Tourism Committee performs, agreeing with the importance of tourism in Taylor County, but were not open to increasing the budget at this time as they had requested a 0% increase. Mildbrand/Fuchs motioned to approve the Tourism Budget with funding equal to that approved for 2013. The motion carried. Committee members thanked Emmerich for the report that was prepared for the Committee and noted that if additional funding were available later in the budgeting process that an increase in tourism funding will be high on the list for that additional funding.

Commission on Aging (203 Fund) & Nutrition Programs (202 Fund). Diane Niggemann was present and reviewed the proposed 2014 budgets with the Committee. She noted that the budget had a 0% increase, but that was only made possible by applying approximately \$44,000 of COA Nutrition fund balance. She said that the federal government sequester had resulted in a 5% decrease in funding in areas of the program. She also noted that without additional funding and continued reliance on the use of fund balance to bridge the income/expense gap that depletion of the fund balance would be the result, inevitably resulting in major service cuts within a couple of years. Mildbrand/Hansen to approve the Commission on aging budgets as presented. 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. Mildbrand/Fuchs to approve the Land Information Office budget 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 2014. Krug/Mildbrand to approve the Surveyor budget as submitted. The motion carried.

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

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) and others.

Sheriff, Bruce Daniels was present and submitted the budgets along with supporting narratives relating to line items within the budgets for review by the Committee. All of the budgets submitted resulted in a total increase of \$4,085. Hansen/Krug to approve the budgets as submitted. The motion carried.

Medical Examiner (51270) and revenue budget 101.45000.0000.4565. Medical Examiner Scott Perrin had prepared a narrative explaining that he is requesting a 10% increase in his monthly wages an increase of \$35.00 to total \$420.00 annually. The medical examiner revenue budget in the Cremation Authorization line has an increase equal to the annual increase in wages neutralizing the effect of the Medical Examiners budget on the 2014 county budget as a whole. Hansen/Mildbrand to approve the budgets as presented.

Grants to Public Libraries (101.56110). Tim Hansen distributed copies of the proposed 2014 Library budget for review. He reviewed the budget noting that the expenses being approved were actually realized in 2012 and were \$849.00 more than the original budgeted amount of \$325,384.00. 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. The increase in the library budget was \$23,577.00 or 7 %. Mildbrand/Hansen to approve the library budget of \$326,233.00. The motion carried.

District Attorney (51610): District Attorney Kristi Tlusty and Kim Sybers were present to review the budget with a 0% increase with committee members. Following review, Mildbrand/Hansen to approve the District Attorney budget as submitted. The motion carried.

Victim Witness (51670): Amy Merrill was present to review the 2014 budget, which was approved on a Krug/Hansen motion which carried.

Restorative Justice Program (51130). Strama reviewed the Restorative Justice budget along with a narrative prepared by Monelle Johnson. The levy request is for \$700, the same as approved for 2013. Fuchs/Hansen motioned to approve the request for \$700 for the Restorative Justice Program for 2014. 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). Peggy Nordgren was present to review the Extension budgets with committee members. She noted that the operations portion had not increased. Following the review, Krug/Fuchs to approve the budgets as submitted. The motion carried.

Veterans Service Commission (55500), Veterans Service Office (55510). Josh Sniegowski reviewed the budgets with the Committee. The 2014 budget was up

approximately \$750.00 but did not include funding for temporary salaries which would be used to cover expenses for a limited term employee expense of \$11,000 to allow paper records to be converted to electronic files. That conversion must be complete by the end of 2014 according to Sniegowski. Both the Service Commission budget and the Service Office budget were approved as submitted on a Krug/Mildbrand motion. The motion carried unanimously.

Human Services; Amber Fallos reviewed the Human Services budgets with committee members, noting that there was no increase in levy funding requested. \$125,063.00 of departmental fund balance had been applied allowing the 0% increase. Several issues mentioned that resulted in increased expenses were a 1% increase in funding for both adult family homes and Black River Industries contracts and an increase in the amount paid to house clients at the facility in Clark County. Mildbrand/Krug motion to approve the Human Services Budget as submitted. The Motion carried.

Building Grounds & Parks budgets (51900), (51910), (51920), (51930), (51940), (51950), (51970), (51980), (56140), (56490), (56510) and (65140). Jeff Ludwig had prepared summary copies of the 2014 budget which showed an increase in operations of \$7,190.00 or 1.5% and a .7% increase in the total budget which was equal to \$6,818.00. Ludwig noted that most of the increase was due to the departure of Northcentral Technical College from the education building that will require the county to fund 100% of maintenance and utilities for the building which were previously being shared with NTC. He also reported on some of the major projects that are looming and will require funding soon including replacement of the UPS system that is a back-up for loss of electrical power to the courthouse, courthouse parking lot replacement and maintenance issues related to moisture problems at the multipurpose building. Mildbrand/Krug motioned 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. The Airport Budget submitted had a 0% increase. Following the review, Fuchs/Hansen motioned to approve the budgets as submitted. The motion carried.

Housing Authority (65190). Shelia Nice was present to review the department budget with committee members. The budget with an increase of \$250.00 or 2.3% was approved as submitted on a Fuchs/Hansen motion. The motion carried.

Mildbrand/Krug to adjourn the meeting at 3:00 p.m. The motion carried.

FRIDAY, SEPTEMBER 13, 2013

Committee Chairman Chuck Zenner called the meeting to order at 9:00 a.m. Members present included Zenner, Dave Krug, Dennis Fuchs, Scott Mildbrand and Tim Hansen. Jim Metz, Larry Brandl, Bruce Strama and Mark Berglund (The Star News) were also present.

Approve the Agenda: Mildbrand/Krug to approve the agenda. The motion 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, Hansen/Mildbrand to approve the budgets as submitted with a 0% increase in departmental controlled expenses. The motion carried.

Real Property Lister (51540). Betty Blumenstein submitted the Real Property Lister's budget. Fuchs/Mildbrand to approve the budget as submitted with a 0% increase in the working budget. 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 Sarah Nuernberger Mildbrand/Fuchs motioned to approve the budgets as submitted with a 0% increase. The motion carried.

Land Conservation (57410), Tree Programs (57190), Fish & Game Projects (57310), Soil Survey (57510) and Wildlife Damage (57610). Ashly Steinke presented the related budgets and reviewed them with the committee. The overall (57410) budget expenditure account had decreased due mainly to the effect of the new staff's wages and benefits. The department is also responsible for revenue accounts 101.42000.0000.4277, 4278, 4281, 4282, 4287, 4288,4290 and 4296 along with 101.45000.0000.4623, 4624, 4625 and 4626. Steinke also reported on the department's purchase of a new no-till drill and other departmental plans. Following review, Krug/Fuchs motioned to approve the budgets as presented. The motion carried.

Child Support (55400). Michelle Kurth reviewed the proposed 2014 budget with committee members, noting that there will be no levy dollars requested. The budget narrative distributed by Kurth had a 2014 projected surplus of \$17,671.00. Mildbrand/Hansen to approve the Child Support budget as submitted. The motion carried.

Forestry and Recreation Department budgets (51870), (56210), (56440), (56460), (57100), (57110), (57130), (57140) and (57150). Russ Aszmann was present to review the Forestry & Recreation budgets. Following review, Fuchs Mildbrand motioned to approve the budgets as submitted. The motion carried.

Human Resources/County Board related 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). Marie Koerner submitted the budgets listed and reviewed them with the committee. Following review and discussion, Krug/Hansen motioned to approve the Human Resources budgets as submitted. The motion carried, all members voting aye on all budgets except Mildbrand who requested that he be on record voting no on the County Board budget line item 5325 only, Conference and Meeting Expense, where he feels too much is being spent.

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

Corporation Counsel (51220). Strama presented the budget, which was approved as submitted with a 20% increase due to an increase in both the Corporation Counsel hourly rate and the monthly rate for Human Services and Child Support work done by Courtney Graff on a Krug/Mildbrand motion which carried.

County Clerk (51410). Strama presented the budget with a \$250.00 increase mainly due to conference expense as Strama will be required to attend all Wisconsin County Clerk's Association conference events after being nominated and elected as vice president of the Association. Mildbrand/Fuchs to approve the budget as submitted. The motion carried.

Elections (51420). Strama presented the budget noting the increase of \$11,991.00 which is due to four elections being scheduled in 2014 years in comparison to the two elections

scheduled in all even numbered years. Mildbrand/Fuchs motioned to approve the budget as submitted.

General Accounting (51570); Brandl reviewed the budget with committee members, noting that the increase in software support required a \$358.00 increase in the working budget. Krug/Fuchs motioned to approve the budget as submitted. The motion carried.

Payroll Accounting(51590). Strama presented the budget with an increase of \$283.00, also affected by an increase in software support. The Budget was approved as submitted on a Hansen/Mildbrand motion which carried.

Regional Planning (51810); Strama reviewed the proposed budget with no increase from 2013 as with committee members prior to a Fuchs/Hansen motion to approve budget as submitted. The motion carried.

Historical Society (56120) & 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 2013. Hansen/Fuchs motioned to approve the 2014 Historical Society budgets as submitted. The motion carried. Mildbrand, Fuchs, Krug and Hansen voting aye, Zenner voting no.

Community Education Advocational Courses (56910), Consortium Board (56920), Fuchs/Mildbrand to approve the Community Education Advocational Courses budget. The motion carried. As the Consortium Board Budget was not active in 2013 no action was required nor will be until the need may arise.

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

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

Fire Suppression (113-52220), Brandl reviewed the budget with committee members noting that there was some money expended in 2013 but there is no need to budget funds for 2014. Mildbrand/Krug motion to approve the budget as submitted. The motion carried.

Dog License Trust Fund (801-53900); Strama reviewed the proposed 2014 budget with no increase from the 2013 budget. Krug/Hansen motioned to approve budget as submitted. The motion carried.

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

Shared Revenue (101.42000.0000.4221); Strama informed committee members that he had received the official notice from the state and that the Shared Revenue line should be \$1,065,153.00 instead of the \$1,059,398.00 as originally entered, an increase of \$5,755.00. Mildbrand/Fuchs motioned to approve the budget as amended. The motion carried.

Economic Development (51890). Sue Emmerich, Mark Hoffman, Gary Stanton, Jack Buksa, Arlen Albrecht and Andrea Buksa were in attendance to address 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, with her and other foundation representatives answering any committee member questions. Following review of the information committee members asked the representatives what the amount was that they are requesting. The request was for \$10,000 for each foundation and a total of \$30,000. The amount received by each foundation in 2013 was \$5,000 for a total of \$15,000. Fuchs/Mildbrand motioned to approve \$5,000 for each of the economic development foundations as in 2014. The motion carried. Committee members thanked those representing the foundations for attending also stating that if there was opportunity to increase the amount budgeted for 2014 later in the budget process that the Committee would list the additional funding request a high priority and would act accordingly.

Several committee members had conflicts with the next meeting scheduled for September 19, 2013. Following discussion, the Committee directed Strama to cancel the September 19th meeting and reschedule the next Budget Review Meeting for September 26, 2013 at 10:30 or immediately following the finance meeting that same day. Strama will contact those departments that had signed up for the 19th and reschedule their budget review sessions.

Zenner/Fuchs to adjourn the meeting at 12:00 p.m. The motion carried.

Bruce P. Strama

THURSDAY October 3, 2013

Chuck Zenner called the meeting to order at 9:00 a.m. Committee members Zenner, Dave Krug, Dennis Fuchs, Scott Mildbrand and Tim Hansen were present along with Jim Metz, Larry Brandl, Bruce Strama and Brian Wilson (The Star News).

Approve the agenda: Mildbrand/Krug to approve the agenda. The Motion carried.

Public Health (54110). Patricia Krug was present to review both the revenue and expenditure budgets with a 0% increase in the expenditure working budget. Following the review, Hansen/Fuchs motioned to approve the budgets as submitted. The motion carried

Ambulance Budget (52450). Accountant Larry Brandl had attended the Law Enforcement meeting at which the budget had been approved and reported that the approved budget was \$192.00 less than the original budgeted amount. The actual subsidy requested was \$189,802.00. Following the report by Brandl, Mildbrand/Hansen motioned to approve the 2014 Ambulance budget of \$192,802.00. The motion carried.

Highway Department (701.53000). Jess Sackmann distributed copies of the summary of the proposed 2014 Highway Budget for review. There were three scenarios from which to choose including a 0% increase, a 5% increase and a 75% increase. The 0% would allow paving 5 miles, the 5% increase would allow paving 5.7 miles and the 75% increase would allow for paving of 15 miles annually. Sackmann also reported on the county expenses that will be associated over the next several years for paving County Road M west of County road E. Following review and discussion, Fuchs/Krug to approve the scenario with a 5% increase. The motion carried.

County Bridge Aid fund (64240). While Sackmann was present the amount of \$51,418.00 for 2013 bridge expenses was subjected for approval this was \$9,718.00 more than initially requested. Mildbrand/Hansen to approve \$51,418.00 for 2013 county bridge aid. The motion carried.

Taylor County Special Events (101.56160.0000.5391). Chuck Zenner had requested that a donation of \$2,500.00 be approved for the 2014 Taylor County Fair. Laura Lundy, vice chair of the fair board was also present to answer questions that may arise. Zenner did note that the change from charging general admission to becoming a free-fair has affected the revenues in the range of \$20,000.00. Following discussion, Fuchs/Hansen to budget \$2,500.00 in the Special Events budget for the 2014 Taylor County Fair. The motion carried.

Tourism (51880) and Economic Development (51890). These budgets were revisited as committee members earlier in the sessions had noted that if funding were available that these budgets would get consideration for the increases that they had originally requested. Committee members agreed that the \$3,500 in funding removed from the initial Tourism budget should be restored. There was extended discussion of the request for an additional \$15,000 for the economic development foundations. Zenner stated that he felt the increase should be approved but that it should not be divided up equally as it has been in the past. He suggested that Gilman and Rib Lake each receive \$7,500 with the City of Medford receiving \$15,000 to total \$30,000 as originally requested. There was extended discussion with committee members agreeing that more money is spent in Medford, but that the other foundations may be able to attract more industry if they had additional funds. It was noted that this budget would be revisited annually and if there was valid reasoning the distribution to each foundation could be changed each year. Following the discussion, Zenner/Mildbrand to approve the additional \$15,000 requested by the economic development foundations to total \$30,000 and to distribute \$7,500 to both the Gilman and Rib Lake Foundations and \$15,000 to the Medford Economic Development Foundation and to also restore the \$3,500 initially removed from the Tourism budget. The motion carried.

There was also discussion of the \$11,000 in LTE funding requested by the Veteran's Service Officer Joshua Sniegowski. Committee members agreed that if funding were required in 2014 that Sniegowski should request it from the Finance Committee. It was also noted that the veteran's office should be allowed to carry any unused LTE funding approved for 2013 into 2014.

Sales Tax Revenue (101.41200.0000.4120) and Miscellaneous General Income (101.48000.0000.4841). Brandl reported that he was confident that the sales tax revenue could be increased by \$50,000 to total \$1,050,000 and that Miscellaneous General Revenues could be increased by \$15,000 to total \$50,000. Fuchs/Hansen motion to approve those revenue increases as suggested by Brandl. The motion carried.

It was noted that the projected savings in health insurance premiums paid by the county for 2014 is \$260,000 and that approval of the compensation study would result in increased wage expenditures of approximately \$103,000.

Following Committee action on the previous budgets, Brandl gave a summary of the 2014 budget including the changes made by the Budget Review Committee. The total 2014 levy required would be \$10,594,272.00. In order to meet that levy the Committee decided to apply \$80,000 of fund balance and increase the 2014 levy by 3% of the total 2013 adopted levy. The proposed budget prior to applying computer aid will result in a mill rate of \$8.20, a \$.09 increase over 2013. Committee members, following discussion, on a motion by Hansen and a second by Fuchs approved application of \$80,000 of fund balance and an increase in the levy by 3% of the 2013 total adopted levy to arrive at the required

\$10,594,272.00 for the 2014 Taylor County Budget levy, with the proposed budget to be submitted to the full county board barring any necessary changes that may be required following the Monday October 7, 2013 Transition Committee meeting when the health insurance rates will be verified. The motion carried unanimously on a roll-call vote. Strama was directed to post an agenda for an additional Budget Review Committee meeting following the Transition Committee meeting that would only be required if changes need to be made following the Transition Committee meeting.

MONDAY October 7, 2013

Chuck Zenner called the meeting to order on at 11:56 a.m. With all members present including Zenner, Scott Mildbrand, Dennis Fuchs, Dave Krug and Tim Hansen. Others in attendance included Jim Metz, Lester Lewis, Dave Bizer, Larry Brandl and Bruce Strama.

Approve the Agenda: Fuchs/Mildbrand to approve the agenda. The motion carried.

Approve necessary adjustments to the 2014 Taylor County Budget to reflect the changes approved by the Transition Committee: Larry Brandl noted that it would be proper for budget purposes to round off the amount of insurance savings to \$243,000.00 instead of using the exact amount of \$242,892.00. As the projected \$260,000.00 of estimated savings had not been achieved it will be necessary to apply an additional \$17,000.00, for a total of \$97,000.00 of fund balance to the 2014 budget to arrive at the budget with a 3% increase as agreed to at the October 3, 2013 Budget Review meeting. Following a short discussion, Mildbrand/Hansen to approve rounding off the insurance savings to \$243,000.00 and to also approve of applying an additional \$17,000.00 of fund balance to the 2014 proposed budget that will be submitted to the full County Board on October 30, 2013. The motion carried unanimously.

Adjournment: Krug/Hansen to adjourn the meeting at 12:01 p.m. The motion carried.

Bruce P. Strama, Taylor County Clerk

BUDGET STATUS FOR BUDGET REVIEW COMMITTEE

LEVY AS REQUESTED

\$10,761,065.00

Tax Rate Status - \$8.33

Budget Review Session on 09/12/11

Initially Tourism was decreased, with that funding reinstated on October 3rd, resulting in no change.

Budget Review Session on 09/22/11

101.42000.0000.4221	State Shared Revenues - savings	+\$5,755.00
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Budget Review Session on 09/29/11

101.51890.0000.5396	Economic Development – additional expense	-\$15,000.00
101.64240.0000.5829	County Bridge Aid – additional expense	-\$9,718.00
701.53000.0000.5391	Highway/Undistributed – additional expense	-\$113,093.00
101.56160.0000.5391	Taylor County Special Events – additional expense	-\$2,500.00
101.49000.0000.4930	Fund Balance Applied – savings	+\$80,000.00
	Projected health insurance savings – savings	+\$260,000.00
	Projected compensation study - additional expense	-\$103,000.00
101.41200.0000.4120	County Sales Tax – savings	+\$50,000.00
101.48000.0000.4841	Miscellaneous General Income - savings	+15,000.00
	3% increase in levy – savings	+308,450.00

TOTAL 2014 LEVY PROPOSED \$10,594,270.00 with a Tax Rate of \$8.20.

Bruce P. Strama, Taylor County Clerk