



**FINANCE COMMITTEE  
THURSDAY, APRIL 21, 2011 - 7:30 A.M.  
CONFERENCE ROOM N-1 – FIFTH FLOOR  
ROCK COUNTY COURTHOUSE-EAST**

**Agenda**

1. Call to Order and Approval of Agenda
2. Approval of Minutes –April 7, 2011
3. Citizen Participation, Communications and Announcements
4. Transfers and Appropriations
  - A. Finance
5.
  - A. Bills
  - B. Bills Over \$10,000
  - C. Encumbrances Over \$10,000
  - D. Pre-Approved Encumbrance Amendments
  - E. Approval of Bills for Other Departments
6. Authorizing the Purchase of Additional Modules for the General Ledger System
7. Approval of Policy for Disbursements of Sale Proceeds
8. Resolutions
  - A. Authorizing Contract for Actuarial Valuation Services for Other Post Employment Benefits (OPEB) Calculation as Required Under Governmental Accounting Standards Board (GASB) Statement 45
  - B. 2010 Supplemental Appropriations and Budgetary Transfers
9. Review of Resolutions
  - A. Amending the 2011 Council on Aging Budget for Title III Programs and Medication Management Information Systems Grant
  - B. Authorizing Acceptance of the Natural Resource Foundation Besadny Conservation Grant and Amending 2011 Budget
  - C. Amending the Sheriff's 2011 Budget to Use Equitably Shared Funds
10. Discussion of County Board Using Paperless Documents
11. Report on Cash Balances and Investments
12. Adjournment

**ROCK COUNTY**

**SUPPLEMENTAL APPROPRIATIONS - TRANSFERS**

10-142

Transfer No.

Requested by Finance

Jeffrey Smith

Department

Department Head

4/11/2011

Date

**FROM**

ACCOUNT #	DESCRIPTION	AMOUNT
19-1922-0000-64904	Contingency Fund	34,377

**TO**

ACCOUNT #	DESCRIPTION	AMOUNT
06-1620-0000-61610	Corp. Counsel Health Ins	2,392
10-1720-0000-68000	Real Prop. Allocations	7,401
62-6200-0000-68000	Land Cons. Salaries	10,517
64-6400-0000-68000	Planning Cost Allocations	13,951
64-6451-0000-63110	Address Signs Admin Exp	116

**FISCAL NOTE:**

Sufficient funds are available in the above object code for the requested transfer.

**ADMINISTRATIVE NOTE:**

Recommended. *ESK*

**REQUIRED APPROVAL:**

Governing Committee

Finance Committee

DATE

COMMITTEE CHAIR

File

# ROCK COUNTY TRANSFER REQUESTS

TO: FINANCE DIRECTOR  
REQUESTED BY: Finance Department

*[Signature]*  
Department Head Signature

DATE: 4/11/2011

FROM:	AMOUNT
1) ACCOUNT #: 19-1922-0000-64904 DESCRIPTION: Contingency Fund	\$34,377
CURRENT BALANCE: \$ 34,377 PROVIDED BY THE FINANCE DIRECTOR <i>[Signature]</i>	
2) ACCOUNT #: DESCRIPTION:	
CURRENT BALANCE: \$ PROVIDED BY THE FINANCE DIRECTOR	
3) ACCOUNT #: DESCRIPTION:	
CURRENT BALANCE: \$ PROVIDED BY THE FINANCE DIRECTOR	
4) ACCOUNT #: DESCRIPTION:	
CURRENT BALANCE: \$ PROVIDED BY THE FINANCE DIRECTOR	

TO:	AMOUNT
ACCOUNT #: 06-1620-0000-61610 DESCRIPTION: Corporation Counsel-Health Insurance	\$2,392
ACCOUNT #: 10-1720-0000-68000 DESCRIPTION: Real Property-Allocations	\$7,401
ACCOUNT #: 62-6200-0000-68000 DESCRIPTION: Land Conservation - Salaries	\$10,517
ACCOUNT #: 64-6400-0000-68000 DESCRIPTION: Planning-Cost Allocations	\$13,951
ACCOUNT #: 64-6451-0000-63110 DESCRIPTION: Address Signs-Admin Expense	\$116

REASON FUNDS ARE AVAILABLE FOR TRANSFER - BE SPECIFIC:

Funds remaining in the Contingency Fund at the end of 2010

REASON TRANSFER IS NECESSARY - BE SPECIFIC:

To reconcile the 2010 Budget to Actual amounts and to close 2010.

Account Number	Name	Yearly Prent Appropriation	Prent Spent	YTD Expenditure	Encumb Amount	Unencumb Balance	Inv/Enc Amount	Total
051000000-63107	PUBL & LEGAL	1,625.00	3.8%	230.30	-168.23	1,562.93		
	P1100984-PO#	04/13/11	-UN#011191	BELOTT DAILY NEWS			127.12	
				CLOSING BALANCE		1,435.81		127.12
051500000-69010	EXP.ALLOCATIONS	0.00	100.0%	-2.00	686.00	-684.00		
	P1101733-PO#	04/13/11	-UN#045400	STATELINE COPY PRODUCTS INC			99.26	
				CLOSING BALANCE		-783.26		99.26
	FINANCE DIRECTOR			PROG-TOTAL-PO			226.38	

I HAVE EXAMINED THE PRECEDING BILLS AND ENCUMBRANCES IN THE TOTAL AMOUNT OF \$226.38 INCURRED BY FINANCE DIRECTOR. CLAIMS COVERING THE ITEMS ARE PROPER AND HAVE BEEN PREVIOUSLY FUNDED. THESE ITEMS ARE TO BE TREATED AS FOLLOWS

- A. BILLS AND ENCUMBRANCES OVER \$10,000 REFERRED TO THE COUNTY BOARD.
- B. BILLS UNDER \$10,000 TO BE PAID.
- C. ENCUMBRANCES UNDER \$10,000 TO BE PAID UPON ACCEPTANCE BY THE DEPARTMENT HEAD.

FINANCE COMMITTEE APPROVES THE ABOVE. CON-APPROVAL \_\_\_\_\_ DEPT-HEAD  
 APR 21 2011 DATE \_\_\_\_\_ CHAIR

Account Number	Name	Yearly Prort Appropriation Spent	YTD Expenditure	Encumb Amount	Unencumb Balance	Inv/Enc Amount	Total
1414110000-63103	LEGAL FORMS	19,500.00	0.0%	13,603.71	-13,603.69	19,499.98	
	F1101362-PO# 04/13/11 -UN8041689					ILLINOIS OFFICE SUPPLY	715.09
				CLOSING BALANCE		17,704.89	715.09
	ELECTIONS		PR06-TOTAL-PO				715.09

I HAVE EXAMINED THE PRECEDING BILLS AND ENCUMBRANCES IN THE TOTAL AMOUNT OF \$715.09 INCURRED BY ELECTIONS. CLAIMS COVERING THE ITEMS ARE PROPER AND HAVE BEEN PREVIOUSLY FUNDED. THESE ITEMS ARE TO BE TREATED AS FOLLOWS

- A. BILLS AND ENCUMBRANCES OVER \$10,000 REFERRED TO THE COUNTY BOARD.
- B. BILLS UNDER \$10,000 TO BE PAID.
- C. ENCUMBRANCES UNDER \$10,000 TO BE PAID UPON ACCEPTANCE BY THE DEPARTMENT HEAD.

FINANCE COMMITTEE APPROVES THE ABOVE. CON-APPROVAL \_\_\_\_\_ DEPT-HEAD

**APR 21 2011**

DATE \_\_\_\_\_ CHAIR

Account Number	Name	Yearly Prcnt Appropriation Spent	YTD Expenditure	Encumb Amount	Unencumb Balance	Ino/E.nc Amount	Total
1717100000-63105	RECORD BOOKS	1,857.00	0.0%	0.00	1,857.00		
	PI101167-PO# 04/13/11 -UN#039152			EXCEL BINDING INC		1,242.75	
				CLOSING BALANCE	614.25		1,242.75
1717100000-67171	C.A. -\$1000/MORE	3,200.00	0.0%	0.00	3,200.00		
	PI101167-PO# 04/13/11 -UN#039152			EXCEL BINDING INC		3,055.00	
				CLOSING BALANCE	145.00		3,055.00
	REGISTER OF DEED			PROG-TOTAL-PO		4,297.75	

I HAVE EXAMINED THE PRECEDING BILLS AND ENCUMBRANCES IN THE TOTAL AMOUNT OF \$4,297.75 INCURRED BY REGISTER OF DEEDS. CLAIMS COVERING THE ITEMS ARE PROPER AND HAVE BEEN PREVIOUSLY FUNDED. THESE ITEMS ARE TO BE TREATED AS FOLLOWS

- A. BILLS AND ENCUMBRANCES OVER \$10,000 REFERRED TO THE COUNTY BOARD.
- B. BILLS UNDER \$10,000 TO BE PAID.
- C. ENCUMBRANCES UNDER \$10,000 TO BE PAID UPON ACCEPTANCE BY THE DEPARTMENT HEAD.

FINANCE

COMMITTEE APPROVES THE ABOVE. CON-APPROVAL

DEPT-HEAD

APR 21 2011

DATE

CHAIN

Account Number	Name	Yearly Percent Appropriation Spent	YTD Expenditure	Encomb Amount	Unencumb Balance	Inv/Enc Amount	Total
1017250000-62119	OTHER SERVICES	196,860.00	87.8%	99,314.10	34,198.10	63,347.80	
	F1002298-PO# 04/13/11 -UN#025672					AYRES ASSOCIATES INC	5,302.80
	F1002646-PO# 04/13/11 -UN#025672					AYRES ASSOCIATES INC	54,225.00
				CLOSING BALANCE		3,820.00	59,527.80
	ORTHOIMAGERY		PRG-TOTAL-PO				59,527.80

I HAVE EXAMINED THE PRECEDING BILLS AND ENCUMBRANCES IN THE TOTAL AMOUNT OF \$59,527.80 INCURRED BY ORTHOIMAGERY PROJECT. CLAIMS COVERING THE ITEMS ARE PROPER AND HAVE BEEN PREVIOUSLY FUNDED. THESE ITEMS ARE TO BE TREATED AS FOLLOWS

- A. BILLS AND ENCUMBRANCES OVER \$10,000 REFERRED TO THE COUNTY BOARD.
- B. BILLS UNDER \$10,000 TO BE PAID.
- C. ENCUMBRANCES UNDER \$10,000 TO BE PAID UPON ACCEPTANCE BY THE DEPARTMENT HEAD.

FINANCE COMMITTEE APPROVES THE ABOVE. CON-APPROVAL \_\_\_\_\_ DEPT-HEAD

APR 21 2011

DATE \_\_\_\_\_ CHAIR

Account Number	Name	Yearly Appropriation	Percent Spent	YTD Expenditure	Encumb Amount	Unencumb Balance	Invt/Enc Amount	Total
0714300000-62400	R & M SERV	212,767.00	47.7%	83,821.58	17,840.05	111,105.37		
	P1100376-PO# 04/13/11 -UN#019713						752.00	
	P1100380-PO# 04/13/11 -UN#036454						173.00	
	P1101561-PO# 04/13/11 -UN#049219						2,980.00	
						CLOSING BALANCE	107,200.37	3,905.00
0714300000-62491	SOFTWARE MAINT	630,312.00	38.3%	231,000.12	11,023.52	388,288.36		
	P1101501-PO# 04/13/11 -UN#028703						21,392.90	
						CLOSING BALANCE	366,895.46	21,392.90
0714300000-63407	COMPUTER SUPPL	13,423.00	11.8%	791.53	801.96	11,829.51		
	P1101498-PO# 04/13/11 -UN#033353						153.30	
						CLOSING BALANCE	11,676.21	153.30
0714300000-64200	TRAINING EXP	47,500.00	68.9%	8,365.16	24,384.84	14,750.00		
	P1101705-PO# 04/13/11 -UN#023905						250.00	
						CLOSING BALANCE	14,500.00	250.00
0714300000-64701	SOFTWARE PURCH	149,053.00	55.2%	48,610.23	33,667.51	66,775.26		
	P1101706-PO# 04/13/11 -UN#045482						500.00	
	P1101726-PO# 04/13/11 -UN#050784						1,795.00	
						CLOSING BALANCE	64,480.26	2,295.00
0714300000-67130	TERMINALS/PC'S	98,989.00	20.6%	4,605.16	15,882.70	78,501.14		
	P1101514-PO# 04/13/11 -UN#033353						323.38	
	P1101532-PO# 04/13/11 -UN#033353						2,729.90	
						CLOSING BALANCE	75,447.86	3,053.28
0714300000-67143	IT DEPT. CR-CHEC.	77,646.00	33.1%	23,226.57	2,476.85	51,942.58		
	P1101499-PO# 04/13/11 -UN#033353						83.34	
	P1101512-PO# 04/13/11 -UN#033353						113.88	
	P1101533-PO# 04/13/11 -UN#033353						474.50	
	P1101588-PO# 04/13/11 -UN#033353						471.12	
	P1101690-PO# 04/13/11 -UN#033353						296.64	
	P1101692-PO# 04/13/11 -UN#033353						271.56	
						CLOSING BALANCE	50,231.54	1,711.04



Account Number	Name	Yearly Prort Appropriation Spent	YTD Expenditure	Encumb Amount	Unencumb Balance	Inv/Enc Amount	Total
			INFORMATION TECH	PR06-TOTAL-PO		32,760.52	

I HAVE EXAMINED THE PRECEDING BILLS AND ENCUMBRANCES IN THE TOTAL AMOUNT OF \$32,760.52 INCURRED BY INFORMATION TECHNOLOGY. CLAIMS COVERING THE ITEMS ARE PROPER AND HAVE BEEN PREVIOUSLY FUNDED. THESE ITEMS ARE TO BE TREATED AS FOLLOWS

- A. BILLS AND ENCUMBRANCES OVER \$10,000 REFERRED TO THE COUNTY BOARD.
- B. BILLS UNDER \$10,000 TO BE PAID.
- C. ENCUMBRANCES UNDER \$10,000 TO BE PAID UPON ACCEPTANCE BY THE DEPARTMENT HEAD.

FINANCE COMMITTEE APPROVES THE ABOVE. CON-APPROVAL \_\_\_\_\_ DEPT-HEAD

APR 21 2011

DATE \_\_\_\_\_ CHAIR

Account Number	Name	Yearly Percent Appropriation Spent	YTD Expenditure	Encumb Amount	Unencumb Balance	Inv/Enc Amount	Total
0714440000-67171	C.A.-\$1000/MORE	437,615.00	14.5%	34,172.20	29,470.87	373,971.93	
	PL101118-PO# 04/13/11 -UN#010763			AE BUSINESS SOLUTIONS			31,000.00
				CLOSING BALANCE	342,971.93		31,000.00
				IT CAPITAL PROJ			31,000.00
				PROG-TOTAL-PO			

I HAVE EXAMINED THE PRECEDING BILLS AND ENCUMBRANCES IN THE TOTAL AMOUNT OF \$31,000.00 INCURRED BY IT CAPITAL PROJECTS. CLAIMS COVERING THE ITEMS ARE PROPER AND HAVE BEEN PREVIOUSLY FUNDED. THESE ITEMS ARE TO BE TREATED AS FOLLOWS

- A. BILLS AND ENCUMBRANCES OVER \$10,000 REFERRED TO THE COUNTY BOARD.
- B. BILLS UNDER \$10,000 TO BE PAID.
- C. ENCUMBRANCES UNDER \$10,000 TO BE PAID UPON ACCEPTANCE BY THE DEPARTMENT HEAD.

FINANCE COMMITTEE APPROVES THE ABOVE. CON-APPROVAL \_\_\_\_\_ DEPT-HEAD

APR 21 2011 DATE \_\_\_\_\_ CHAIR

Account Number	Name	Yearly Frnt Appropriation Spent	YTD Expenditure	Encumb Amount	Unencumb Balance	Inv/Enc Amount	Total
0000000071-29265	DLF-BO,STRAY DOG	0.00	100.0%	-358.73	-288.71	647.44	
	P1101201-FO# 04/13/11 -UN#029514					ROCK COUNTY HUMAN SOCIETY	20.00
				CLOSING BALANCE		627.44	20.00
	BAL.SHEET A/C			PRG-TOTAL-FO			20.00

I HAVE EXAMINED THE PRECEDING BILLS AND ENCUMBRANCES IN THE TOTAL AMOUNT OF \$20.00 INCURRED BY BALANCE SHEET ACCOUNT. CLAIMS COVERING THE ITEMS ARE PROPER AND HAVE BEEN PREVIOUSLY FUNDED. THESE ITEMS ARE TO BE TREATED AS FOLLOWS

- A. BILLS AND ENCUMBRANCES OVER \$10,000 REFERRED TO THE COUNTY BOARD.
- B. BILLS UNDER \$10,000 TO BE PAID.
- C. ENCUMBRANCES UNDER \$10,000 TO BE PAID UPON ACCEPTANCE BY THE DEPARTMENT HEAD.

FINANCE COMMITTEE APPROVES THE ABOVE. COM-APPROVAL \_\_\_\_\_ DEPT-HEAD

**APR 21 2011** DATE \_\_\_\_\_ CHAIR

**Vicki L. Brown**  
County Treasurer

Joan F. Slater  
Deputy Treasurer



Office of County Treasurer  
51 South Main Street  
P. O. Box 1975  
Janesville, Wisconsin 53547-1975  
Office: 608/757-5670  
Fax: 608/757-5577

**ROCK COUNTY, WISCONSIN**

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**Date:** April 12, 2011  
**To:** Rock County Finance Committee  
**From:** Vicki Brown *VLB*  
**Subject:** Approval of Policy for Disbursements of Sale Proceeds

Rock County does not have a written policy on the disbursement of sale proceeds when a tax foreclosed parcel of land is sold at public auction. Past practice has been to distribute the proceeds proportionately between any taxes, special charges or special assessments owing.

This is a request for the county to establish a policy whereby the county is made whole first, as in all delinquent taxes, including interest, penalty, and the foreclosure expenses are paid first, before disbursing sale proceeds to the city, town or village.

Attached is a written policy for your consideration. Also attached is the Wisconsin State Statute concerning the distribution of proceeds of sale.


Attachments

Rock County Policy for Disbursements of Sale Proceeds  
For  
In Rem Foreclosure of Tax Liens  
WI Stats. 75.521, 75.36(3)


All proceeds from the sale of tax delinquent property shall be disbursed in the following order:

1. The cost of the foreclosure action shall be paid.
2. The delinquent taxes shall be paid.
3. The interest and penalty on the delinquent taxes shall be paid.
4. The delinquent special charges, if any, shall be paid.
5. The delinquent special assessments, if any, shall be paid.
6. The interest and penalty on the special charges shall be paid.
7. The interest and penalty on special assessments shall be paid.
8. The remaining funds shall be remitted to the *In Rem* Tax Foreclosure Account closed to the County's General Fund.


Approved by Rock County Finance Committee on \_\_\_\_\_

75.36(3) 


**(3) Distribution of proceeds of sale.** If a county sells property that was acquired by taking of a tax deed under this chapter, the county treasurer shall do all of the following:

75.36(3)(a) 


(a) Determine the net proceeds from the sale of the property by subtracting from the sale price all of the following:

75.36(3)(a)1. 


1. The following costs, including personnel costs associated with them: foreclosure costs, record-keeping costs, legal costs, advertising costs and title insurance costs. A county may establish a reasonable estimate of the average costs under this subdivision incurred with respect to property sold after the taking of a tax deed which it may use instead of determining the actual costs for any parcel sold by the county.

75.36(3)(a)1m. 


1m. The following actual costs, including personnel costs associated with them: maintenance costs that are required for compliance with building codes or health orders, board-up costs, clean-up costs, demolition costs and all other costs that are reasonable and necessary to sell the property except costs under subd. 2.

75.36(3)(a)2. 

2. The amount of real estate agent or broker fees paid for selling the property.

75.36(3)(a)3. 

3. All amounts of unpaid general property taxes, special assessments, special charges and special taxes levied against the property sold, including interest and penalties imposed under s. 74.47 previously paid to taxing jurisdictions by the county.

75.36(3)(b) 

(b) From the net proceeds of the sale of the property, as determined under par. (a), first pay any withdrawal tax and withdrawal fee due under s. 77.84 (3) (b) and then pay to taxing jurisdictions all special assessments and special charges to which the property is subject, including interest and any penalties imposed under s. 74.47. If the net proceeds are not sufficient to pay all outstanding amounts due, the net proceeds shall be prorated to each taxing jurisdiction based upon the ratio that the amount of all special assessments and special charges due that taxing jurisdiction bears to the amount of all special assessments and special charges levied against the property sold, including interest and any penalties imposed under s. 74.47. Amounts payable under this paragraph shall be paid to the taxing jurisdiction within 15 days after the last day of the month in which sale proceeds become available to the county.

RESOLUTION NO. \_\_\_\_\_

AGENDA NO. \_\_\_\_\_

**RESOLUTION  
ROCK COUNTY BOARD OF SUPERVISORS**

Jeffrey A. Smith  
INITIATED BY



Jeffrey A. Smith, Finance Director  
DRAFTED BY

Finance Committee  
SUBMITTED BY

April 12, 2011  
DATE DRAFTED

**Authorizing Contract for Actuarial Valuation Services for Other Post  
Employment Benefits (OPEB) Calculation as Required Under Governmental  
Accounting Standards Board (GASB) Statement 45**

1 WHEREAS, GASB, under its Statement 45, requires state and local government employers to  
2 measure, recognize and display OPEB expense / expenditures, related liabilities and note  
3 disclosures in its financial reports; and,  
4

5 WHEREAS, Rock County has reported its OPEB liability in its annual Audited Financial  
6 Statements since 2007; and,  
7

8 WHEREAS, the Finance Director / Purchasing Division did solicit proposals for actuarial  
9 services for OPEB calculations as detailed in the attached Bid Summary.  
10

11 **NOW, THEREFORE, BE IT RESOLVED** that the Rock County Board of Supervisors duly  
12 assembled this \_\_\_\_\_ day of \_\_\_\_\_, 2011, does hereby authorize and direct that a  
13 contract be entered into with Gabriel, Roeder, Smith & Company of Chicago, IL to perform  
14 actuarial services for OPEB calculations for the period January 1, 2011 through December 31,  
15 2012, with an option to renew for the two (2) year period January 1, 2013 through December 31,  
16 2014.

Respectfully submitted,

**FINANCE COMMITTEE**

**PURCHASING PROCEDURAL ENDORSEMENT**

\_\_\_\_\_  
Mary Mawhinney, Chair

\_\_\_\_\_  
Phillip Owens, Chair

\_\_\_\_\_  
Sandra Kraft, Vice Chair

\_\_\_\_\_  
Vote Date

\_\_\_\_\_  
Mary Beaver

\_\_\_\_\_  
David Diestler

\_\_\_\_\_  
J. Russell Podzilni

**Authorizing Contract for Actuarial Valuation Services for Other Post Employment Benefits (OPEB) Calculation as Required Under Governmental Accounting Standards Board (GASB) Statement 45**

Page 2

FISCAL NOTE:


Sufficient funds are available in the Auditing and Special Accounting budget, A/C 05-1530-0000-62130 for this contract.



Jeffrey A. Smith  
Finance Director

LEGAL NOTE:

The County Board is authorized to take this action pursuant to secs. 59.01 and 59.51 Wis. Stats. Professional services are not subject to bidding requirements of § 59.52(29), Stats.



Jeffrey S. Kuglitsch  
Corporation Counsel

ADMINISTRATIVE NOTE:

Recommended.



Craig Knutson  
County Administrator





**PROJECT NUMBER**      #2011-48  
**PROJECT NAME**        ACTUARIAL VALUATION SERVICES  
**PROPOSAL DUE DATE**   MARCH 25, 2011  
**DEPARTMENT**         FINANCE DIRECTOR

	GRS CHICAGO IL	LURIE BESIKOF LAPIUS MINNEAPOLIS MN	WILLIS MILWAUKEE WI	MILLIMAN BROOKFIELD WI	LEWIS & ELLIS RICHARDSON TX	ACTUARIAL & HEALTH CARE SOLUTIONS WAUKESHA WI
2011 COST	8,000.00	5,000.00	4,000.00	8,000.00	8,500.00	6,850.00
2013 COST	8,000.00	5,000.00	4,000.00	8,000.00	8,500.00	6,850.00
<b>TOTAL COST</b>	<b>\$16,000.00</b>	<b>\$10,000.00</b>	<b>\$ 8,000.00</b>	<b>\$16,000.00</b>	<b>\$17,000.00</b>	<b>\$13,700.00</b>
RATER 1	70	57	65	65	44	48
RATER 2	75	72	60	50	59	63
RATER 3	74	78	72	59	62	53
<b>TOTAL SCORE</b>	<b>219</b>	<b>207</b>	<b>197</b>	<b>174</b>	<b>165</b>	<b>164</b>

Proposals were evaluated and points were awarded based on the following criteria:

- A. General Requirements - Maximum 30 points
  - Organization size and structure
  - Staff availability and qualifications
  - Past experience and performance
- B. Technical Requirements – Maximum 30 Points
  - Scope of Services
  - Project Approach
- C. Cost of Services – Maximum 40 points

Request for Proposals was advertised in the Beloit Daily News and on the Internet. Eight additional firms were solicited that did not respond. Two firms submitted "No Proposal" letters.

PREPARED BY: JODI MILLIS, PURCHASING MANAGER

DEPARTMENT HEAD RECOMMENDATION: GRS, CHICAGO, IL.

SIGNATURE

DATE

4-12-11

GOVERNING COMMITTEE APPROVAL:

CHAIR \_\_\_\_\_ VOTE \_\_\_\_\_ DATE \_\_\_\_\_

PURCHASING PROCEDURAL ENDORSEMENT:

CHAIR \_\_\_\_\_ VOTE \_\_\_\_\_ DATE \_\_\_\_\_

## EXECUTIVE SUMMARY

The Governmental Accounting Standards Board (GASB) defines what is considered to be Generally Accepted Accounting Principles (GAAP) for governmental entities. GASB issued Statement No. 45, Accounting and Financial Reporting by Employers for Post-employment Benefits other than Pensions (OPEB) in June 2004. This standard requires governmental employers to account for post-employment healthcare benefits on an “actuarial basis” during the employee’s career instead of using the current practice reporting on a “pay-as-you go” basis.

In order to comply with OPEB rules, valuations must be done at least every 2 years using one of six actuarial methods, which conform to Standards of Actuarial Practices. The actuarial valuations must determine the OPEB cost which is the annual required contribution (ARC) and the “net OPEB obligation” which is the difference between the employer’s OPEB cost and actual annual employer contributions to the OPEB plan.

As a larger employer, Rock County has reported its OPEB obligations in its annual financial statements since the year ended December 31, 2007. On March 25, 2011 the county issued a Request for Proposals for actuarial valuation services. As detailed in the attached proposal summary, 6 actuarial services companies responded. The responses were independently reviewed by, the Chair of the Finance Committee, Finance Director and Assistant to the Finance Director. Based upon the response to the county’s proposal, pricing and reference checks a contract with Gabriel, Roeder, Smith & Company of Chicago, IL is recommended for actuarial service valuations for the period January 1, 2011 through December 31, 2012 with an option to renew the contract for an additional two year period, January 1, 2013 through December 31, 2014.

RESOLUTION NO. \_\_\_\_\_

AGENDA NO. \_\_\_\_\_

**RESOLUTION  
ROCK COUNTY BOARD OF SUPERVISORS**

Finance Committee  
INITIATED BY \_\_\_\_\_



Jeffrey A. Smith, Finance Director  
DRAFTED BY \_\_\_\_\_

Finance Committee  
SUBMITTED BY \_\_\_\_\_

April 12, 2011  
DATE DRAFTED \_\_\_\_\_

**2010 SUPPLEMENTAL APPROPRIATIONS AND BUDGETARY TRANSFERS**

1 WHEREAS, adjustments must be made to close the 2010 General Ledger; and,  
2  
3 WHEREAS, the Finance Committee has reviewed and approved the supplemental appropriations and  
4 transfers.  
5  
6 NOW, THEREFORE, BE IT RESOLVED, that the Rock County Board of Supervisors duly  
7 assembled this \_\_\_\_\_ day of \_\_\_\_\_, 2011 does hereby amend the 2010 Budget as  
8 follows:  
9

<u>A/C DESCRIPTION</u>	<u>CURRENT BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
<b><u>Source of Funds:</u></b>			
00-0000-0001-46900/ Refund of Prior Year Expense	0	223,831	223,831
00-0000-0001-46901/ Additional Revenues from Prior Years	0	258,122	258,122
18-1849-0000-41500/ Jail/HCC Capital Project	11,605,267	(200)	11,605,067
19-1921-0000-47010/ General Fund Application	26,347	206,691	233,038
00-0000-0010-47000/ Human Serv.Spec.Rev.Fund-Trans.In	0	187,757	187,757
<b><u>Use of Funds:</u></b>			
00-0000-0001-64903/ General Fund-Transfer Out	78,692	187,757	266,449
18-1849-0000-67200/ Jail/HCC Capital Project	11,605,267	(200)	11,605,067
14-1410-0000-61610/ County Clerk – Health Ins.	47,637	1,451	49,088
15-1541-0000-64901/ Tax Deed Expense	8,000	3,409	11,409
18-1817-0000-63500/ Adolescent Svc Cntr-R&M Supplies	18,000	2,082	20,082
19-1913-0000-61720/ Unemployment Compensation	25,000	35,029	60,029
19-1990-0000-64904/ Refund of Prior Year's Revenues	0	35,443	35,443
19-1991-0000-64904/ Additional Expenses from Prior Yrs.	0	2,815	2,815
21-2100-0000-61210/ Sheriff-Overtime Wages	256,250	372,706	628,956
21-2167-0000-62119/ RECAP Operations Other Contr. Svc	247,402	5,335	252,737
28-2600-0000-61210/ Coroner Overtime Wages	1,500	4,041	5,541
38-3800-0000-61610/ Veterans Services-Health Insurance	45,678	3,634	49,312

2010 SUPPLEMENTAL APPROPRIATIONS AND BUDGETARY TRANSFERS

Page 2

50	64-6420-0000-61610/			
51	Economic Dev. Prgm Health Ins.	22,826	60	22,886
52	64-6451-0000-63110/			
53	Address Signs Admin. Exp.	3,240	52	3,292
54	64-6460-0000-68000/			
55	Housing Grant Clearing A/C-Alloc.	(119,051)	28,532	(90,519)
56	36-3603-0000-67130/			
57	HSD Special Accts Terminals & PCs	4,700	3,028	7,728
58	36-3645-0000-64604/			
59	Child & Fam Incent Funds Prgm Exp	186,114	24,716	210,830
60	36-3649-0000-68205/			
61	JAIBG Allocated Juvenile Justice	15,932	43	15,975
62	36-3655-0000-68204/			
63	Kinship Care Allocated CPS	60,864	91	60,955
64	36-3666-0000-68321/			
65	Long Term Supp COP Waiver Alloc	(690,773)	8,835	(681,938)
66	36-3689-0000-62609/			
67	Crisis State Institutions	2,963,246	136,472	3,099,718
68	36-3713-0000-64604/			
69	PATH Program Expense	3,374	20,870	24,244

Respectfully submitted,

**FINANCE COMMITTEE**

\_\_\_\_\_  
Mary Mawhinney, Chair

\_\_\_\_\_  
Sandra Kraft, Vice Chair

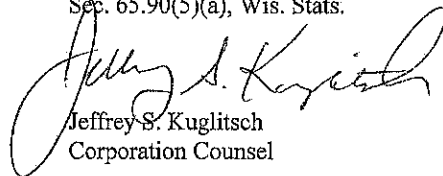
\_\_\_\_\_  
Mary Beaver

\_\_\_\_\_  
David Diestler

\_\_\_\_\_  
J. Russell Podzilni

LEGAL NOTE:

As an amendment to the 2010 County Budget, this resolution requires a 2/3 vote of the entire membership of the County Board, pursuant to Sec. 65.90(5)(a), Wis. Stats.

  
Jeffrey S. Kuglitsch  
Corporation Counsel

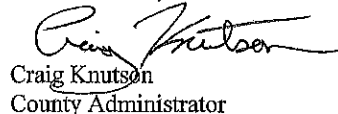
FISCAL NOTE:

This resolution amends the 2010 Budget for those programs where expenses exceeded budget appropriations. To limit data entry and legal notice publication costs, only selected line items within programs were adjusted. The line items shown contain the net budget adjustment for the program and do not necessarily reflect the overage of that particular line item.

  
Jeffrey A. Smith  
Finance Director

ADMINISTRATIVE NOTE:

Recommended,

  
Craig Knutson  
County Administrator

RESOLUTION NO. \_\_\_\_\_

AGENDA NO. \_\_\_\_\_

**RESOLUTION  
ROCK COUNTY BOARD OF SUPERVISORS**

Education, Veterans & Aging Services  
INITIATED BY



Joyce Lubben  
DRAFTED BY

Education, Veterans & Aging Services  
SUBMITTED BY

March 30, 2011  
DATE DRAFTED

**AMENDING THE 2011 COUNCIL ON AGING BUDGET FOR TITLE III PROGRAMS  
AND MEDICATION MANAGEMENT INFORMATION SYSTEMS GRANT**

1 **WHEREAS**, the Council on Aging receives Older Americans Act funds that are estimated in the budget  
2 preparation process; and,  
3

4 **WHEREAS**, the adjusted 2011 grant amounts for Title III programs have been made available from the  
5 Greater Wisconsin Agency on Aging Resources; and,  
6

7 **WHEREAS**, the Council on Aging is also receiving additional funds for the Medication Management  
8 Information Systems grant to address the issue of medication-related problems and errors for older adults.  
9

10 **NOW, THEREFORE, BE IT RESOLVED** by the Rock County Board of Supervisors duly assembled  
11 this day of \_\_\_\_\_ day of \_\_\_\_\_, 2011 does hereby amend the Adopted 2011 Rock County  
12 Council on Aging budget as follows:  
13

<u>Account/Description</u>	<u>Budget at 03/01/11</u>	<u>Increase (Decrease)</u>	<u>Amended Budget</u>
<b><u>Title III-B (Supportive Services)</u></b>			
<b><u>Source of Funds</u></b>			
30-3901-0000-42100 Federal Aid	125,871	(14)	125,857
<b><u>Use of Funds</u></b>			
30-3901-0000-62130 Audit Fees	2,100	(14)	2,086
<b><u>Title III-C-2 Delivered Meals</u></b>			
<b><u>Source of Funds</u></b>			
30-3904-0000-42100 Federal Funds	95,909	48	95,957
<b><u>Use of Funds</u></b>			
30-3904-0000-64124 Consumable Supplies	6,000	48	6,048
<b><u>Title III-D Preventive Health</u></b>			
<b><u>Source of Funds</u></b>			
30-3908-0000-42100 Federal Aid	8,329	42	8,371
<b><u>Use of Funds</u></b>			
30-3908-0000-62625 Outreach Service	6,829	42	6,871
<b><u>Title III-E National Family Caregiver Support</u></b>			
<b><u>Source of Funds</u></b>			
30-3915-0000-42100 Federal Aid	60,245	(6)	60,239
<b><u>Use of Funds</u></b>			
30-3915-0000-64615 Client Related Costs	18,000	(6)	17,994

AMENDING THE 2011 COUNCIL ON AGING BUDGET FOR TITLE III PROGRAMS AND  
MEDICATION MANAGEMENT INFORMATION SYSTEMS GRANT

Page 2

47	<u>Medication Management Improvement Systems (MMIS)</u>			
48	<u>Source of Funds</u>			
49	30-3931-0000-42100	3,600	3,000	6,600
50	Federal Aid			
51	<u>Use of Funds</u>			
52	30-3931-0000-62625	3,600	3,000	6,600
53	Outreach Services			

Respectfully submitted,

**Education, Veterans & Aging Services**

**Finance Committee Endorsement**

\_\_\_\_\_  
Terry Thomas, Chair

Reviewed and approved on a vote of \_\_\_\_\_

\_\_\_\_\_  
Marvin Wopat, Vice Chair

\_\_\_\_\_  
Mary Mawhinney, Chair

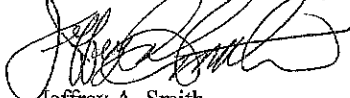
\_\_\_\_\_  
Wayne Gustina

\_\_\_\_\_  
David Innis

\_\_\_\_\_  
Fred Yoss

FISCAL NOTE:

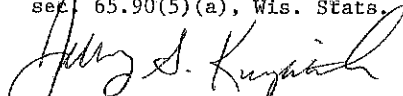
This resolution amends the Council on Aging's 2011 grants to actual awards. No County matching funds are required for these grants.



Jeffrey A. Smith  
Finance Director

LEGAL NOTE:

The County Board is authorized to accept grant funds pursuant to sec. 59.52(19), Wis. Stats. As an amendment to the adopted 2011 County Budget, this Resolution requires a 2/3 vote of the entire membership of the County Board pursuant to sec. 65.90(5)(a), Wis. Stats.



Jeffrey S. Kuglitsch  
Corporation Counsel

ADMINISTRATIVE NOTE:

Recommended.



Craig Knutson  
County Administrator

## EXECUTIVE SUMMARY

The Council on Aging budget is funded primarily with federal Older Americans Act and State revenues. During the budget preparation process, the amount of funding is estimated. Actual amounts are not available until after the federal budget is passed and the State Bureau of Aging and Disability Resources determines final allocations for counties.

The budget changes are small, with small increases for Title III-C-2 (Home Delivered Meals) and Title III-D (Preventive Health) and small decreases in Title III-B (Supportive Services) and Title III-E (Family Caregiver Support Program).

Earlier, the Council on Aging had received a Medication Management Information System grant, an evidence-based medication management program designed to enable community agencies to address the issue of medication-related problems and errors. An additional \$3,000 is being granted to extend this program.

No county tax levy is required.

RESOLUTION NO. \_\_\_\_\_

AGENDA NO. \_\_\_\_\_

**RESOLUTION  
ROCK COUNTY BOARD OF SUPERVISORS**

Public Works Committee  
INITIATED BY



Lori A. Williams, Parks Director  
DRAFTED BY

Public Works &  
Parks Advisory Committee  
SUBMITTED BY

April 7, 2011  
DATE DRAFTED

**Authorizing Acceptance of the  
Natural Resource Foundation Besadny Conservation Grant  
and  
Amending 2011 Budget**

1 **WHEREAS**, the Rock County Parks application for matching funding was approved by the Natural  
2 Resource Foundation Besadny Conservation Grant program in the total amount of \$1,000 to design,  
3 fabricate and install State Natural Area educational signs in Magnolia Bluff and Carver-Roehl Park;  
4 and,  
5

6 **WHEREAS**, the matching funds will be provided by staff time to design, edit and install the panels at  
7 no additional expense to Rock County Parks Division; and,  
8

9 **WHEREAS**, the County designated portions of Magnolia Bluff County Park and Carver-Roehl County  
10 Park as Wisconsin Department of Natural Resources (DNR) State Natural Areas in November 2010;  
11 and,  
12

13 **WHEREAS**, the Parks Division desires to educate park users on the State Natural Area program and  
14 highlight the ecological diversity and natural resource land management with interpretative panels in  
15 each park.  
16

17 **NOW, THEREFORE, BE IT RESOLVED** by the Rock County Board of Supervisors duly assembled  
18 this \_\_\_\_\_ day of \_\_\_\_\_, 2011, hereby accepts the Natural Resource Foundation  
19 Besadny Conservation Grant.  
20

21 **BE IT FURTHER RESOLVED**, that the Park's budget be amended as follows:

Account/Description	Budget at 01/01/11	Increase (Decrease)	Amended Budget
Source of Funds			
41-4592-4790-46000	500.00	1,000.00	1,500.00
Use of Funds			
41-4592-4790-69999	500.00	1,000.00	1,500.00

Respectfully submitted,

PUBLIC WORKS COMMITTEE

Kurtis Yankee  
Kurtis Yankee, Chair

Absent  
David Diestler

Betty Jo Bussie  
Betty Jo Bussie, Vice-Chair

Absent  
Brent Fox

Eva Arnold  
Eva Arnold



**Authorizing Acceptance of the Natural Resource Foundation Besadny Conservation Grant and Amending 2011 Budget**

Page 2

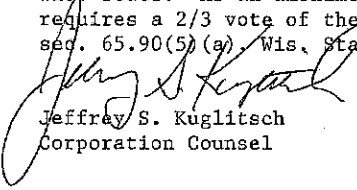
FINANCE COMMITTEE ENDORSEMENT

Reviewed and approved on a vote of \_\_\_\_\_.

\_\_\_\_\_  
Mary Mawhinney, Chair

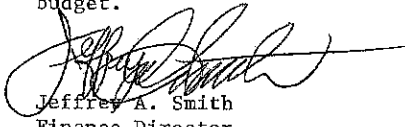
LEGAL NOTE:

The County Board is authorized to accept grant funds pursuant to sec. 59.52(19), Wis. Stats. As an amendment to the adopted 2011 County Budget, this Resolution requires a 2/3 vote of the entire membership of the County Board pursuant to sec. 65.90(5)(a), Wis. Stats.

  
Jeffrey S. Kuglitsch  
Corporation Counsel


FISCAL NOTE:

This resolution authorizes the acceptance and expenditure of a \$1,000 Natural Resources Foundation Grant for educational signs in Magnolia Bluff and Carver-Roehl Parks. The County's 50% match is from staff costs included in the Park's 2011 budget.

  
Jeffrey A. Smith  
Finance Director

ADMINISTRATIVE NOTE:

Recommended.

  
Craig Knutson  
County Administrator

Executive Summary  
Authorizing Acceptance of the  
Natural Resource Foundation Besadny Conservation Grant  
and  
Amending the 2011 Budget

Rock County Parks was selected as one of 28 Besadny Conservation Grant recipients. We were awarded the maximum, \$1,000 to design, fabricate and install State Natural Area educational signs. The Besadny Conservation Grant is a 50/50 match. Matching funds will come from staff time to design and install the panels.

Sections of Magnolia Bluff and Carver-Roehl County Parks were designated as State Natural Areas (SNA) in November 2010. The parks were selected based on their habitat quality and diversity, extent of past disturbance, context within the greater landscape, and rarity of features on local and global scales.

These signs will educate all users about the rare resources found in each park. Panel topic ideas include: SNA program and why each park was chosen; invasive species removal; prairie restoration; or threatened species management. Interpretive panels will be printed in full color on a high-pressure laminate surface – which will last for many years, even in an outdoor setting.

Interpretive panels truly are a wonderful educational tool, but they are expensive to fabricate. With limited budgets, outside funding was sought to cover the cost of these panels. The panel fabrication is made possible through this grant.

Respectfully submitted,



Lori A. Williams, CPRP  
Parks Director

RESOLUTION NO. \_\_\_\_\_

AGENDA NO. \_\_\_\_\_

**RESOLUTION  
ROCK COUNTY BOARD OF SUPERVISORS**

Robert D. Spoden, Sheriff  
INITIATED BY



Diane Michaelis  
DRAFTED BY

Public Safety and Justice Committee  
SUBMITTED BY

April 11, 2011  
DATE DRAFTED

**Amending the Sheriff's 2011 Budget to Use Equitably Shared Funds**

1 **WHEREAS**, federal law authorizes the Attorney General to share federally forfeited property with  
2 participating state and local law enforcement agencies through the Department of Justice Asset Forfeiture  
3 Program; and,  
4

5 **WHEREAS**, equitably shared funds are required to be used by law enforcement agencies for law  
6 enforcement purposes only; and,  
7

8 **WHEREAS**, the intent of the transfer is to enhance law enforcement, and it must increase, not supplant  
9 the recipient's appropriated operating budget; and,  
10

11 **WHEREAS**, for their participation in the program, the Sheriff's Office received funds in the amount of  
12 \$37,981; and,  
13

14 **WHEREAS**, the Sheriff's Office plans to use the funds to purchase a subscription to Leads Online, a  
15 megaphone system, and law enforcement equipment.  
16

17 **NOW, THEREFORE, BE IT RESOLVED** by the Rock County Board of Supervisors duly assembled  
18 this \_\_\_\_\_ day of \_\_\_\_\_, 2011, that the 2011 budget be amended as follows:  
19  
20

<u>Account/Description</u>	<u>Budget 03/31/11</u>	<u>Increase (Decrease)</u>	<u>Amended Budget</u>
<b><u>Source of Funds</u></b>			
21-2100-0000-47000			
Transfer In	\$1,000.00	\$37,981.00	\$38,981.00
<b><u>Use of Funds</u></b>			
21-2100-0000-63200			
Publications/Subscriptions/Dues	\$5,349.00	\$3,869.00	\$9,218.00
21-2100-0000-63904			
Policing/ 1 <sup>st</sup> Aid Supplies	\$15,565.00	\$307.00	\$15,872.00
21-2100-0000-67171			
Capital Assets-\$1,000/More	\$30,787.00	\$33,805.00	\$64,592.00

**Amending the Sheriff's 2011 Budget to Accept and Use Equitably Shared Funds**

Page 2

Respectfully submitted,

**Public Safety and Justice Committee**

**Finance Committee Endorsement**  
Reviewed and approved on a vote of

\_\_\_\_\_  
Ivan Collins, Chair

\_\_\_\_\_  
Larry Wiedenfeld, Vice Chair

\_\_\_\_\_  
Mary Beaver

\_\_\_\_\_  
Henry Brill

\_\_\_\_\_  
Brian Knudson

\_\_\_\_\_  
Mary Mawhinney, Chair

FISCAL NOTE:

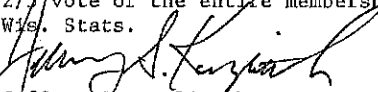
This resolution authorizes a transfer in from the Sheriff's Trust Account, FBI Forfeitures, A/C 00-0000-0070-29637, which has a current balance of \$37,981.04.



Jeffrey A. Smith  
Finance Director

LEGAL NOTE:

As an amendment to the adopted 2011 County Budget, this Resolution requires a 2/3 vote of the entire membership of the County Board pursuant to sec. 65.90(5)(a), Wis. Stats.



Jeffrey S. Kuglitsch  
Corporation Counsel

ADMINISTRATIVE NOTE:

Recommended.



Craig Knutson  
County Administrator

## Executive Summary

### Amending the Sheriff's 2011 Budget to Use Equitably Shared Funds

The Department of Justice Asset Forfeiture Program is a nationwide law enforcement initiative that removes the tools of crime from criminal organizations and deprives wrongdoers of the proceeds of their crimes. Federal law authorizes the Attorney General to share federally forfeited property with participating state and local law enforcement agencies.

Equitably shared funds are required to be used by law enforcement agencies for law enforcement purposes only. The intent of the transfer is to enhance law enforcement. It must increase, not supplant the recipient's appropriated operating budget.

For their participation in the program, the Sheriff's Office received funds in the amount of \$37,981. The Sheriff's Office plans to use \$37,981 of equitably shared funds to subscribe to Leads Online, to purchase a megaphone system, and to purchase law enforcement equipment to assist the patrol and drug enforcement units in Rock County.

Leads Online is the nation's largest online investigation system used by law enforcement to recover stolen property, help stop meth makers, reduce metal theft, and solve crimes.

The megaphone system will be utilized for crowd control situations and for communication in high threat hostage/barricaded subject incidents, where there is no availability or access to telephonic communications. Two of these megaphones will be placed in the patrol supervisor vehicles, and one will be placed in the SWAT vehicle, and one will be placed in the hostage negotiators response unit.

Leads Online	\$3,869
Megaphone System	\$307
Law Enforcement Equipment	<u>\$33,805</u>
Total	\$37,981

## Paperless Board Documents

### Costs

#### Capital Purchases

29 iPads/Laptops/software \$700 each	\$20,300
5 wireless access points for Board Rm/Committee Rm Installation	\$4,000
	\$1,000

#### On-Going Cost- Internet Access

29 aircards- \$28/month	\$9,744
-------------------------	---------

### Savings

Eliminate Board Printing Expense	\$5,604
Eliminate Board Mailing Expense	\$2,364

### Assumptions

1. Staff considered lower priced mini-netbooks, but small size and limited battery would make use difficult
2. Analysis assumes 100% use of computers. Less than total buy-in would reduce efficiency savings
3. Mailing and printing savings are based on 2010 actuals-15 supervisors obtained Board items online
4. Mailing and printing estimates include labor and cost of running machines
5. The iPads/laptops are assumed to have a useful life of 5 years- replacement in Year 6
6. Aircards are necessary to ensure supervisors' access at home or location of choice
7. The Rock County network is operational 99.99% of the time. However, as a contingency, we would need IT support on site or have an IT person on-call at the overtime rate. Repair time may take 10 minutes or longer, depending on the problem. Printing extra copies would negate savings associated with this project
8. Computers would be replaced in Year 6. However, installation and wireless board improvements would still have remaining useful life

### Return on Investment (ROI)

	Capital Purchases	On Going Cost (Air Cards)	Savings	Net Cost	Cumulative Cost
Year 1	\$25,300	\$9,744	\$7,968	\$27,076	\$27,076
Year 2	\$0	\$9,744	\$7,968	\$1,776	\$28,852
Year 3	\$0	\$9,744	\$7,968	\$1,776	\$30,628
Year 4	\$0	\$9,744	\$7,968	\$1,776	\$32,404
Year 5	\$0	\$9,744	\$7,968	\$1,776	\$34,180
Year 6	\$20,300	\$9,744	\$7,968	\$22,076	\$56,256

ROI  
Not Realized  
Capital and on-going cost more than savings