

Committee members: Braughler, James B
Hanneman, Jennifer
Jones, Richard C. (Chair)
Mode, Jim
Molinaro, John

1. **Call to order** – Richard Jones called the meeting to order at 8:30 a.m.
2. **Roll call (establish a quorum)** – All committee members were present. Staff in attendance was Ben Wehmeier, Brian Lamers, Tammy Worzalla, Phil Ristow, Carla Robinson and Bill Kern.
3. **Certification of compliance with the Open Meetings Law** – Ben Wehmeier certified that notice of the meeting complied with the Open Meeting Law.
4. **Review of the agenda**-No changes
5. **Citizen Comments** – None
6. **Approval of Finance Committee minutes for November 5, 2013.** A motion was made by Hanneman/Mode to approve the minutes of November 5, 2013. The motion passed 5-0.
7. **Communications** – None
8. **Monthly Finance Report for Finance Department.** Brian Lamers went through the September 2013 report. He explained that the expenditures are at 74.17% and the target should be about 75%.
9. **Discussion and possible action to approve the Clerk of Courts collection agency vendor (required pursuant to Resolution #04-59).** Carla Robinson explained that they are looking to change their current vendor. The current vendor is charging 19% and the new vendor would be 14% and also the current service level seems to be declining. A motion was made by Molinaro/Braughler to approve the contract with Credit Management Control as the collection agency. The motion passed 5-0.
10. **Discussion and possible action on the debt structure for the Highway Facilities.** Ben Wehmeier discussed where we are in the process of the bonding and we will be putting a post issuance policy in place. We will be continuing to work with Ehlers on disclosures that are required including the post issuance requirements. That may cost about \$1,400 a year. Discussion took place as to when the 2014 issuance would be which will depend on multiple variables.
11. **Discussion of funding for projects related to the Countryside purchase, demolition and cost related to the future Highway Facilities.** Ben Wehmeier explained where the process is currently with the demolition of Countryside.

- 12. Review and discussion on 2013 projections of budget vs. actual.** Brian Lamers gave estimates through the end of September. He explained just looking at the end of October we have interest revenue of approx. \$170,000 but the budget was \$300,000. We also have a fair market value reduction of almost \$168,000. We have collected interest on taxes, as of the end of October \$777,000, with a budget of \$650,000. The Sheriff is estimated currently to be over about \$100,000 but there are a lot of things going on that we are not aware of including comp time to be paid out which Brian estimates at approx. \$70,000. Brian pointed out the Coroner is going to be close at year end, currently the tax levy for 2013 is \$89,195 and current levy use is approx. \$73,000 leaving \$16,195 until the end of the year. It was discussed with the Treasurer where the investments are. Phil Ristow discussed the history of the investment advisor that we use. Brian let the committee know this year the investment in AIM of approximately \$4 million was moved out of AIM where we were making very little interest. Tammy Worzalla explained the policy is to have the investment advisor meet with the committee annually but that has not happened lately. It was discussed that Ben look into a possible Skype meeting with the investment advisor.
- 13. Set the dental rate premiums for retirees.** Brian Lamers explained in 2013 the rates are \$37.50 for single and \$81 for family. The approved 2014 rate for current employees is \$42 for single and \$90 for family. A motion was made by Molinaro/Mode to set the rates for retirees at \$42 for single and \$90 for family. The motion passed 5-0.
- 14. Discuss and possible action to remove the contingency set up for the payout of the DA department retirement.** Brian explained that the individual that was to retire postponed the retirement until January 2014. The contingency that was approved was \$20,000 and not needed anymore. A motion was made by Mode/Braughler to remove the contingency of \$20,000 that was approved for the DA department. The motion passed 5-0.
- 15. Update on contingency fund balance.** Brian Lamers directed the Finance Committee to the schedule showing the current balance of 2013 general contingency of \$213,150 with the other contingency for wage increases having a current balance of \$102,290 and the vested benefits balance of \$265,000 with the approval of agenda item 15.
- 16. Set future meeting schedule, next meeting date, and possible agenda items –** The next regular meeting is Thursday, December 12, 2013 at 2:30 pm. Agenda items will include continued discussions on any 2013 budget to actual issues, acceptance of the bond issue, a post-compliance policy and funding for the future Highway facility. A meeting was added to close the books on February 25, 2014 at 8:30.
- 17. Payment of Invoices-**After review of the invoices, a motion was made by Molinaro/Mode to approve the payment of invoices totaling \$955,704.77. The motion passed 5-0.
- 18. Adjourn –** A motion was made by Braughler/Hanneman to adjourn 9:20 a.m. The motion passed 5-0.

Respectfully submitted,

Jennifer Hanneman
Finance Committee
Jefferson County
/bll

Post-Issuance Compliance Policy for Tax-Exempt and Tax-Advantaged Obligations and Continuing Disclosure

Adopted: December 12, 2013 by Finance Committee

Statement of Purpose

This Post-Issuance Compliance Policy (the "Policy") sets forth specific policies of the Jefferson County, Wisconsin (the "Issuer") designed to monitor post-issuance compliance:

- (i) with applicable provisions of the Internal Revenue Code of 1986, as amended (the "Code"), and regulations promulgated thereunder ("Treasury Regulations") for obligations issued by the Issuer on tax-exempt or tax-advantaged basis ("Obligations"); and
- (ii) with applicable requirements set forth in certificates and agreement(s) ("Continuing Disclosure Agreements") providing for ongoing disclosure in connection with the offering of obligations to investors ("Offerings"), for obligations (whether or not tax-exempt / tax-advantaged) subject to the continuing disclosure requirements of Rule 15c2-12(b)(5) (the "Rule") promulgated by the Securities and Exchange Commission ("SEC") under the Securities Exchange Act of 1934.

This Policy documents practices and describes various procedures and systems designed to identify on a timely basis facts relevant to demonstrating compliance with the requirements that must be satisfied subsequent to the issuance of Obligations in order that the interest on such Obligations continue to be eligible to be excluded from gross income for federal income tax purposes or that the Obligations continue to receive tax-advantaged treatment. The federal tax law requirements applicable to each particular issue of Obligations will be detailed in the arbitrage or tax certificate prepared by bond counsel and signed by officials of the Issuer and the post-closing compliance checklist provided by bond counsel with respect to that issue. This Policy establishes a permanent, ongoing structure of practices and procedures that will facilitate compliance with the requirements for individual borrowings.

This Policy similarly documents practices and describes various procedures and systems designed to ensure compliance with Continuing Disclosure Agreements, by preparing and disseminated related reports and information and reporting "material events" for the benefit of the holders of the Issuer's obligations and to assist the Participating Underwriters (within the meaning of the Rule) in complying with the Rule.

The Issuer recognizes that compliance with pertinent law is an on-going process, necessary during the entire term of the obligations, and is an integral component of the Issuer's debt management. Accordingly, the analysis of those facts and implementation of the Policy will require on-going monitoring and consultation with bond counsel and the Issuer's accountants and advisors.

General Policies and Procedures

The following policies relate to procedures and systems for monitoring post-issuance compliance generally.

- A. The County Clerk and the Finance Director shall be responsible for monitoring post-issuance compliance issues.
- B. The Compliance Officer will coordinate procedures for record retention and review of such records.
- C. All documents and other records relating to Obligations issued by the Issuer shall be maintained by or at the direction of the Compliance Officer. In maintaining such documents and records, the Compliance Officer will comply with applicable Internal Revenue Service ("IRS") requirements, such as those contained in Revenue Procedure 97-22.
- D. The Compliance Officer shall be aware of options for voluntary corrections for failure to comply with post-issuance compliance requirements (such as remedial actions under Section 1.141-12 of the Regulations and the Treasury's Tax-Exempt Bonds Voluntary Closing Agreement Program) and take such corrective action when necessary and appropriate.
- E. The Compliance Officer will review post-issuance compliance procedures and systems on a periodic basis, but not less than annually.

Issuance of Obligations - Documents and Records

With respect to each issue of Obligations, the Compliance Officer will:

- A. Obtain and store a closing binder and/or CD or other electronic copy of the relevant and customary transaction documents (the "Transcript").
- B. Confirm that bond counsel has filed the applicable information report (e.g., Form 8038, Form 8038-G, Form 8038-CP) for such issue with the IRS on a timely basis.
- C. Coordinate receipt and retention of relevant books and records with respect to the investment and expenditure of the proceeds of such Obligations with other applicable staff members of the Issuer.

Arbitrage

The following policies relate to the monitoring and calculating of arbitrage and compliance with specific arbitrage rules and regulations.

The Compliance Officer will:

- A. Confirm that a certification of the initial offering prices of the Obligations with such supporting data, if any, required by bond counsel, is included in the Transcript.
- B. Confirm that a computation of the yield on such issue from the Issuer's financial advisor or bond counsel (or an outside arbitrage rebate specialist) is contained in the Transcript.
- C. Maintain a system for tracking investment earnings on the proceeds of the Obligations.
- D. Coordinate the tracking of expenditures, including the expenditure of any investment earnings. If the project(s) to be financed with the proceeds of the Obligations will be funded with multiple sources of funds, confirm that the Issuer has adopted an accounting methodology that maintains each source of financing separately and monitors the actual expenditure of proceeds of the Obligations.
- E. Maintain a procedure for the allocation of proceeds of the issue and investment earnings to expenditures, including the reimbursement of pre-issuance expenditures. This procedure shall include an examination of the expenditures made with proceeds of the Obligations within 18 months after each project financed by the Obligations is placed in service and, if necessary, a reallocation of expenditures in accordance with Section 1.148-6(d) of the Treasury Regulations.
- F. Monitor compliance with the applicable "temporary period" (as defined in the Code and Treasury Regulations) exceptions for the expenditure of proceeds of the issue, and provide for yield restriction on the investment of such proceeds if such exceptions are not satisfied.
- G. Ensure that investments acquired with proceeds of such issue are purchased at fair market value. In determining whether an investment is purchased at fair market value, any applicable Treasury Regulation safe harbor may be used.
- H. Avoid formal or informal creation of funds reasonably expected to be used to pay debt service on such issue without determining in advance whether such funds must be invested at a restricted yield.
- I. Consult with bond counsel prior to engaging in any post-issuance credit enhancement transactions or investments in guaranteed investment contracts.
- J. Identify situations in which compliance with applicable yield restrictions depends upon later investments and monitor implementation of any such restrictions.
- K. Monitor compliance with six-month, 18-month or 2-year spending exceptions to the rebate requirement, as applicable.
- L. Procure a timely computation of any rebate liability and, if rebate is due, to file a Form 8038-T and to arrange for payment of such rebate liability.

- M. Arrange for timely computation and payment of "yield reduction payments" (as such term is defined in the Code and Treasury Regulations), if applicable.

Private Activity Concerns

The following polices relate to the monitoring and tracking of private uses and private payments with respect to facilities financed with the Obligations.

The Compliance Officer will:

- A. Maintain records determining and tracking facilities financed with specific Obligations and the amount of proceeds spent on each facility.
- B. Maintain records, which should be consistent with those used for arbitrage purposes, to allocate the proceeds of an issue and investment earnings to expenditures, including the reimbursement of pre-issuance expenditures.
- C. Maintain records allocating to a project financed with Obligations any funds from other sources that will be used for otherwise non-qualifying costs.
- D. Monitor the expenditure of proceeds of an issue and investment earnings for qualifying costs.
- E. Monitor private use of financed facilities to ensure compliance with applicable limitations on such use. Examples of potential private use include:
 - 1. Sale of the facilities, including sale of capacity rights;
 - 2. Lease or sub-lease of the facilities (including leases, easements or use arrangements for areas outside the four walls, e.g., hosting of cell phone towers) or leasehold improvement contracts;
 - 3. Management contracts (in which the Issuer authorizes a third party to operate a facility, e.g., cafeteria) and research contracts;
 - 4. Preference arrangements (in which the Issuer permits a third party preference, such as parking in a public parking lot);
 - 5. Joint-ventures, limited liability companies or partnership arrangements;
 - 6. Output contracts or other contracts for use of utility facilities (including contracts with large utility users);
 - 7. Development agreements which provide for guaranteed payments or property values from a developer;
 - 8. Grants or loans made to private entities, including special assessment agreements; and

9. Naming rights arrangements.

Monitoring of private use should include the following:

1. Procedures to review the amount of existing private use on a periodic basis; and
2. Procedures for identifying in advance any new sale, lease or license, management contract, sponsored research arrangement, output or utility contract, development agreement or other arrangement involving private use of financed facilities and for obtaining copies of any sale agreement, lease, license, management contract, research arrangement or other arrangement for review by bond counsel.

If the Compliance Officer identifies private use of facilities financed with tax-exempt or tax-advantaged debt, the Compliance Officer will consult with the Issuer's bond counsel to determine whether private use will adversely affect the tax status of the issue and if so, what remedial action is appropriate. The Compliance Officer should retain all documents related to any of the above potential private uses.

Qualified Tax-Exempt Obligations

If the Issuer issues "qualified tax-exempt obligations" in any year, the Compliance Officer shall monitor all tax-exempt financings (including lease purchase arrangements and other similar financing arrangements and conduit financings on behalf of 501(c)(3) organizations) to assure that the \$10,000,000 "small issuer" limit is not exceeded.

Federal Subsidy Payments

The Compliance Officer shall be responsible for the calculation of the amount of any federal subsidy payments and the timely preparation and submission of the applicable tax form and application for federal subsidy payments for tax-advantaged obligations such as Build America Bonds, New Clean Renewable Energy Bonds and Qualified School Construction Bonds.

Reissuance

The following policies relate to compliance with rules and regulations regarding the reissuance of Obligations for federal law purposes.

The Compliance Officer will identify and consult with bond counsel regarding any post-issuance change to any terms of an issue of Obligations which could potentially be treated as a reissuance for federal tax purposes.

Record Retention

The following policies relate to retention of records relating to the Obligations issued.

The Compliance Officer will:

- A. Coordinate with staff regarding the records to be maintained by the Issuer to establish and ensure that an issue remains in compliance with applicable federal tax requirements for the life of such issue.
- B. Coordinate with staff to comply with provisions imposing specific recordkeeping requirements and cause compliance with such provisions, where applicable.
- C. Coordinate with staff to generally maintain the following:
 - 1. The Transcript relating to the transaction (including any arbitrage or other tax certificate and the bond counsel opinion);
 - 2. Documentation evidencing expenditure of proceeds of the issue;
 - 3. Documentation regarding the types of facilities financed with the proceeds of an issue, including, but not limited to, whether such facilities are land, buildings or equipment, economic life calculations and information regarding depreciation.
 - 4. Documentation evidencing use of financed property by public and private entities (e.g., copies of leases, management contracts, utility user agreements, developer agreements and research agreements);
 - 5. Documentation evidencing all sources of payment or security for the issue; and
 - 6. Documentation pertaining to any investment of proceeds of the issue (including the purchase and sale of securities, SLGs subscriptions, yield calculations for each class of investments, actual investment income received by the investment of proceeds, guaranteed investment contracts, and rebate calculations).
- D. Coordinate the retention of all records in a manner that ensures their complete access to the IRS.
- E. Keep all material records for so long as the issue is outstanding (including any refunding), plus seven years.

Continuing Disclosure

Under the provisions of SEC Rule 15c2-12 (the "Rule"), Participating Underwriters (as defined in the Rule) are required to determine that issuers (such as the Issuer) have entered into written Continuing Disclosure Agreements to make ongoing disclosure in connection with Offerings subject to the Rule. Unless the Issuer is exempt from compliance with the Rule or the continuing disclosure provisions of the Rule as a result of certain permitted exemptions, the Transcript for each issue of related obligations will include a Continuing Disclosure Agreement executed by the Issuer.

In order to monitor compliance by the Issuer with its Continuing Disclosure Agreements, the Compliance Officer will, if and as required by such Continuing Disclosure Agreements:

- A. Assist in the preparation or review of annual reports ("Annual Reports") in the form required by the related Continuing Disclosure Agreements.
- B. Maintain a calendar, with appropriate reminder notifications, listing the filing due dates relating to dissemination of Annual Reports, which annual due date is generally expressed as a date within a certain number of days (e.g., 180 days) following the end of the Issuer's fiscal year (the "Annual Report Due Date"), as provided in the related Continuing Disclosure Agreements.
- C. Ensure timely dissemination of the Annual Report by the Annual Report Due Date, in the format and manner provided in the related Continuing Disclosure Agreements, which may include transmitting such filing to the Municipal Securities Rulemaking Board ("MSRB") through the Electronic Municipal Market Access ("EMMA") System at www.emma.msrb.org in the format prescribed by the MSRB.
- D. Monitor the occurrence of any "Material Event" (as defined in the Continuing Disclosure Agreements) and timely file notice of the occurrence of any such Material Event in the manner provided under the Continuing Disclosure Agreements. To be timely filed, such notice must be transmitted within 10 days (or such other time period as set forth in the Continuing Disclosure Agreements) of the occurrence of such Material Event.
- E. Ensure timely dissemination of notice of any failure to perform under a Continuing Disclosure Agreement, if and as required by the Continuing Disclosure Agreement.
- F. Respond to requests, or ensure that the Issuer Contact (as defined in the Continuing Disclosure Agreement) responds to requests, for information under the Rule, as provided in the Continuing Disclosure Agreements.
- G. Monitor the performance of any dissemination agent(s) engaged by the Issuer to assist in the performance of any obligation under the Continuing Disclosure Agreements.

Conduit Bond Financings

In conduit bond financings, such as industrial revenue bonds or Midwestern Disaster Area Bonds, the Issuer is not in a position to directly monitor compliance with arbitrage requirements and qualified use requirements because information concerning and control of those activities lies with the private borrower. The Issuer's policy in connection with conduit financings is to require that the bond documents in such financings impose on the borrower (and trustee or other applicable party) responsibility to monitor compliance with qualified use rules and arbitrage and other federal tax requirements and to take necessary action if remediation of nonqualified bonds is required.

Finance
October

Date Ran 11/21/2013
Period 10
Year 2013

Revenues

Acct Number	Description	YTD Actual	Total Budget	Annual Remaining	Percentage Of Budget
412100	SALES TAXES FROM COUNTY	(132.94)	(104.00)	28.94	127.83%
451004	GARNISHMENT FEES	(15.00)	-	15.00	
451005	CHILD SUPPORT FEES	(1,018.31)	(1,100.00)	(81.69)	92.57%
451312	EMP PAYROLL CHARGES	(20.00)	-	20.00	
474201	FAX INTERDEPARTMENT	(28.12)	(170.00)	(141.88)	16.54%
485100	DONATIONS - UNRESTRICTED	(380.00)	-	380.00	
Totals		(1,594.37)	(1,374.00)	220.37	116.04%

Expenditures

Acct Number	Description	YTD Actual	Total Budget	Annual Remaining	Percentage Of Budget
	SALARY AND WAGES	212,791.42	254,516.87	41,725.45	83.61%
	FRINGES	89,031.11	117,096.71	28,065.60	76.03%
521213	ACCOUNTING & AUDITING	19,123.00	16,184.00	(2,939.00)	118.16%
521213	CAFR REPORTING	3,500.00	3,500.00	-	100.00%
521296	COMPUTER SUPPORT	2,833.50	3,050.00	216.50	92.90%
531100	PERMITS PURCHASED	10.00	-	(10.00)	
531243	FURNITURE & FURNISHINGS	-	400.00	400.00	0.00%
531301	OFFICE EQUIPMENT	269.00	-	(269.00)	
531311	POSTAGE & BOX RENT	1,606.56	3,000.00	1,393.44	53.55%
531312	OFFICE SUPPLIES	2,706.14	3,400.00	693.86	79.59%
531313	PRINTING & DUPLICATING	300.65	350.00	49.35	85.90%
531314	SMALL ITEMS OF EQUIP	-	200.00	200.00	0.00%
531321	PUBLICATION OF LEGAL NOTICE	57.65	-	(57.65)	
531324	MEMBERSHIP DUES	854.00	900.00	46.00	94.89%
531349	OTHER OPERATING EXPENSES	-	50.00	50.00	0.00%
531351	GAS/DIESEL	53.25	-	(53.25)	
532325	REGISTRATION	1,085.00	1,400.00	315.00	77.50%
532332	MILEAGE	-	600.00	600.00	0.00%
532334	COMMERCIAL TRAVEL	643.20	1,000.00	356.80	64.32%
532335	MEALS	152.67	625.00	472.33	24.43%
532336	LODGING	2,324.50	3,240.00	915.50	71.74%
532339	OTHER TRAVEL & TOLLS	80.00	-	(80.00)	
533225	TELEPHONE & FAX	221.80	250.00	28.20	88.72%
533228	INTERNET	-	50.00	50.00	0.00%
535242	MAINTAIN MACHINERY & EQUIP	-	1,500.00	1,500.00	0.00%
571004	IP TELEPHONY ALLOCATION	496.70	603.00	106.30	82.37%
571005	DUPLICATING ALLOCATION	31.09	357.00	325.91	8.71%
571009	MIS PC GROUP ALLOCATION	9,360.28	11,545.00	2,184.72	81.08%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	2,591.90	3,595.00	1,003.10	72.10%
591519	OTHER INSURANCE	1,173.97	1,305.00	131.03	89.96%
593629	OTHER INTEREST	-	-	-	
Totals		351,297.39	428,717.58	77,420.19	81.94%

Other Financing Sources (Uses)

Acct Number	Description	YTD Actual	Total Budget	Annual Remaining	Percentage Of Budget
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Totals		-	-	-	#DIV/0!
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Total Business Unit		349,703.02	427,343.58	77,640.56	81.83%
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Should be at approx 83.33%

Jefferson County
Fiscal Projections for 2013 Activity
Based upon 11/30/13 Activity

Dept	Department	Projected Revenues	Budgeted Revenues	Budgeted Other Fin	Other Carryovers	Projected Expend	Amended Budgeted Expend	Estimated Carryover	Projected Surplus (Deficit)	Projected Surplus (Deficit)	Budget
000	General Revenues	18,823,430	18,823,430	(1,348,215)	(1,348,215)	729,116	729,116	-	-	0.0%	(18,094,314)
001	County Board	189,525	189,525	-	-	922,911	924,092	-	1,181	0.2%	734,567
003	Economic Development	2,123,405	1,694,990	-	-	2,265,012	1,869,256	(32,659)	0	0.0%	174,266
004	Human Resources	19	148	-	-	359,432	389,258	(29,000)	697	0.2%	389,110
008	County Administrator	599	750	-	-	233,915	234,992	-	926	0.4%	234,242
010	Register of Deeds	597,195	556,860	-	-	337,100	471,117	(140,509)	33,842	39.5%	(85,743)
012	County Clerk	119,823	100,635	-	-	529,496	515,756	-	5,448	1.3%	415,121
013	Land Information	162,630	200,420	-	-	492,183	665,240	(130,553)	4,714	1.0%	464,820
014	County Treasurer	1,007,474	1,059,900	-	-	245,090	264,037	-	(33,479)	-4.2%	(795,863)
016	District Attorney	109,302	121,575	-	-	764,927	796,796	-	19,596	2.9%	675,221
017	Corporation Counsel	523	264	-	-	339,376	353,865	-	14,748	4.2%	353,601
018	Parks	293,133	250,086	-	-	1,132,377	1,393,247	(285,975)	17,942	1.6%	1,143,161
019	Central Services	3,573	3,850	-	-	708,711	844,650	(133,000)	2,662	0.3%	840,800
020	Sheriff	1,222,527	1,405,941	-	-	12,803,623	13,337,804	(401,458)	(50,691)	-0.4%	11,931,863
023	Child Support	890,000	910,441	-	-	1,053,118	1,093,601	-	20,042	10.9%	183,160
024	Clerk of Courts	971,766	1,028,804	-	-	2,340,728	2,543,408	(56,100)	89,543	5.9%	1,514,604
025	Coroner	53,804	45,800	-	-	144,275	134,995	-	(1,276)	-1.4%	89,195
026	Finance	15,640	15,414	-	-	440,734	442,758	-	2,250	0.5%	427,344
027	Emergency Management	1,553,206	1,613,206	-	-	1,985,972	2,054,284	-	8,312	1.9%	441,078
053	Veterans Services	20,000	20,000	-	-	182,912	188,447	-	5,535	3.3%	168,447
068	UW Extension	27,308	35,743	-	-	369,274	378,208	-	499	0.1%	342,465
069	Fair Park	1,097,671	1,058,000	-	-	1,244,685	1,316,499	(77,775)	33,710	13.0%	258,499
070	Land Conservation	317,781	341,230	-	-	530,051	555,211	-	1,710	0.8%	213,981
071	Zoning	274,588	241,615	-	-	584,697	814,366	(229,154)	33,487	5.8%	572,751
099	Library System	-	-	-	-	1,075,614	1,075,614	-	-	0.0%	1,075,614
General Fund totals		29,874,921	29,718,627	(1,348,215)	(1,348,215)	31,815,328	33,386,617	(1,516,183)	211,400	#DIV/0!	3,667,990

Jefferson County
Preliminary Non-Lapsing Requests
For the Year Ended December 31, 2013

Department	Bus Unit	Acct #	Sub Acct	Explanation	Non-Spendable Fund Bal	Spendable Fund Balances		Total
						Restricted	Committed	
County Board	13	699992		Remaining Farmland Preservation Fund-Estimated Carryover			217,823.00	
County Board	14	699992		Remaining Historical Commission			3,436.00	3,436.00
Economic Development	31	699992		Remaining Fudiciary Funds			201,477.00	201,477.00
Human Resources	41	521229		Kronos Clocks (4)			3,500.00	
Human Resources	41	532350		Safety Training Resources			3,500.00	
Human Resources	41	521219		Labor Negotiation Consultant			22,000.00	29,000.00
Register of Deeds	1002	521295		Redaction Funds Restricted by Statue			193,249.00	193,249.00
County Clerk	1213	699992		Remaining ICC Funds			600.00	0.00
Land Information	1303	699992		Land modernization funds restricted by statute			57,000.00	
Land Information	1308	699992		Public access funds restricted by statute			86,000.00	143,000.00
Parks Department	1801	594829		Korth Playground			26,542.00	
Parks Department	1801	594829		Boat Launch			5,000.00	
Parks Department	1801	594829		Blacktop Maintenance			15,000.00	
Parks Department	1806	699992		Remaining Carol Liddle estate funds, restricted by source		81,447.00		
Parks Department	1812	699992		Remaining Carnes Park Development, non-lapsing request for capital items			2,491.00	
Parks Department	1812	699992		Remaining Mason Log Home, restricted by source		56,443.00		
Parks Department	1812	699992		Remaining Woodland Restoration Grant, restricted by source		5,000.00		
Parks Department	1812	699992		Farmland rental receipts at the Kemmeter land at Carnes-Restoration Projects		60,687.00		
Parks Department	1814	699992		Remaining Garman Nature Preserve, restriced by source		500.00		
Parks Department	1816	699992		Remaining Glacial Heritage, restriced by source		24,553.00		
Parks Department	1824	699992		Sales of tree posters to replace trees and remaining donated funds			818.00	
Parks Department	1826	699992		Remaining Dog Park funds			32,538.00	311,019.00
Central Services	1901	594809		Re-roof F Section Sheriff Dept			23,000.00	
Central Services	1901	594810		HVAC -Courthouse			50,000.00	
Central Services	1901	594822		Re-roof projects Courthouse			50,000.00	
Central Services	1901	594829		Re-roof MIS Building			10,000.00	133,000.00
Sheriff Department	2001	531303		CIS Server Replacement Project (Additional Wiring)			1,500.00	
Sheriff Department	2001	594810		CIS Server Replacement Project (Patrol 25%)			41,250.00	
Sheriff Department	2004	594810		CIS Server Replacement Project (Supp Serv 5%)			8,250.00	
Sheriff Department	2006	594810		CIS Server Replacement Project (Dispatch 25%)			41,250.00	
Sheriff Department	2201	594810		CIS Server Replacement Project (Jail 45%)			74,250.00	
Sheriff Department	2010	699992		Funds restricted by source -- Drug Education		1,585.83		
Sheriff Department	2011	699992		Funds restricted by source -- Drug Restitution		2,420.73		
Sheriff Department	2014	699992	011	Remaining restricted donations -- K-9 related		4,539.14		
Sheriff Department	2014	699992	012	Remaining restricted donations -- Community Program		564.71		

Jefferson County
Preliminary Non-Lapsing Requests
For the Year Ended December 31, 2013

Department	Bus Unit	Acct #	Sub Acct	Explanation	Non-Spendable Fund Bal	Spendable Fund Balances		Total
						Restricted	Committed	
Sheriff Department	2014	699992	014	Remaining restricted donations -- Honor Guard		4,764.66		
Sheriff Department	2014	699992	016	Remaining restricted donations -- Tactical Air Wing		94.00		
Sheriff Department	2014	699992	018	Remaining restricted donations -- DTF		937.75		
Sheriff Department	2104	699992		Funds restricted by source -- Federal Forfeitures		196,823.29		
Sheriff Department	2105	699992		Funds restricted by source -- CEASE Marijuana		201.00		
Sheriff Department	2108	699992		Funds restricted by source -- State Forfeitures		674.27		
Sheriff Department	2203	699992		Funds restricted by source -- Jail Assessments		309,208.36		688,313.74
Clerk of Courts	2401	536533		Funds for equipment rent/lease			5,500.00	
Clerk of Courts	2401	594819		Additional funds needed for cameras in courtroom and lobby area			10,000.00	
Clerk of Courts	2402	535242		MIS adjusted the annual amount needed			4,600.00	
Clerk of Courts	2402	594813		New sound system-branch 1			36,000.00	56,100.00
Emergency Mgmt	2703	699992		Remaining flood mitigation program funds (HMGP)			TBD	
Emergency Mgmt	2704	699992		Remaining flood mitigation program funds (CDGB)			TBD	
Emergency Mgmt	2706	699992		Remaining donations for Hazmat truck / trailer (Level B)		1,454.00		1,454.00
UW Extension	6801	699992		Donation from Dec 2008 regarding 4-H fees			2,955.00	
UW Extension	6809	531313		Parenting First Year Program		6,443.85		
UW Extension	Various	699992		UW Educational Activities			17,731.68	27,130.53
Fair Park	6901	594822		Furnace and weatherization			27,275.00	
Fair Park	6901	594810		Security Items			7,500.00	
Fair Park	6901	594821		Fiber Optic (\$40,000) and Concrete work (\$3,000)			43,000.00	
Fair Park	6906	699992		Remaining fair donations		15,913.00		93,688.00
Zoning	7109	699992		Solid Waste Program, restricted by source		235,000.00		235,000.00
General Fund Totals					0.00	1,547,580.59	786,709.68	2,334,290.27
Health Department	240	351300		Prepaid asset reserve	0.00			
Health Department	240	354900		Working capital			603,693.00	
Health Department	4632	699992		Public Health Preparedness Program, restricted by source		13,660.00		
Health Department	4635	699992		Public Health Preparedness Program, restricted by source		6,047.00		
Health Department	4406	699992		WIC Fit Family Grant, restricted by source		3,750.00		627,150.00
Human Services	250	353100		Prepaid asset reserve	0.00			
Human Services	5001	699992		Donations unrestricted		0.00		
Human Services	5001	699992		Remainind child abuse donations		0.00		
Human Services	5001	699992		Remaining child / family donations		0.00		
Human Services	5001	699992		Contract for Functional Family Therapy Program Training			0.00	
Human Services	5021	699992		Remaining Safe & Stable Families donations		0.00		

Jefferson County
Preliminary Non-Lapsing Requests
For the Year Ended December 31, 2013

Department	Bus Unit	Acct #	Sub Acct	Explanation	Non-Spendable Fund Bal	Spendable Fund Balances		Total
						Restricted	Committed	
Human Services	5210	557320		Replacement of Furniture at Lueder Haus			0.00	
Human Services	5210	594820		Remodel a work region at Human Services			0.00	0.00
MIS - PC Group	8501	533228		Backup fiber internet not complete			19,000.00	
MIS - PC Group	8501	521220		Continuation of Operations not complete			32,000.00	
MIS - PC Group	8501	594810		Courthouse cell phone signal booster not complete			10,000.00	
MIS - PC Group	8501	594810		MIS Boiler work			13,000.00	
MIS - PC Group	8501	594813		Mis Remodeling			5,000.00	
MIS - PC Group	8501	594810		Purchase of imaging software			1,091.00	
MIS - PC Group	8501	594817		Purchase of imaging software			6,656.00	
MIS-Power Group	8502	521220		Off Site Backup and System for Disaster Recovery			25,000.00	
MIS-Power Group	8502	699992		Future iSeries purchase, as per 2013 budget			45,000.00	
								156,747.00

Total Governmental Funds					0.00	1,571,037.59	1,547,149.68	3,118,187.27
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					<u>Proprietary Funds -- Net Assets</u>			
					Capital	Restricted	Non-Restricted	Total
Highway Department	700	361100		Capital net assets	TBD			
Highway Department	700	361200		Contributed capital -- state salt shed	TBD			
Highway Department	700	3625xx		Road equity, multiple municipalities		TBD		
Highway Department	700	363100		Maintain inventory balances			1,433,725.00	
Highway Department	700	363200		Over-recovered fringe benefits to be applied against 2013			200,000.00	
Highway Department	700	363250		Under-recovered small tools pool to be applied against 2013			5,000.00	
Highway Department	700	363350		Inventory net assets			TBD	
Highway Department	700	363400		Prepaid net assets			TBD	
Highway Department	700	363900		53241 Fixed Asset replacement (machinery operations)			495,000.00	
Highway Department	700	363900		53311 Cty Hwy Maintenance - keep funds for ongoing operations			55,000.00	
Highway Department	700	363900		53312 Cty Hwy Construction			1,843,200.00	
Highway Department	700	363900		53313 Winter Maintenance - carry over all winter maint funds			0.00	
Highway Department	700	393900		53315 CTHS Funded Construction - CTH N construction should occur in 2013			0.00	
Totals					0.00	0.00	4,031,925.00	4,031,925.00

Total all Funds	<u><u>7,150,112.27</u></u>
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Jefferson County
Contingency Fund
For the Year Ended December 31, 2013

Ledger Date	Description	General (599900)	Other (599908)	Vested Benefits (599909)	Authority	Publish Date
1-Jan-13	Tax Levy	400,000.00	250,000.00	265,000.00		
11-Apr-13	Cyber Insurance Coverage	(9,584.00)			Finance Committee 4/11/13	19-Apr-13
11-Apr-13	Auto Lift-Sheriff Department	(15,390.00)			Finance Committee 4/11/13	19-Apr-13
18-Apr-13	Emergency Flood Supplies	(8,000.00)			Finance Committee 4/18/13	24-Apr-13
9-May-13	Signs on STH for Fair Park	(19,500.00)			Finance Committee 5/9/13	13-May-13
9-May-13	ICC Business Unit Replace	(401.00)			Finance Committee 5/9/13	13-May-13
9-May-13	Step Increase-New Steps		(147,710.00)		Finance Committee 5/9/13	13-May-13
13-Jun-13	DA Retiree Payout			(20,000.00)	Finance Committee 6/13/13	17-Jun-13
8-Aug-13	Election Equipment	(37,975.00)			Finance Committee 8/8/13	19-Aug-13
13-Aug-13	Sheriff Annex Buidling	(8,200.00)			Finance Committee 8/13/13	19-Aug-13
13-Aug-13	Sheriff Annex Building	(58,800.00)			Finance Committee 8/20/13	22-Aug-13
12-Sep-13	New Courthouse Entrance	(13,000.00)			Finance Committee 9/12/13	17-Sep-13
12-Sep-13	HIPAA Privacy Audit	(16,000.00)			Finance Committee 9/12/13	17-Sep-13
14-Nov-13	DA Retiree Payout not needed			20,000.00	Finance Committee 11/14/13	
Total amount available		213,150.00	102,290.00	265,000.00		
Net		213,150.00	102,290.00	265,000.00		

Note-A motion was made at 6/13 meeting to fund up to \$9,700 of vested benefits to Clerk of Courts if needed in Salaries and Benefits