

Agenda
*REVISED 02-22-2013
Jefferson County
Finance Committee
Jefferson County Courthouse
320 S. Main Street
Room 112
Jefferson, WI 53549

Date: Tuesday, February 26, 2013
Time: 8:30 a.m.

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

1. Call to order
2. Roll call (establish a quorum)
3. Certification of compliance with the Open Meetings Law
4. Review of the agenda
5. Citizen comments
6. Approval of Finance Committee minutes for February 14, 2013
7. Communications
8. Discussion and possible action regarding a donation policy.
9. Discussion and recommendation to the County Board regarding departmental surplus (deficit) activity for 2012 and related budget amendments for 2012.
10. Discussion and recommendation to the County Board regarding 2012 non-lapsing departmental requests amending the 2013 budget.
11. *Convene in closed session pursuant to §19.85(1)(f) and (g) Stats. to consider medical history of a specific person and the advice of legal counsel concerning pending worker's compensation claims.
12. *Reconvene in open session to consider resolution to authorize settlement of pending claim discussed in closed session.
13. Set future meeting schedule, next meeting date, and possible agenda items
14. Adjourn

Next scheduled meetings: Thursday, March 14, 2013 Regular Meeting
 Thursday, April 11, 2013 Regular Meeting
 Thursday, May 9, 2013 Regular Meeting
 Thursday, June 13, 2013 Regular Meeting

All meetings are scheduled to begin at 8:30 am unless otherwise noted

The Board may discuss and/or take action on any item specifically listed on the agenda

Individuals requiring special accommodations for attendance at the meeting should contact the County Administrator 24 hours prior to the meeting at 920-674-7101 so appropriate arrangements can be made.

Jefferson County
Finance Committee Minutes
February 14, 2013

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 9:30 a.m.
2. **Roll call (establish a quorum)** – All committee members were present. Staff in attendance were Gary Petre, Brian Lamers, Tammy Worzalla, Phil Ristow, Kathi Cauley, Bill Kern
3. **Certification of compliance with the Open Meetings Law** – Gary Petre certified that notice for 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 January 10, 2013** – A motion was made Mode/Molinaro to approve the minutes for January 10, 2013 as drafted. The motion passed 5-0.
7. **Communications** – None
8. **Discussion and possible action regarding prior out of state travel to Iowa City, IA by a Human Services Department employee to attend a staff training event.** Kathi explained that the money was budgeted but the employee did not follow the procedure on this because the Supervisor did not realize Finance Committee approval was needed for out of state travel. Motion was made by Braughler/Hanneman to approve. The motion passed 5-0.
9. **Review tax foreclosed real estate properties and determine parcels to sell and at what price.** Phil explained the process to sell properties. The Committee made the following determination:

012-0816-1014-002 \$75,000
014-0614-2324-007 \$33,800
016-0514-1813-014 Retain by the County
016-0514-1823-000 Retain by the County
016-0514-1823-013 Retain by the County
016-0514-1824-011 Retain by the County
028-0513-1314-019 Retain by the County
141-0714-1311-048 \$2,000
181-0616-0341-017 \$5,600
241-0614-0232-050 Retain by the County-connected to the Fair Park property
241-0614-0243-087 \$116,700
241-0614-1131-026 \$1,000

Motion was made by Molinaro/Mode to approve. The motion passed 5-0.



- 10. Review and discussion regarding the 2014 budget calendar including possible budget goals.** Discussion included levy limits, new construction and working with a zero percent increase. Discussion was also regarding any bonding for 2014.
- 11. Discussion regarding the County's 5-year plan.** Countywide estimates are needed of what revenues will be available so we can determine what expenditures will be possible. Gary discussed that Ehlers have done a projection for the county in the past and that may be advisable. Discussion was to get estimated cost from Ehlers to get a 3 or 5 year plan. Continue to keep as a standing item on the agenda.
- 12. Discussion of 2012 department surplus/deficits.** Brian Lamers discussed that the estimated deficits are County Clerk at \$15,028 and the reason for that was the additional cost of recall elections. The Sheriff department estimated deficit is \$211,763, the Fair Park at \$54,971 and Land Conservation at \$6,983 deficit and the reason is because of not receiving as much state aid than what was anticipated.
- 13. Update on contingency fund balance-**Brian Lamers directed the Finance Committee to the schedule showing the current balance of the 2012 general contingency fund balance of \$177,645.22, and the vested benefits of \$170,339.43. The starting balance of the 2013 general contingency of \$400,000, the other contingency for wage increases as \$250,000 and the vested benefits of \$265,000.
- 14. Convene in closed session pursuant to Wisconsin State Statutes Section 19.85 (1)(e) and (g) to confer with legal counsel and deliberate the potential settlement of the Highway Department fuel spill in October 2012.** Motion was made by Braughler/Molinaro to go into closed session. Roll call was taken and all approved to go into closed session.
- 15. Reconvene in open session for consideration and possible action regarding items discussed in closed session.** Motion was made by Molinaro/Mode to reconvene to open session.
- 16. Set future meeting schedule, next meeting date, and possible agenda items-**The next special meeting is for February 26, 2013 agenda items will include discussion regarding a donation policy and resolutions to close the 2012 books.
- 17. Payment of invoices-** After review of the invoices, a motion was made by Molinaro/Hanneman to approve the payment of invoices totaling \$1,916,388.33. The motion passed 5-0.
- 18. Adjourn-**A motion was made by Hanneman/Mode to adjourn 11:06 a.m. The motion passed 5-0.

Respectfully submitted,

Jennifer Hanneman
Finance Committee Secretary
Jefferson County

/bll

DRAFT Jefferson County, Wisconsin

Acceptance of Monetary, Non-Monetary and In-Kind Donations Policy

1.) Definitions.

“Donation” is defined as any monetary, non-monetary or in-kind donation, devise or bequest to Jefferson County.

“Monetary Donation” includes cash or a check, money order or other negotiable instrument. In the event of a stock donation, since a government entity is not legally able to own stock, such a donation would be liquidated and turned into cash or other liquid asset, and treated as a monetary donation.

“Non-Monetary Donation” includes real or personal property.

“In-Kind Donation” is defined as services or labor supplied for an identified project or program.

“Established Fundraising Efforts” includes donations extended to recurring annual events, in-kind donations associated with annual events, or donations for the maintenance and upkeep of donated materials by the original donor.

2.) Purpose.

To establish a policy and procedures for the acceptance of monetary, non-monetary and in-kind donations, devises, or bequests from private citizens, business groups or other organizations. Considerations include the use of the donation, restrictions associated with the donation, cost associated with and effective use of the donation.

3.) Donation Administration.

Department heads are responsible for informing the Administrator and Finance Director of all donations over \$5,000 or donations that do not fall under the County’s established fundraising efforts.

A resolution will be required to go to the County Board to accept donations over \$5,000 or donations that do not fall under the County’s established programs or fundraising efforts.

All donations may be recognized formally in a letter from the Department Head, Administrator or the County Board.

4.) Monetary Donations.

If a monetary donation is to be used on a project budgeted in the year in which the donation is received or on a project consistent with the County’s policy, subject to #3 above, the Department Head is authorized to accept all unrestricted, monetary donations whether solicited or not, and carry out the terms of the donation, devise or bequest, provided that the purpose and conditions of the donation are within the powers granted by law to the County. If no terms or conditions are attached to the donation, devise or bequest, the County may expend or use the same for any municipal use. If conditions

appended by the donor may be objectionable, the Department Head will consult with the Administrator to determine the acceptance or denial of the gift. After acceptance, the donation is to be deposited into the appropriate fund by the County Treasurer.

5.) Non-Monetary Donations.

The Department Head is authorized to determine the appropriateness, usefulness and the value to the County of all non-monetary donations, whether solicited or not, and to recommend if greater than \$5,000 value or land of any value, to the County Board the retention, improvement, return to donor, transfer, trade, sale, donation to other agency, or other disposition.

6.) In-Kind Donations.

In an in-kind donation is to be used on a project budgeted in the year in which the donation is received, the Department Head may approve the donation. If the in-kind donation is intended for use on a project that is not budgeted in the year in which it is received, it shall be approved in accordance with procedures for non-monetary donations.

For tax record purposes, donors providing in-kind donation will have the option of invoicing the County, indicating the service provided and the estimated value but no charge will be imposed upon the County. As an alternative to the donor invoice, the County may provide documentation for the in-kind donation to the donor in the form of a letter indicating the services provided.

7.) Establishing Fundraising Efforts.

Establishing fundraising efforts, which are implicitly authorized in the annual budget process, will be specifically coordinated and managed by the appropriate department. Department Heads are required to follow standard donation administration, as specified in #3 of this policy.

8.) Ownership.

Any donations to the County become the property of the County.

9.) Non-Acceptance of Donation.

The Administrator may decline to accept a donation if such donation is not consistent with the policies, plans, goals or ordinances of the County or the acceptance of same is contrary to law. When a donation is denied, the Administrator will report any donations that have been declined to the following Administration and Rules Committee.

10.) Donation Listing.

Annually the Department Head will provide the annual donations that were received in their department and submit it to the Finance Department and will also be required to be part of their annual reports that are presented to the County Board.

DRAFT
Resolution 2012 -- _____

Act on year-end departmental deficits

WHEREAS, due to circumstances arising after the 2012 budget was formulated, the following transfer of funds are necessary to be made from the contingency appropriation account and/or General Fund as indicated to close the accounting books for 2012:

Department	Bus Unit	Account Number	Deficit Amount	Original Levy	Percent of Levy
Sheriff	2001	599999	190,703	11,289,530	1.7%
County Clerk	2201	599999	15,028	232,964	6.5%
Land Conservation	7001	599999	6,283	204,835	3.1%
Fair Park	6901	599999	54,971	70,148	78.4%
Total			<u>266,985</u>		
Contingency Fund			177,645		
General Fund			89,340		
Total			<u>266,985</u>		

AND, WHEREAS the Finance Committee recommends that these departmental deficits be funded.

NOW THEREFORE BE IT RESOLVED that the aforementioned transfers of funds are hereby approved and the 2012 budget be amended to reflect the same.

Fiscal note: As a budget amendment, this resolution requires twenty (20) affirmative votes for passage.

The contingency fund has \$177,645 available and \$90,040 of General Fund for a total of \$267,685 to cover the amount for 2012.

The Sheriff's Office experienced some large workers compensation claims during 2012, which resulted in expenditures exceeding the budget by approximately \$126,000 for the department. Overtime pay within the department was over budget by approximately \$193,000 in 2012. No further analysis regarding the departmental deficit was done.

The County Clerk's Office was required to have 2 additional recall elections in 2012, which resulted in additional expenditures that were not budgeted.

The Land Conservation Office anticipated receiving state aid of \$170,000, but with state aid cuts only received \$134,340 in 2012, which caused a departmental deficit.

For the Fair Park, some of the major expenses over included the Fair Week Special Acts by \$39,093 and Fair Week Advertising of \$15,970. No further analysis regarding the departmental deficit was done.

Aye _____

Noe _____

Abstain _____

Absent _____

Requested by:
Finance Committee

3/12/13

Brian Lamers: 2/26/13
Philip C. Ristow: 2/26/13

Jefferson County
Departmental Surplus (Deficit) Recap
For the Year Ended December 31, 2012

22-Feb-13 Updated

Dept	Department	General Ledger Surplus (Deficit)	Budgetary Only Accounts	Estimated Additional Activity	Actual Non-Lapsing Request	Actual Surplus (Deficit)	Deficit Transfer		Amended Surplus (Deficit)	Tax Levy 2012	Actual Surplus (Deficit)
							Contingency Fund	General Fund			
000	General Revenues	733,497.00				733,497.00	(177,645.00)	(89,340.00)	466,512.00	(7,053,407.00)	10.4%
001	County Board	351,057.00			(324,234.00)	26,823.00			26,823.00	391,586.00	6.8%
002	Economic Development	173,477.00			(173,477.00)	0.00			0.00	0.00	
004	Human Resources	34,730.00			(34,044.00)	686.00			686.00	321,237.00	0.2%
008	County Administrator	4,820.00			(4,150.00)	670.00			670.00	230,310.00	0.3%
010	Register of Deeds	207,903.00			(133,249.00)	74,654.00			74,654.00	(209,267.00)	35.7%
012	County Clerk	196,227.00			(211,255.00)	(15,028.00)	15,028.00		0.00	232,964.00	-6.5%
013	Land Information	135,336.00			(104,174.00)	31,162.00			31,162.00	363,613.00	8.6%
014	County Treasurer	551,004.00				551,004.00			551,004.00	(752,315.00)	73.2%
016	District Attorney	20,201.00				20,201.00			20,201.00	645,330.00	3.1%
017	Corporation Counsel	2,801.00				2,801.00			2,801.00	325,082.00	0.9%
018	Parks	259,748.00			(234,832.00)	24,916.00			24,916.00	783,013.00	3.2%
019	Central Services	122,687.00			(114,230.00)	8,457.00			8,457.00	986,846.00	0.9%
020	Sheriff	595,452.00			(786,155.00)	(190,703.00)	101,363.00	89,340.00	0.00	11,289,530.00	-1.7%
023	Child Support	40,688.00				40,688.00			40,688.00	169,125.00	24.1%
024	Clerk of Courts	5,202.00			(5,202.00)	0.00			0.00	1,452,505.00	0.0%
025	Coroner	1,227.00				1,227.00			1,227.00	89,375.00	1.4%
026	Finance	11,777.00				11,777.00			11,777.00	413,948.00	2.8%
027	Emergency Management	396,536.00			(364,191.00)	32,345.00			32,345.00	64,054.00	50.5%
053	Veterans Services	33,716.00			(22,100.00)	11,616.00			11,616.00	156,256.00	7.4%
068	UW Extension	46,218.00			(25,970.00)	20,248.00			20,248.00	304,055.00	6.7%
069	Fair Park	(10,318.00)			(44,653.00)	(54,971.00)	54,971.00		0.00	70,148.00	-78.4%
070	Land Conservation	(1,810.00)			(4,473.00)	(6,283.00)	6,283.00		0.00	204,835.00	-3.1%
071	Zoning	266,071.00			(235,208.00)	30,863.00			30,863.00	327,125.00	9.4%
099	Library System	827.00				827.00			827.00	1,002,518.00	0.1%
General Fund Totals		4,179,074.00	0.00	0.00	(2,821,597.00)	1,357,477.00	0.00	0.00	1,357,477.00	11,808,466.00	11.5%

Fund	Fund	Beginning Fund Balance 1-Jan-12	Current Activity	Estimated Additional Activity	Ending Fund Balance 31-Dec-12	Percentage Change
100	General Fund	31,487,867.56	89,504.18		31,577,371.74	0.3%
240	Health Department	556,217.66	233,969.57		790,187.23	29.6%
250	Human Services	389,444.17	209,703.37		599,147.54	35.0%
300	Debt Services	0.00	0.00		0.00	#DIV/0!
700	Highway Department	12,456,091.82	1,057,203.09		13,513,294.91	7.8%
750	MIS Fund	0.00	0.00		0.00	#DIV/0!
Subtotal		44,889,621.21	1,590,380.21	0.00	46,480,001.42	3.4%
900	Fixed Assets	28,782,337.32	633,579.72		29,415,917.04	2.2%
950	Gov't Type Conversion	51,269,507.19	(576,546.13)		50,692,961.06	-1.1%
Total		124,941,465.72	1,647,413.80	0.00	126,588,879.52	1.3%

Ending fund balance 12/31/12	46,480,001.42
Less beginning fund balance	(44,889,621.21)
Subtotal	1,590,380.21
	0.00
	0.00
	0.00
Increase due to operations	1,590,380.21

Spreadsheet values as of **22-Feb-13**

Total increase in fund balances	1,590,380.21
Tax levy for 2012	26,707,843.00
Increase as a percent of tax levy	6.0%



DRAFT
Resolution 2012 -- _____

Act on year-end requests to carry over funds

WHEREAS, at the close of each fiscal year, it may be desirable to carry over funds in some accounts so that they can be used in the next budget year, and

WHEREAS the Finance Committee has reviewed the collective requests of all departments to carry over the total amounts as listed below in various accounts as indicated in the detail in the Finance Committee minutes of February 26, 2013,

Fund Type	Description	Requested Amount	Non-lapsing Request
Governmental funds	Non-spendable	175,670.34	
Governmental funds	Spendable, restricted	2,034,865.22	2,034,865.22
Governmental funds	Spendable, committed	<u>2,104,972.15</u>	2,104,972.15
Governmental funds	Total	4,315,507.71	
Proprietary funds	Capital net assets	9,225,204.26	
Proprietary funds	Restricted net assets	119,650.67	119,650.67
Proprietary funds	Non-restricted net assets	<u>4,168,439.98</u>	4,168,439.98
Proprietary funds	Total	13,513,294.91	
Grand Total		17,828,802.62	8,427,928.02

AND, WHEREAS, the Finance Committee recommends various accounts be designated as non-lapsing for fiscal year 2013 in the same total amounts as listed above,

NOW THEREFORE BE IT RESOLVED that the funds in the accounts identified in the Finance Committee minutes of February 26, 2013 totaling \$8,427,928.02 are designated as non-lapsing in the 2012 budget and the 2013 departmental budgets are hereby amended in the respective amounts approved.

Fiscal note: As a budget amendment, this resolution requires twenty (20) affirmative votes for passage.

Explanation of governmental funds: Non-spendable fund balance includes prepaid items, deposits, and inventory accounts. Spendable, restricted items are funds legally restricted by outside parties such as statutes, contracts, purchase orders, or funding source. Spendable, committed items are discretionary.

Explanation of proprietary funds (Highway): Capital net assets are items that are being depreciated along with land. Restricted net assets relate to municipal deposits for

subsequent year work by the County. Non-restricted net assets include both required items and discretionary items.

Aye _____

Noe _____

Abstain _____

Absent _____

Requested by:
Finance Committee

3/12/13

Brian Lamers: 2/26/13
Philip C. Ristow: 2/26/13

Jefferson County
Final Non-Lapsing Requests
For the Year Ended December 31, 2012

Department	Bus Unit	Acct #	Sub Acct	Explanation	Non-Spendable Fund Bal	Spendable Fund Balances		Total
						Restricted	Committed	
County Board	12	594950		Unexpended Brick Project donations		250.00		
County Board	12	521220		Consultant			20,000.00	
County Board	13	699700		Remaining farmland preservation funds as per 2013 budget			9,925.00	
County Board	13	699800		Remaining farmland preservation funds as per 2013 budget			82,886.00	
County Board	13	594960		Remaining farmland preservation capital reserve adjustment			206,937.00	
County Board	14	699700		Remaining Historical Commission funds as per 2013 budget			8,162.00	
County Board	14	594950		Remaining Historical Commission operating reserve adjustment			(3,926.00)	324,234.00
Economic Development	31	594955		Increase JCEDC vested benefit reserve to actual		3,020.00		
Economic Development	31	594950		Increase JCEDC fiduciary funds operating reserve			20,013.00	
Economic Development	31	699700		Remaining JCEDC fiduciary funds as per 2013 budget		150,444.00		173,477.00
Human Resources	41	521219		On-site Management training			4,411.00	
Human Resources	41	521219		HIPPA consultation			2,500.00	
Human Resources	41	521227		Position classifications, possible additional appeals required			2,000.00	
Human Resources	41	532325		Registration for 2013 NPELRA Conference-budgeted in 2012			1,127.00	
Human Resources	41	532336		Lodging			760.00	
Human Resources	41	532350		Training materials, additional training for Supervisors			2,552.00	
Human Resources	41	521218		Arbitrator, Negotiations with Law beginning in 2013			8,600.00	
Human Resources	41	532335		Meals			444.00	
Human Resources	41	594813		Copier/Printer-half the cost with Administration			4,150.00	
Human Resources	41	521229		Funds for Recruitment of Co. Admin (relocation/travel costs)			7,500.00	34,044.00
County Administrator	81	594813		Copier/Printer-half the cost with HR			4,150.00	4,150.00
Register of Deeds	1002	521295		Redaction Funds restricted by statue		53,340.33		
Register of Deeds	1002	699700		Redaction Funds restricted by statue as per 2013 budget		79,909.00		133,249.33
County Clerk	1202	699700		Replace Eagle Optech ballot machines as per 2013 budget			30.00	
County Clerk	1202	699800		Replace Eagle Optech ballot machines as per 2013 budget			211,225.00	211,255.00
Land Information	1303	594950		Remaining land records modernization funds as per Wisc Statutes		14,161.00		
Land Information	1303	699700		Remaining land records modernization funds as per 2013 budget			9,910.00	
Land Information	1308	594950		Remaining land records modernization funds as per Wisc Statutes		6,875.00		
Land Information	1308	699700		Remaining land records modernization funds as per 2013 budget		56,228.00		
Land Information	1308	699800		Remaining land records modernization funds as per 2013 budget		17,000.00		104,174.00
Parks Department	1801	521219		Signed contract regarding Open Space Plan			2,970.00	
Parks Department	1801	521219		Performance Bond for Tree Sale Contract			2,000.00	
Parks Department	1801	535245		Eng/Design Rock River Boat Launch & Lot-Grant Sought for Construction Cost			5,000.00	
Parks Department	1801	535245		Asphalt Maintenance for Elm Point & Upper Rock Lake			15,000.00	
Parks Department	1806	594960		Remaining Carol Liddle estate funds, restricted by estate		(5,999.00)		
Parks Department	1806	699800		Carol Liddle estate funds as per 2013 budget			87,358.00	
Parks Department	1809	535245		Remaining Carlin Weld CD interest, restricted by donor		(37.00)		



Jefferson County
Final Non-Lapsing Requests
For the Year Ended December 31, 2012

Department	Bus Unit	Acct #	Sub Acct	Explanation	Non-Spendable Fund Bal	Spendable Fund Balances		Total
						Restricted	Committed	
Parks Department	1809	699700		Carlin Weld certification of deposit remaining interest as per 2013 budget		120.00		
Parks Department	1812	535245		Remaining Carnes Park Development, non-lapsing request for capital items			(18,021.00)	
Parks Department	1812	699800		Carnes Park Development funds as per 2013 budget			63,010.00	
Parks Department	1812	699992		Remaining Mason Log Home, restricted by source		11,553.00		
Parks Department	1812	699992		Remaining Woodland Restoration Grant, restricted by source		5,000.00		
Parks Department	1814	699992		Remaining Garman Nature Preserve, restricted by source		12,894.00		
Parks Department	1816	699992		Remaining Glacial Heritage, restricted by source		10,000.00		
Parks Department	1816	699700		Glacial Heritage Development funds as per 2013 budget		14,553.00		
Parks Department	1824	699992		Remaining Bike Trail donations, restricted by source		2,100.00		
Parks Department	1826	699992		Remaining Dog Park funds			21,331.00	
Parks Department	1840	474150		Human Services Billed-Retaining Wall Project			(6,000.00)	
Parks Department	1840	594821		Capital-Human Services-Retaining Wall Project			6,000.00	
Parks Department	5200	529170		Charges to Human Services from Parks Department-Retaining Wall			6,000.00	234,832.00
Central Services	1901	611202		Bathroom remodeling project as per 2013 budget transfer to Capital Projects			37,230.00	
Central Services	1901	594822		Roofing project Courthouse F Section			35,000.00	
Central Services	1901	699800		HVAC Unit #4 South End Courthouse as per 2013 budget			42,000.00	114,230.00
Sheriff Department	2006	594820		Radio system upgrade project -- capital other equipment			130,894.81	
Sheriff Department	2009	611202		Annex Building Project as per 2013 budget-Transfer to Capital Projects			141,200.00	
Sheriff Department	2010	699992		Funds restricted by source -- Drug Education		5,112.00		
Sheriff Department	2011	699992		Funds restricted by source -- Drug Restitution		1,971.00		
Sheriff Department	2014	699992	011	Remaining restricted donations -- K-9 related		10,165.94		
Sheriff Department	2014	699992	012	Remaining restricted donations -- Community Program		399.17		
Sheriff Department	2014	699992	014	Remaining restricted donations -- Honor Guard		2,348.87		
Sheriff Department	2014	699992	016	Remaining restricted donations -- Tactical Air Wing		94.00		
Sheriff Department	2014	699992	018	Remaining restricted donations -- DTF		18.75		
Sheriff Department	2104	699992		Funds restricted by source -- Federal Forfeitures		196,300.00		
Sheriff Department	2105	699992		Funds restricted by source -- CEASE Marijuana		201.00		
Sheriff Department	2108	699992		Funds restricted by source -- State Forfeitures		547.00		
Sheriff Department	2203	594950		Jail assessment funds restricted by Wisconsin Statutes		(9,440.00)		
Sheriff Department	2203	699700		Jail assessment funds restricted by Wisconsin Statutes per 2013 budget		306,342.00		786,154.54
Clerk of Courts	2401	594822		Completion of CCAP wiring upgrade			5,202.00	5,202.00
Emergency Mgmt	2701	594811		Additional Charges for EM Vehicle			938.00	
Emergency Mgmt	2703	594960		Adjust capital reserve for flood mitigation program			39,628.00	
Emergency Mgmt	2703	699800		Remaining flood mitigation program funds (HMGP) as per 2013 budget			321,085.00	
Emergency Mgmt	2706	699992		Remaining donations for Hazmat truck / trailer (Level B)			2,540.00	364,191.00
Veterans Services	5301	699992		Remaining funds for vacant staffing-carry over for contacting for scanning services			16,400.00	
Veterans Services	5301	531314		Purchase a small scanner to be added to existing computer/work station			600.00	
Veterans Services	5301	531314		Purchase a portable marketing display/materials			2,500.00	
Veterans Services	5302	593719		Veterans Relief Services			2,600.00	22,100.00



Jefferson County
Final Non-Lapsing Requests
For the Year Ended December 31, 2012

Department	Bus Unit	Acct #	Sub Acct	Explanation	Non-Spendable Fund Bal	Spendable Fund Balances		Total
						Restricted	Committed	
UW Extension	6801	594950		Donation from Dec 2008 regarding 4-H fees adjustment			(975.00)	
UW Extension	6801	699700		Donation from Dec 2008 regarding 4-H fees, per 2013 budget			4,485.00	
UW Extension	6801	531303		Purchase in 2013 of a laptop or tablet			2,512.00	
UW Extension	6801	531348		Offsetting Temp Wages for Grabow and Johnson Projects and a tablet			2,780.91	
UW Extension	6809	531313		Remaining funds Parenting First Year Program			(87.96)	
UW Extension	6809	699700		Parenting First Year Program as per 2013 budget		1,441.00		
UW Extension	6811	531348		Remaining funds Agricultural program			3,491.56	
UW Extension	6813	531348		Remaining funds UW-Extension Activities			(668.92)	
UW Extension	6813	699700		UW-Extension Activities as per 2013 budget			1,013.00	
UW Extension	6814	531348		Remaining fund Family Impact seminar			106.04	
UW Extension	6814	699700		Family Impact Seminar as per 2013 budget			1,600.00	
UW Extension	6815	531348		Remaining funds Master Gardener Program			1,188.80	
UW Extension	6816	531348		Remaining funds Pesticide Program			(5,279.59)	
UW Extension	6816	699700		Pesticide Programa as per 2013 budget			10,019.00	
UW Extension	6817	531348		Remaining funds Safety Day Camp			400.74	
UW Extension	6817	699700		Safety Day Camp as per 2013 budget			1,057.00	
UW Extension	6819	531348		Remaining funds Tractor Safety Program			645.20	
UW Extension	6819	699700		Tractor Safety Program as per 2013 budget			2,241.00	25,969.78
Fair Park	6901	594820		Remaining Electrical project			15,000.00	
Fair Park	6901	594821		Remaining Blacktopping project			10,000.00	
Fair Park	6901	594829		Remaining Food Row Drain Hookup			10,000.00	
Fair Park	6906	485106		Remaining fair donations		500.00		
Fair Park	6906	699800		Fair donations as per 2013 budget		9,153.00		44,653.00
Land Conservation	7008	593701		County cost share program - remaining funds			4,473.00	4,473.00
Zoning	7109	594950		Solid Waste funds restricted by both grants and contracts			(5,831.57)	
Zoning	7109	699700		Solid Waste funds as per 2013 budget			241,040.00	235,208.43
General Fund Totals					0.00	1,308,966.53	1,512,630.55	2,821,597.08
Health Department	240	351300		Prepaid asset reserve	18,586.08			
Health Department	240	354900		Working capital		660,385.25		
Health Department	4501	699992		Restricted Donations-Car Seats Public Health		142.32		
Health Department	4631	699992		Restricted Public Health Preparedness (move to #4632)		14,139.80		
Health Department	4635	699992		Public Health Preparedness Program, restricted by source		18,875.30		
Health Department	4639	699992		Adult Immunization Grant Funds, restricted by source		3,398.10		715,526.85
Human Services	250	353100		Prepaid asset reserve	157,084.26			
Human Services	5001	594950		Donations unrestricted			13,390.82	

Jefferson County
Final Non-Lapsing Requests
For the Year Ended December 31, 2012

Department	Bus Unit	Acct #	Sub Acct	Explanation	Non-Spendable Fund Bal	Spendable Fund Balances		Total	
						Restricted	Committed		
Human Services	5005	531303		Electronic monitoring bracelets for Juvenile Offenders			10,000.00		
Human Services	5005	529299		Contract for Juvenile Sexual Treatment Program			30,000.00		
Human Services	5001	529299		Contract for Children's AODA Program Prevention & Counseling			30,000.00		
Human Services	5001	529299		Safe Babies			25,000.00		
Human Services	5001	529299		Orion Slots			30,000.00		
Human Services	5159	594950		Donations Benefit Assessment (III-B)			2,100.00		
Human Services	5001	594950		Remaining child abuse donations, restricted by source		2,926.02			
Human Services	5001	594950		Remaining child / family donations, restricted by source		2,069.47			
Human Services	5001	594950		Contract for Functional Family Therapy Program Training			110,000.00		
Human Services	5001	594950		Contract for Peer Support Specialist Services			50,000.00		
Human Services	5021	594950		Remaining Safe & Stable Families donations, restricted by source		3,360.45			
Human Services	5195	594950		Vehicle escrow funds, restricted by source		7,389.98			
Human Services	5195	699700		Vehicle escrow funds as per 2013 budget		13,212.00			
Human Services	5200	531304		Vehicle replacements with propane tanks from the Sheriff Department			20,000.00		
Human Services	5200	531314		Green Initiative			9,014.00		
Human Services	5003	557320		Replacement of Furniture at Lueder Haus			7,100.00		
Human Services	5200	531303		Lap tops & scanner due to electronic medical records			20,000.00		
Human Services	5210	594820		Bulletproof glass and microphone speakers-reception area & other security equip			30,000.00		
Human Services	5210	594820		Remodel a work region at Human Services			26,500.00	599,147.00	
Debt Service	8010	699600		Debt Service interest as per 2013 budget			16.00	16.00	
MIS - PC Group	8501	521220		Disaster recovery project			15,500.00		
MIS - PC Group	8501	594818		Replacement SAN			58,025.05		
MIS-Power Group	8502	521220		Consultant related to IBM Power HA product for data duplication			19,100.00		
MIS-Power Group	8502	521296		Version control software for new web server			1,368.00		
MIS-Power Group	8502	531303		High Availability project-Comp Equip and Software			10,446.00		
MIS-Power Group	8502	535242		High Availability project-Maintenence			9,399.00		
MIS-Power Group	8502	593015		Future equipment reserve (all remaining funds)			3,075.62		
MIS-Power Group	8502	699800		Future iSeries purchase, as per 2013 budget			35,000.00		
MIS-Power Group	8502	699700		Future IBM maintenance contract, as per 2013 budget			15,413.00		
Central Duplicating	8525	699992		Amount applied against 2013 copier purchases			11,894.11		
								179,220.78	
Total Governmental Funds					175,670.34	2,034,865.22	2,104,972.15	4,315,507.71	

Proprietary Funds -- Net Assets			
Capital	Restricted	Non-Restricted	Total



Jefferson County
Final Non-Lapsing Requests
For the Year Ended December 31, 2012

Department	Bus Unit	Acct #	Sub Acct	Explanation	Non-Spendable Fund Bal	Spendable Fund Balances		Total
						Restricted	Committed	
Highway Department	700	361100		Capital net assets	9,079,300.26			
Highway Department	700	361200		Contributed capital -- state salt shed	145,904.00			
Highway Department	700	3625xx		Road equity, multiple municipalities		119,650.67		
Highway Department	700	363100		Maintain inventory balances at 2006 levels			387,132.26	
Highway Department	700	363200		Over-recovered fringe benefit pool to be allocated in 2013			247,968.52	
Highway Department	700	363350		Inventory net assets			1,084,982.70	
Highway Department	700	363400		Prepaid asset reserve			65,252.32	
Highway Department	53241	699992		Fixed Asset replacement (machinery operations)			969,662.55	
Highway Department	53284	699992		Maintain funds for facility study/design work of Highway facilities			481,806.04	
Highway Department	53311	699992		Maintain CTH Maintenance balance for additional/unfinished maintenance work			25,000.00	
Highway Department	53312	699992		Cty Hwy Construction to finish CTH C, J and E in 2013			730,800.24	
Highway Department	53313	699992		Winter maintenance balance for future Winter Maintenance expense			92,651.53	
Highway Department	53315	699992		Design and right-of-way on CTH "N" from CTH "B" to "A"			83,183.82	
Totals					9,225,204.26	119,650.67	4,168,439.98	13,513,294.91
					Total all Funds			<u><u>17,828,802.62</u></u>



Jefferson County
Fund Balance Policy Application
Budget Year 2014

	General Fund	Health Department	County
Unaudited fund balance, 12/31/12	31,577,371	790,187	
Less Human Services Fund included in total			
Plus (less) rounding adjustments			
Unadjusted fund balance, 12/31/12	<u>31,577,371</u>	<u>790,187</u>	
Less non-spendable fund balances:			
Inventory	(64,135)		
Delinquent property taxes	(4,238,859)		
Prepaid expenditures	<u>(750,483)</u>	(18,875)	
Less restricted fund balances			
Revolving Loan Fund	(201,133)		
Other restricted fund balances by departments	<u>(1,308,967)</u>	(36,555)	
Less committed fund balances			
Fund balance applied against 2013 tax levy	(1,083,215)		
Fund balance assigned for future highway facilities	(1,543,127)		
Liability insurance	(197,593)		
Other committed fund balances by departments	(1,512,631)		
Fund balance committed for 2013 MIS budget	<u>(179,221)</u>		
Less assigned fund balances			
Vested holiday pay	(1,801)		
Vested sick pay reserve	(924,415)		
Elected sick pay reserve	(48,695)		
Vested vacation pay reserve	(1,762,599)		
Vested comp pay reserve	<u>(27,531)</u>		
	-		
	(2,765,041) *		
Less assigned fund balance for working capital			
Health Dept working capital deficit	-		
	-		
Unassigned fund balance, 12/31/12	17,732,966	734,757	
Working Capital			
Total budgeted expenditures (2013 budget)	63,299,270	2,641,541	65,940,811
Working capital (required two month minimum)	(10,549,878)	(440,257)	
Working capital (three months goal)	<u>(5,274,939)</u>	<u>(220,128)</u>	
Unassigned fund balance less working capital 12/31/12	1,908,149		
Less County Board actions during 2013			
Net "available" unassigned fund balance	<u>1,908,149</u>	<u>74,372</u>	<u>0</u>

* 10% of the total vested benefits calculated at \$265,000 have been included in the contingency fund - vested benefits account which is equal to the approximate amount of vested benefits paid annually.

