

**Agenda**  
**Jefferson County**  
**Finance Committee**  
Jefferson County Courthouse  
320 S. Main Street  
Room 112  
Jefferson, WI 53549

Date: Thursday, May 9, 2013  
Time: 8:30 a.m.

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

NOTE-Bid Opening at 9:00 am for Foreclosed Properties

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 April 11, 2013
7. Approval of Finance Committee minutes for April 18, 2013
8. Communications
9. Monthly Financial Report-Finance Department (examples)
10. Discussion and approval of out of state travel for National Association for Court Management conference in San Antonio, TX from July 14-18, 2013 for Carla Robinson.
11. Discussion regarding selection of a phone provider audit.
12. Discussion on vehicle reporting.
13. Discussion of funding for projects related to the Countryside purchase, demolition and cost related to the future Highway Facilities.
14. Review and discussion regarding the 2014 budget.
15. Discussion and approval of changes to the Purchasing Ordinance.
16. Review and discussion on the 2012 Unaudited CAFR
17. Review and discussion on the Draft 5-year budget projections.
18. Review and discussion on 2013 projections of budget vs. actual.
19. Discussion and possible action of a contingency fund transfer of \$400.99 to ICC Business Unit. In 2012 the Business Unit was closed into Fund Balance and should have been carried over.
20. Discussion and possible action of contingency transfer (account 9802.599908) of \$147,710 to various department wages and benefits to cover the additional cost of implementation of the new steps in the wage study.
21. Discussion and possible action of a contingency transfer to Fair Park of \$19,500 for highway signage on state highways.
22. Discussion and possible action on bid opening of foreclosed properties.
23. Update on contingency fund balance.
24. Set future meeting schedule, next meeting date, and possible agenda items
25. Payment of invoices
26. Adjourn

Next scheduled meetings:        Thursday, June 13, 2013 Regular meeting  
   Thursday, July 11, 2013 Regular meeting  
   Thursday, August 8, 2013 Regular Meeting  
   Thursday, September 12, 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  
April 11, 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 8:30 a.m.
2. **Roll call (establish a quorum)** – All committee members were present. Staff in attendance was Kathi Cauley, Phil Ristow, Brian Lamers, Tammy Worzalla, Jeff Parker, Joe Nehmer, Kim Buchholz, Roland Welsch, William Kern, Duane Scott and Paul Milbrath.
3. **Certification of compliance with the Open Meetings Law** – Richard Jones 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 March 14, 2013.** A motion was made by Mode/Hanneman to approve the minutes for March 14, 2013 as drafted. The motion passed 5-0.
7. **Communications** – None
8. **Review of meeting dates and times for May 2013-April 2014.** No action taken.
9. **Discussion and possible approval of funding for cyber insurance coverage.** Phil Ristow and Roland Welsch explained the reason why the County should have this type of insurance and the benefits to having the coverage. A motion was made by Molinaro/Hanneman to approve contingency transfer of \$9584 (Account 9802.599900) for cyber insurance coverage to other insurance (Account 9801.591519). The motion passed 5-0.
10. **Discussion and recommendation to the County Board the approval of a resolution to accept grant funding for Blackhawk Island fishing pier from the Department of Natural Resources.** Joe Nehmer explained the grant, the cost share of 80% State Aid (\$49,800) and 20% local match (\$12,740) and what will be constructed. A motion was made by Mode/Hanneman recommending approval of this resolution being sent to the County Board. The motion passed 5-0.
11. **Discussion and possible action on replacing the Sheriff's Department squad maintenance lift that is non-operational and non-repairable using contingency funds.** Jeff Parker explained the lift is approximately 21 years old and last fall \$7,115 was used to try fixing the lift and having been warned that this was a temporary fix, but which was not expected to fail this soon. Jeff recommended using Bangle with the lowest bid. Richard Jones asked about the use of the Highway Shop and was advised it would not be cost effective with

transporting. A motion was made by Hanneman/Molinaro to approve contingency transfer (Account 9802.599900) in the amount of \$15,390 to the Sheriff Department (Account 2001.594819-Capital Other Equipment) for the replacement of the maintenance lift. The motion passed 5-0.

- 12. Discussion and possible action on reimbursement of deductible payment of \$500 for an accident of an employee that used their personal vehicle for work related activities.** Kathi Cauley stated that the employee had decided not to request reimbursement at this time. No action taken.
- 13. Discussion of funding for projects related to the Countryside purchase, demolition and cost related to the future Highway Facilities.** Brian Lamers explained that there was \$401,806 that was carried over and \$1,543,127 in the 2013 budget committed fund balance that was set aside for Highway facility projects that would require board approval by 20 votes to transfer the funds which would make available funds of \$2,204,933. Estimated expenditures included \$78,000 for architect design for a satellite shop, \$150,000 for Countryside purchase, \$800,000 for Countryside demolition, \$700,000 for architect design for the main shop, and \$1,350,000 for the Lake Mills shop construction. Total estimated expense would be \$3,078,000 leaving \$1,053,067 expense over available funds. Phil Ristow also explained that there is a RFP getting drafted for a construction manager that may be additional expenditures. Discussion took place on several funding options including a reimbursement resolution, holding off on building the Lake Mills shop until next year or using General fund balance and replacing the funds when bonding gets approved. It was discussed that until we have better estimates on the demolition of Countryside and the construction of the Lake Mills satellite shop that a transfer for the Architect RFP amount of \$614,000 would need to be made from the committed fund balance to the Highway Department. A motion was made by Jones/Molinaro to send a resolution to the County Board to transfer \$614,000 out of the committed fund balance to the Highway Department for the cost of the architecture design contract for the main Highway facility. The motion passed 5-0
- 14. Review and discussion regarding the 2014 budget.** Richard Jones asked if we are on track with the 2014 budget calendar. Brian Lamers and Kathi Cauley stated that they are.
- 15. Update on contingency fund balance.** Brian Lamers directed the Finance Committee to the schedule showing the current balance of 2013 general contingency of \$400,000 which will be reduced by the amount of \$15,390 from item number 11 above (Sheriff Department Lift) and \$10,000 from item number 9 (Cyber Insurance) bringing the amount down to \$374,610, the other contingency for wage increases as \$250,000 and the vested benefits of \$265,000.
- 16. Convene in closed session pursuant to Wisconsin State Statutes 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 claim.** Motion was made by Molinaro/Braughler to go into closed session. Roll call was taken and all voted to go into closed session.
- 17. Reconvene in open session to consider resolution to authorize settlement of pending claim discussed in closed session.** Motion was made by Mode/Hanneman to reconvene to open session. A motion was made by Molinaro/Mode to approve a resolution to go to the County Board approving a settlement of \$24,999 for a pending worker's compensation claim #2011-022082. The motion passed 5-0.

18. **Set future meeting schedule, next meeting date, and possible agenda items** – The next month's regular meeting is Thursday, May 9, 2013. Agenda items will include continued discussions on the 2014 budget and a possible draft of the updated purchasing ordinance, update on the 2014 budget, 5-year projection, presentation of unaudited CAFR, bid opening for sale of a foreclosed property, discussion about bringing in a company for a phone provider audit, update on vehicle use reporting, any 2013 budget to actual issues and funding for future Highway facility projects.
19. **Payment of Invoices**-After review of the invoices, a motion was made by Mode/Hanneman to approve the payment of invoices totaling \$1,139,803.03. The motion passed 5-0.
20. **Adjourn** – A motion was made by Hanneman/Mode to adjourn at 10:00 a.m. The motion passed 5-0.

Respectfully submitted,

James Braughler  
Finance Committee  
Jefferson County  
/bll

Jefferson County  
Finance Committee Minutes  
April 18, 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 4:00 p.m.
2. **Roll call (establish a quorum)** – All committee members were present. Staff in attendance were Kathi Cauley – Interim County Administrator and Tammie Jaeger – Administrative Secretary. Other public was Lydia Statz, Daily Union Reporter.
3. **Certification of compliance with the Open Meetings Law** – Staff certified that notice for the meeting complied with the Open Meeting Law.
4. **Review of the agenda**-No changes
5. **Citizen Comments** – None
6. **Communications**  
Kathi Cauley, Sheriff Paul Milbrath, John Molinaro, Captain Duane Scott and Donna Haugom met to discuss the flooding issues. Roads are closing and sandbags are needed. This group will continue to meet so that everyone stays up to date with the current flooding conditions. There is no plan to open the Emergency Operation Center (EOC) at this time. The county is assisting the townships and is keeping in touch with all municipalities. John Molinaro talked about soliciting donations from local business for donations of food etc. for volunteers.
7. **Emergency action on Flood Mitigation Funds**  
It is anticipated that 20,000 sandbags are needed (.18 each/per 10,000) \$3,600; and an additional \$4,400 for supplying gloves, raingear and meals to volunteers and crews. Kathi Cauley contacted Brian Lamers, Finance Director, and he recommended transferring the money from the Contingency Fund to the Emergency Management fund. A total of \$8,000 will be transferred.  
  
A motion was made by Mode/Braughler to transfer \$8,000 from the Contingency Fund to the Emergency Management Fund. The motion passed 5-0.
8. **Adjourn**-A motion was made by Mode/Hanneman to adjourn at 4:22 p.m. The motion passed 5-0.

Respectfully submitted,

Jennifer Hanneman  
Finance Committee Secretary  
Jefferson County

/tjj

# Example 1

Finance  
2601

Date Ran 4/22/2013  
Period 3  
Year 2013

Revenues

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
									#DIV/0!
412100	SALES TAXES FROM COUNTY	-	(8.67)	-	(26.00)	26.00	(104.00)	(104.00)	0.00%
451005	CHILD SUPPORT FEES	196.56	(91.67)	(287.31)	(275.00)	(12.31)	(1,100.00)	(812.69)	26.12%
474201	FAX INTERDEPARTMENT	-	(14.17)	-	(42.50)	42.50	(170.00)	(170.00)	0.00%
<b>Totals</b>		196.56	(114.50)	(287.31)	(343.50)	56.19	(1,374.00)	(1,086.69)	20.91%

Expenditures

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
									#DIV/0!
511110	SALARY-PERMANENT REGULAR	10,304.11	11,880.08	33,170.08	35,640.25	(2,470.17)	142,561.00	109,390.92	23.27%
511210	WAGES-REGULAR	7,159.20	9,014.33	22,336.15	27,043.00	(4,706.85)	108,172.00	85,835.85	20.65%
511310	WAGES-SICK LEAVE	927.61	-	3,360.80	-	3,360.80	-	(3,360.80)	#DIV/0!
511320	WAGES-VACATION PAY	131.91	-	1,022.29	-	1,022.29	-	(1,022.29)	#DIV/0!
511330	WAGES-LONGEVITY PAY	-	54.42	-	163.25	(163.25)	653.00	653.00	0.00%
511340	WAGES-HOLIDAY PAY	1,016.80	-	1,913.98	-	1,913.98	-	(1,913.98)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP)	652.14	-	652.14	-	652.14	-	(652.14)	#DIV/0!
512141	SOCIAL SECURITY	1,511.86	1,565.25	4,676.51	4,695.75	(19.24)	18,783.00	14,106.49	24.90%
512142	RETIREMENT (EMPLOYER)	1,342.73	1,387.83	4,153.33	4,163.50	(10.17)	16,654.00	12,500.67	24.94%
512144	HEALTH INSURANCE	5,777.19	6,355.58	17,846.88	19,066.75	(1,219.87)	76,267.00	58,420.12	23.40%
512145	LIFE INSURANCE	6.31	7.08	18.93	21.25	(2.32)	85.00	66.07	22.27%
512173	DENTAL INSURANCE	386.21	405.00	1,225.46	1,215.00	10.46	4,860.00	3,634.54	25.22%
521213	ACCOUNTING & AUDITING	-	1,348.67	4,348.00	4,046.00	302.00	16,184.00	11,836.00	26.87%
521213	CAFR REPORTING	-	291.67	-	875.00	(875.00)	3,500.00	3,500.00	0.00%
521296	COMPUTER SUPPORT	46.27	254.17	993.23	762.50	230.73	3,050.00	2,056.77	32.56%
531243	FURNITURE & FURNISHINGS	-	33.33	-	100.00	(100.00)	400.00	400.00	0.00%
531301	OFFICE EQUIPMENT	-	-	269.00	-	269.00	-	(269.00)	#DIV/0!
531311	POSTAGE & BOX RENT	159.48	250.00	553.97	750.00	(196.03)	3,000.00	2,446.03	18.47%
531312	OFFICE SUPPLIES	476.25	283.33	1,981.89	850.00	1,131.89	3,400.00	1,418.11	58.29%
531313	PRINTING & DUPLICATING	-	29.17	8.69	87.50	(78.81)	350.00	341.31	2.48%
531314	SMALL ITEMS OF EQUIP	-	16.67	-	50.00	(50.00)	200.00	200.00	0.00%
531321	PUBLICATION OF LEGAL NOTICE	-	-	57.65	-	57.65	-	(57.65)	#DIV/0!
531324	MEMBERSHIP DUES	-	75.00	690.00	225.00	465.00	900.00	210.00	76.67%
531349	OTHER OPERATING EXPENSES	-	4.17	-	12.50	(12.50)	50.00	50.00	0.00%
532325	REGISTRATION	-	116.67	835.00	350.00	485.00	1,400.00	565.00	59.64%
532332	MILEAGE	-	50.00	-	150.00	(150.00)	600.00	600.00	0.00%
532334	COMMERCIAL TRAVEL	-	83.33	543.20	250.00	293.20	1,000.00	456.80	54.32%
532335	MEALS	-	52.08	-	156.25	(156.25)	625.00	625.00	0.00%
532336	LODGING	-	270.00	-	810.00	(810.00)	3,240.00	3,240.00	0.00%



533225	TELEPHONE & FAX	23.16	20.83	48.09	62.50	(14.41)	250.00	201.91	19.24%
533228	INTERNET	-	4.17	-	12.50	(12.50)	50.00	50.00	0.00%
535242	MAINTAIN MACHINERY & EQUIP	-	125.00	-	375.00	(375.00)	1,500.00	1,500.00	0.00%
571004	IP TELEPHONY ALLOCATION	49.67	50.25	149.01	150.75	(1.74)	603.00	453.99	24.71%
571005	DUPLICATING ALLOCATION	(40.88)	29.75	9.32	89.25	(79.93)	357.00	347.68	2.61%
571009	MIS PC GROUP ALLOCATION	934.08	962.08	2,802.24	2,886.25	(84.01)	11,545.00	8,742.76	24.27%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	259.19	299.58	777.57	898.75	(121.18)	3,595.00	2,817.43	21.63%
591519	OTHER INSURANCE	117.53	108.75	352.59	326.25	26.34	1,305.00	952.41	27.02%
593629	OTHER INTEREST	(10.00)	-	(30.42)	-	(30.42)	-	30.42	#DIV/0!

Totals	31,230.82	35,428.25	104,765.58	106,284.75	(1,519.17)	425,139.00	320,373.42	24.64%
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Other Financing Sources (Uses)

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
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#DIV/0!

#DIV/0!

Totals	-	-	-	-	-	-	-	-	#DIV/0!
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Total Business Unit	31,427.38	35,313.75	104,478.27	105,941.25	(1,462.98)	423,765.00	319,286.73	24.65%
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Estimate 25%

Note: Membership, Registration and Commercial Travel-Paid ahead of time for registration and travel for GFOA Conference





Example 2

Finance  
2601

Date Ran 4/22/2013  
Period 3  
Year 2013

Revenues

Acct Number	Description	YTD Actual	Total Budget	Annual Remaining	Percentage Of Budget
					#DIV/0!
412100	SALES TAXES FROM COUNTY	-	(104.00)	(104.00)	0.00%
451005	CHILD SUPPORT FEES	(287.31)	(1,100.00)	(812.69)	26.12%
474201	FAX INTERDEPARTMENT	-	(170.00)	(170.00)	0.00%
<b>Totals</b>		<b>(287.31)</b>	<b>(1,374.00)</b>	<b>(1,086.69)</b>	<b>20.91%</b>

Expenditures

Acct Number	Description	YTD Actual	Total Budget	Annual Remaining	Percentage Of Budget
					#DIV/0!
	SALARIES AND WAGES	62,455.44	251,386.00	188,930.56	24.84%
	FRINGES	27,921.11	116,649.00	88,727.89	23.94%
521213	ACCOUNTING & AUDITING	4,348.00	16,184.00	11,836.00	26.87%
521213	CAFR REPORTING	-	3,500.00	3,500.00	0.00%
521296	COMPUTER SUPPORT	993.23	3,050.00	2,056.77	32.56%
531243	FURNITURE & FURNISHINGS	-	400.00	400.00	0.00%
531301	OFFICE EQUIPMENT	269.00	-	(269.00)	#DIV/0!
531311	POSTAGE & BOX RENT	553.97	3,000.00	2,446.03	18.47%
531312	OFFICE SUPPLIES	1,981.89	3,400.00	1,418.11	58.29%
531313	PRINTING & DUPLICATING	8.69	350.00	341.31	2.48%
531314	SMALL ITEMS OF EQUIP	-	200.00	200.00	0.00%
531321	PUBLICATION OF LEGAL NOTICE	57.65	-	(57.65)	#DIV/0!
531324	MEMBERSHIP DUES	690.00	900.00	210.00	76.67%
531349	OTHER OPERATING EXPENSES	-	50.00	50.00	0.00%
532325	REGISTRATION	835.00	1,400.00	565.00	59.64%
532332	MILEAGE	-	600.00	600.00	0.00%
532334	COMMERCIAL TRAVEL	543.20	1,000.00	456.80	54.32%
532335	MEALS	-	625.00	625.00	0.00%
532336	LODGING	-	3,240.00	3,240.00	0.00%
533225	TELEPHONE & FAX	48.09	250.00	201.91	19.24%
533228	INTERNET	-	50.00	50.00	0.00%
535242	MAINTAIN MACHINERY & EQUIPMT	-	1,500.00	1,500.00	0.00%
571004	IP TELEPHONY ALLOCATION	149.01	603.00	453.99	24.71%
571005	DUPLICATING ALLOCATION	9.32	357.00	347.68	2.61%
571009	MIS PC GROUP ALLOCATION	2,802.24	11,545.00	8,742.76	24.27%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	777.57	3,595.00	2,817.43	21.63%
591519	OTHER INSURANCE	352.59	1,305.00	952.41	27.02%
593629	OTHER INTEREST	(30.42)	-	30.42	#DIV/0!
<b>Totals</b>		<b>104,765.58</b>	<b>425,139.00</b>	<b>320,373.42</b>	<b>24.64%</b>

Other Financing Sources (Uses)

Acct Number	Description	YTD Actual	Total Budget	Annual Remaining	Percentage Of Budget
					#DIV/0!
					#DIV/0!
<b>Totals</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<b>Total Business Unit</b>		<b>104,478.27</b>	<b>423,765.00</b>	<b>319,286.73</b>	<b>24.65%</b>

Estimate

25%

Note: Membership, Registration and Commercial Travel-Paid ahead of time for registration and travel for GFOA Conference

Example 3

Jefferson County  
Finance Department  
2013

Account	Budget	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Percentage Of Budget
Revenue													
Sale Tax	104	-	-										-
Child Support Fees	1,100	484	287										26.09%
Fax Interdepartmental	170	-	-										0.00%
<b>Total Revenue</b>	<b>1,374</b>	<b>484</b>	<b>287</b>	-	-	-	-	-	-	-	-	-	<b>20.89%</b>
Expenses													
Wages	251,386	42,264	62,455										24.84%
Fringes	116,649	18,897	27,921										23.94%
Accounting & Auditing	16,184	4,348	4,348										26.87%
CAFR Reporting	3,500	-	-										0.00%
Computer Support	3,050	947	993										32.56%
Furniture & Furnishings	400	-	-										0.00%
Office Equipment	-	269	269										#DIV/0!
Postage & Box Rental	3,000	394	554										18.47%
Office Supplies	3,400	1,506	1,982										58.29%
Printing & Duplicating	350	9	9										2.57%
Small Equip	200	-	-										0.00%
Publications	-	58	58										#DIV/0!
Membership Dues	900	690	690										76.67%
Other Expenses	50	-	-										0.00%
Registration	1,400	835	835										59.64%
Mileage	600	-	-										0.00%
Commercial Travel	1,000	543	543										54.30%
Meals	625	-	-										0.00%
Lodging	3,240	-	-										0.00%
Telephone & Fax	250	25	48										19.20%
Internet	50	-	-										0.00%
Maint of Machinery & Equip	1,500	-	-										0.00%
Allocations	17,405	2,770	4,091										23.50%
Other Interest	-	(20)	(30)										#DIV/0!
<b>Total Expenses</b>	<b>425,139</b>	<b>73,535</b>	<b>104,766</b>	-	-	-	-	-	-	-	-	-	<b>24.64%</b>

Estimated for March 25%

Issues or Explanations

Membership, Registration and Commercial Travel-Paid ahead of time for Registration and Travel for Seminar



Carla J. Robinson  
*Clerk of Circuit Court*  
*Register in Probate*  
Jefferson County, Wisconsin

April 30, 2013

Finance Committee  
Jefferson County Board of Supervisors  
Courthouse  
Jefferson, WI 53549

RE: Out of State conference

Dear Committee members

I am seeking approval to attend the National Association for Court Management conference in San Antonio, Tx July 14 – 18, 2013.

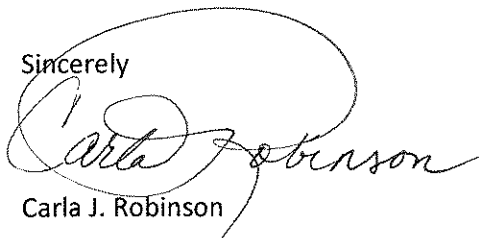
Although this was not a budgeted item, I have sufficient interest income in my LGIP account to cover the costs if I am not able to cover the cost out of my general budget..

The overall cost will be approximately \$2615.

Flight and bags	\$500
Registration	\$495
Hotel 6 nites	\$1230 (includes additional for other tax/fees)
Meals-6 days	\$240
Cab/Misc	\$150

Thank you for your consideration.

Sincerely



Carla J. Robinson



# 2013 Annual Conference Registration

SAN ANTONIO, TX • JULY 14 - 18

Please complete and return to:  
Conference Services  
National Association for Court Management  
300 Newport Avenue, Williamsburg, VA 23185  
(FAX) 757-564-2002



You can also register online at [www.nacmnet.org](http://www.nacmnet.org)

(Please print the information exactly as you would like it to appear on the list of conference attendees.)

Prefix Ms. First Name Carla MI J. Last Name Robinson

Badge Name (if different from above) \_\_\_\_\_  
Title Clerk of Court Court/Company Jefferson County Circuit Court

Address 320 S. Main St

City Jefferson State WI Zip 53549 Country USA

Email Carla.Robinson@wicourts.gov Phone (920) 674-7169 Fax (920) 674-7425

I do not wish to receive email from NACM conference exhibitors.  I am attending a NACM conference for the first time.  
Please indicate any physical or dietary needs that require special attention. \_\_\_\_\_

### MEMBER - CURRENT NACM MEMBER:

- Early bird:** \$495 (registering on or before June 21) \$ 495.00
- Regular:** \$595 (registering June 22 - July 13) \$ \_\_\_\_\_
- Onsite:** \$645 \$ \_\_\_\_\_
- Early Career Professional (ECP):** \$445 (under 40 or less than 10 years of experience in court administration) \$ \_\_\_\_\_
- Group rate (ten or more):** \$445 (Must submit with a group) \$ \_\_\_\_\_

### NON-MEMBER - NOT A CURRENT NACM MEMBER:

- Early bird:** \$620 (registering on or before June 21) \$ \_\_\_\_\_
- Regular:** \$720 (registering June 22 - July 13) \$ \_\_\_\_\_
- Onsite:** \$770 \$ \_\_\_\_\_
- Group rate (ten or more):** \$570 (Must submit with a group) \$ \_\_\_\_\_

### DAILY RATE - MEMBERS/NON-MEMBERS (SELECT ONE DATE ONLY):

- Monday (July 15): \$250/\$375
- Tuesday (July 16): \$300/\$425
- Wed (July 17): \$300/\$425
- Thurs (July 18): \$300/\$425

Conference registration is available to both members and non-members on the NACM website at [www.nacmnet.org](http://www.nacmnet.org). Click on Member Services or Online Services for access to self-service. Non-members can receive a discount on NACM membership by joining online, then registering for the conference at the lower member price. You'll receive a \$15 discount as a new member + \$10 discount for joining online. Go to [www.nacmnet.org](http://www.nacmnet.org) for online access.

For questions on group rates, call Conference Services at (888) 609-4023 or e-mail at [conferences@ncsc.org](mailto:conferences@ncsc.org).

Admission to all events is included in the registration fee for participants. Pricing for individual social events is for spouse/guest fees only. Please indicate which social functions your spouse/guest plans to attend.

My guest/spouse plans to attend:	Your Spouse/Guest
President's Reception (Sunday, July 14)	<input type="checkbox"/> \$50
Business Meeting Lunch (Monday, July 15)	<input type="checkbox"/> \$55
Knibbe Ranch (Tuesday, July 16)	<input type="checkbox"/> \$80
Exhibitor Box Lunch & Refreshment Break (Wednesday, July 17)	<input type="checkbox"/> \$45
Business Meeting & New Officer Swearing-In Lunch (Thursday, July 18)	<input type="checkbox"/> \$55
Fun Run/Walk (Tuesday, July 16) <i>Separate registration required</i>	

Name of accompanying spouse/guest \_\_\_\_\_ Subtotal for Spouse/Guest \$ \_\_\_\_\_

REGISTRATION FEE MUST BE PAID IN FULL PRIOR TO CONFERENCE UNLESS OTHER ARRANGEMENTS HAVE BEEN MADE.

Payment Method \_\_\_\_\_ TOTAL FEES \$ \_\_\_\_\_

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**CANCELLATION POLICY:** CANCELLATIONS AND REFUND REQUESTS MUST BE MADE IN WRITING BY FRIDAY, JUNE 21, 2013. FOR THE COMPLETE ANNUAL CONFERENCE CANCELLATION, POSTPONEMENT, AND SUBSTITUTION POLICY, PLEASE SEE THE NACM ANNUAL CONFERENCE WEBSITE AT [WWW.NACMNET.ORG/CURRENT.HTML](http://WWW.NACMNET.ORG/CURRENT.HTML)





# National Association for Court Management

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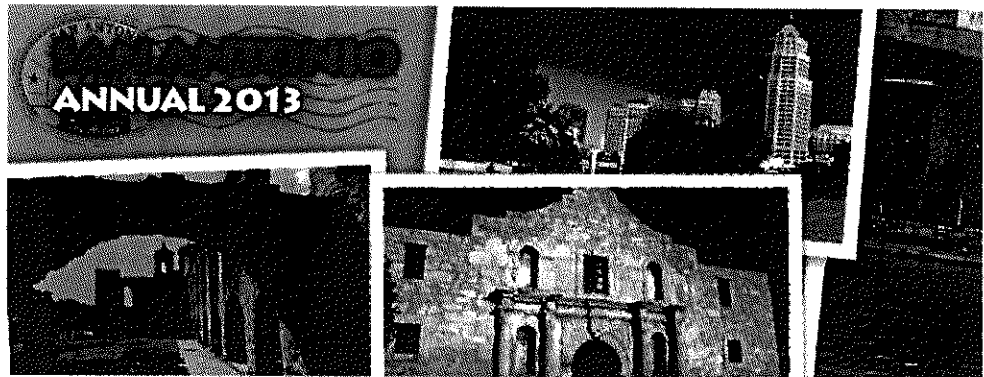
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## Things to Know

### Hotel

The conference hotel is the San Antonio Marriott Rivercenter, located at 101 Bowie Street in San Antonio, Texas. Reservations can be made online or by calling (210) 223-1000. A NACM room rate of \$184 per night, single/double occupancy is available through June 21.

The hotel is located on San Antonio's scenic Riverwalk and is within walking distance of restaurants, shopping, and attractions (including the Alamo). Hotel amenities include a Starbucks, Sazo's restaurant, health club, pool, and wireless Internet access throughout the hotel.

**San Antonio Marriott Rivercenter**  
 101 Bowie Street  
 San Antonio, TX 78205  
 (210) 223-1000

### Ground Transportation

The [San Antonio International Airport](#) is eight miles from our conference hotel, the San Antonio Marriott Rivercenter. The hotel does not offer shuttle service to and from the airport, but recommends Airport Express. Cost is \$18 one way, reservations are required. One-way taxi fare between the airport and the Marriott is approximately \$22.

For those who are driving or renting a car, the Marriott is about a 14-minute drive from the San Antonio International Airport.

#### Directions from the airport:

- Take 281 South to Commerce St Exit.
- Make a right at the light (Commerce) and continue down 1 block
- Hotel is on the righthand side, at the corner of Bowie and Commerce.

The Marriott offers self-parking for \$25/day; valet parking is \$33/day.

### Weather and Dress

Average temperatures in July are in the mid 90s during the day and 70s at night.

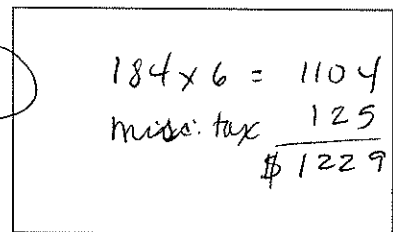
Dress for the conference is business casual. Meeting room temperatures may vary, so it is advisable to bring a sweater or jacket.

### While You're in San Antonio

NACM's annual Fun Run/Walk will be held on Tuesday morning, July 16. [Register now!](#) Get more information [here](#).

Check out the things San Antonio has to offer!

- [Alamo](#)
- [The River Walk \(Paseo Del Rio\)](#)
- [Sea World of Texas](#)
- [San Antonio Zoological Gardens and Aquarium](#)
- [Six Flags Fiesta Texas Theme Park](#)
- [El Mercado/Market Square](#)
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Madison San Antonio Dates Roundtrip  
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 American Airlines 0437 operated by AMERICAN EAGLE AIRLINES  
 American Airlines 2116  
 Show Flight Details **Baggage Fee Information** **SELECT**

San Antonio Madison Dates Seat Preview  
**SAT 5:50am** → **MSN 10:35am** **1 Stop** 4h 45m  
 American Airlines 1431 operated by AMERICAN EAGLE AIRLINES  
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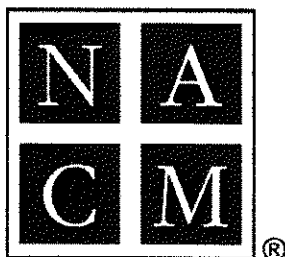
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**NATIONAL ASSOCIATION FOR COURT MANAGEMENT**

**Annual Conference  
July 14-18, 2013  
San Antonio Marriott Rivercenter  
San Antonio, TX**

**COURT MANAGEMENT 2.0**

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**AGENDA**

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**SUNDAY, JULY 14**

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<b>8:00 AM to 3:00 PM</b>	<b>State Association Leadership Seminar</b> By Invitation Only	Conference Room 18
<b>8:00 AM to 5:00 PM</b>	<b>Joint Technology Committee Meeting</b>	Conference Rooms 13/14
<b>8:00 AM to 5:00 PM</b>	<b>ICM Fellows Continuing Education</b>	Salon C
<b>1:00 to 7:00 PM</b>	<b>Registration &amp; Conference Information</b>	Registration 2
<b>3:00 to 3:30 PM</b>	<b>Host and Reporter Orientation</b>	Conference Room 8
<b>3:30 to 5:00 PM</b>	<b>Bonus Session: Big Data and the Cloud</b> <i>Presenters: Matthew D'Alessandro and Iveta Topalova</i>	Salon D
<b>4:30 to 5:00 PM</b>	<b>Early Career Professionals (ECP) Welcome Session</b>	Conference Room 17
<b>5:15 to 6:00 PM</b>	<b>First-time Attendees Reception</b>	Salon I
<b>6:00 to 7:30 PM</b>	<b>President's Reception</b> Pamela Q. Harris, NACM President	Salons C-E

## Session Descriptions for Sunday, July 14

### **Bonus Session: Big Data and the Cloud**

*The Cloud has become a focal point across the justice and public safety spectrum. It holds great potential in this era of tight fiscal constraints as well as challenges in terms of security, privacy and mission-critical capabilities. Big Data is another emerging area that is being viewed with the promise of expanding the information that justice practitioners can use to make better decisions. When viewed together the potential and challenges are increased and making sense out of them also becomes more difficult. If you have questions about The Cloud and Big Data then come to this session and hear a Courts practitioner and members of the IJIS Institute Emerging Technologies Committee explain in common terms what each is so you can be better prepared to make decisions on each.*

### **ECP Welcome Session**

*Are you an Early Career Professional (ECP)? Do you have ten or fewer years of experience in a court or as a judicial branch professional, or are you less than 40 years of age? If you answered "Yes!" then join us for this welcome session! We will discuss the conference, the organization, and networking opportunities!*



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**MONDAY, JULY 15**  
**"GENERATION ROBOT"**

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<b>7:30 AM to 5:00 PM</b>	<b>Registration &amp; Conference Information</b>	Registration 2
<b>By Appointment</b>	<b>Dr Is In</b>	Conference Room 16
<b>8:30 to 9:00 AM</b>	<b>Welcome and Opening with Presentation of Colors</b> Pamela Q. Harris, NACM President	Salons H/I <i>(recording session)</i>
	<b>NACM Award of Merit Presentation</b> NACM Membership Committee	
	<b>Conference Theme and Keynote Introduction</b> David W. Slayton, NACM President Elect	
<b>9:00 to 10:00 AM</b>	<b>Keynote Address: TBD Title</b> <i>Presenter: David Pogue</i>	Salons H/I <i>(recording session)</i>
<b>10:00 to 10:15 AM</b>	<b>Break</b>	



**MONDAY, JULY 15**  
**"GENERATION ROBOT"**

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**Concurrent Workshops:**  
**10:15 – 11:45 AM**

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	<p><b>*Doing More with Less: Using Remote Interpretation to Provide Language Access</b>  <i>Presenters: Tom Clarke and Konstantina Vagenas</i>          (Repeats at 1:45 PM)</p>	<p>Salon J  <i>(recording session)</i></p>
	<p><b>Addressing Human Trafficking in the State Courts</b>  <i>Presenters: John Martin, Marla Moore, David Slayton, and Steven Weller</i>          (Does not repeat)</p>	<p>Salon G  <i>(recording session)</i></p>
	<p><b>Embracing the Auto Clerk and Preserving Procedural Fairness</b>  <i>Presenters: Michele Curry and Michelle Norhausen</i>          (Repeats at 1:45 PM)</p>	<p>Salon M</p>
	<p><b>*Court Operations Decisions Support System Initiative at Orange County Superior Court</b>  <i>Presenters: Snorri Ogata and Paul Wieser</i>          (Repeats at 1:45 PM)</p>	<p>Salons K/L</p>
	<p><b>Balanced Performance Management</b>  <i>Presenters: Kate Fogarty and Susan Love</i>          (Repeats at 3:30 PM)</p>	<p>Conference Rooms 1/2</p>
<b>10:15 to 11:45 AM</b>	<p><b>MSU (First of four segments) Purpose and Responsibilities of Courts</b>  <i>Presenter: Yolanda Lewis</i></p>	<p>Conference Rooms 3/4</p>
<b>11:45 AM to 1:30 PM</b>	<p><b>Business Meeting Luncheon</b></p> <p><b>Justice Achievement Award Presentation</b>          NACM Membership Committee</p>	<p>Salons H/I</p>

\*NCCM Track (open to all attendees)

**MONDAY, JULY 15**  
**“GENERATION ROBOT”**

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**Concurrent Workshops:**  
**1:45 – 3:15 PM**

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	<b>*Doing More with Less: Using Remote Interpretation to Provide Language Access</b> <i>Presenters: Tom Clarke and Konstantina Vagenas</i> (Repeat of 10:15 AM)	Salon M
	<b>*It is NOT Reengineering!</b> <i>Presenters: Laura Klaversma and Phillip Knox</i> (Repeats at 3:30 PM)	Salons K/L
	<b>*Court Operations Decisions Support System Initiative at Orange County Superior Court</b> <i>Presenters: Snorri Ogata and Paul Wieser</i> (Repeat of 10:15 AM)	Salon J <i>(recording session)</i>
	<b>What Does the Intersection of Language, Culture, and Immigration Status Mean for Limited English Proficiency Assistance in the State Courts?</b> <i>Presenters: John Martin, Carmel Capati, Jose Guillen, and Steven Weller</i> (Does not repeat )	Conference Rooms 1/2
	<b>Embracing the Auto Clerk and Preserving Procedural Fairness</b> <i>Presenters: Michele Curry and Michelle Norhausen</i> (Repeat of 10:15 AM)	Salon G <i>(recording session)</i>
<b>1:45 to 3:15 PM</b>	<b>MSU (Second of four segments) Purpose and Responsibilities of Courts</b> <i>Presenter: Yolanda Lewis</i>	Conference Rooms 3/4
<b>3:15 to 3:30 PM</b>	<b>REFRESHMENT BREAK</b>	

\*NMC Track (open to all attendees)

**MONDAY, JULY 15**  
**“GENERATION ROBOT”**

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**Concurrent Workshops:**  
**3:30 – 5:00 PM**

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	<p><b>When Failure is Not an Option!</b>  <i>Presenter: Marlene Martineau (FACT)</i>          (Does not repeat)</p>	Conference Rooms 1/2
	<p><b>*It is NOT Reengineering!</b>  <i>Presenters: Laura Klaversma and Phillip Knox</i>          (Repeat of 1:45 PM)</p>	Salons K/L
	<p><b>Is Your Court Putting Millions of State Revenues at Risk?</b>  <i>Presenters: Selden Fritschner, Tara Kunkel, Dale Kasperek, and Kristen Shea</i>          (Does not repeat)</p>	Salon M
	<p><b>Managing Probate Courts: How the New National Probate Court Standards Can Help</b>  <i>Presenters: David English, Richard Van Duizend, and Mike Wood</i>          (Does not repeat)</p>	Salon G <i>(recording session)</i>
	<p><b>Balanced Performance Management</b>  <i>Presenters: Kate Fogarty and Susan Love</i>          (Repeat of 10:15 AM)</p>	Salon J <i>(recording session)</i>
<b>3:30 to 5:00 PM</b>	<p><b>MSU (Third of four segments) Purpose and Responsibilities of Courts</b>  <i>Presenter: Yolanda Lewis</i></p>	Conference Rooms 3/4
<b>7:30 to 10:00 PM</b>	<p><b>Enjoy the Evening in San Antonio Dinner on your own</b></p> <p><b>Networking Suite</b></p>	TBD

\*NCMC Track

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## **Session Descriptions for Monday, July 15**

### **Keynote Address**

*(session description)*

### **Doctor Is In**

*The National Center for State Courts' **Doctor Is In** program offers conference attendees a free consultation with one or more of NCSC's court services professionals to discuss and find a solution to whatever challenge your court is facing. These one-on-one meetings with an NCSC expert allow attendees to examine a specific challenge that is being faced by their court or organization. There is no charge and no further obligation. If you are interested in making an appointment, please contact Program Coordinator Kent Kelly at 303-308-4319 or [kkelly@ncsc.org](mailto:kkelly@ncsc.org)*

### **Doing More with Less: Using Remote Interpretation to Provide Language Access**

*Due to changing demographics and expectations by the Department of Justice, there is an increasing pressure on courts to increase their language access services for court users. More services are required during a time when there are less resources available, including funds and interpreters. How can courts do more with less? The solution is to expand the use of technology. Though telephone interpreting seems to be widely used, the use of remote interpreting is very often limited for a variety of reasons. Expanding the use of remote interpreting can maximize and expand the language access services courts provide. Using this technology can provide better quality of services, an increased number of languages and thereby increase language access services for court users. This program will present best practices, options and opportunities for the use of remote interpreting.*

### **Addressing Human Trafficking in the State Courts**

*The state courts addressing human trafficking session will help court managers recognize how human trafficking might manifest itself in various types of state court cases and what state courts can do about human trafficking.*

### **Embracing the Auto Clerk and Preserving Procedural Fairness**

*As automation increases in every area of court operations, are we looking at the advent of the Auto Clerk? If so, how do we balance the need for savings from these efficiencies with our need for procedural fairness? During this presentation, participants will be introduced to the various automation opportunities available to court operations, with an emphasis on civil operations, and how to maximize the benefits of automation, while minimizing the impacts upon procedural fairness.*

## **Court Operations Decisions Support System Initiative at Orange County Superior Court**

*Particularly applicable to larger courts and AOCs, this session explains why and how the Superior Court of Orange County is building a decision support system. We will examine the governance, process, initial implementation and longer term outlook of using caseload and other metrics to provide decision-making support each day.*

## **Balance Performance Management**

*To succeed in a justice system that is adapting quickly to technological and societal changes court employees need to enhance their skills, knowledge and abilities so they can continue to be effective and productive in their roles and assignments. To make this possible, court managers/supervisors need to have the tools to more effectively manage employee performance and raise the bar on performance.*

## **MSU: Purpose and Responsibilities of Courts**

*(session description)*

## **It is NOT Reengineering!**

*Many courts have made changes to programs, processes and staff utilization in the face of decreasing budgets. To avoid the overused term, "Reengineering," change efforts have been called Strategic Planning, Futures Planning, or Business Process Improvement. Whatever the title, the goals have been the same: to improve the organization, governance, processes, procedures and programs in light of the finite resources that courts receive now and will receive in the future.*

## **What Does the Intersection of Language, Culture, and Immigration Status Mean for Limited English Proficiency Assistance in the State Courts?**

*The session will help court managers understand the increasing challenges for providing adequate LEP assistance state courts face resulting from the complicated nexus of language, culture, and immigration status, and how their courts can better address these challenges.*

### **When Failure is Not an Option!**

*A running statistic in recent years is that 33% of all IT project fail. One of the major contributors of failure is miscommunication of project expectations and/or misunderstanding of project requirements. This class will provide tools that will help you overcome this miscommunication and make your project one of the 66% that succeeds!*

### **Is Your Court Putting Millions of State Revenues at Risk?**

*Failure to comply with 49 CFR 384 may result in the loss of 5 – 10 % of all Federal-aid highway funds to a state. Learn about unsafe behavior of commercial drivers and obstacles in removing them from the roadway. Be informed about the legal and administrative processes that can trigger a finding of non-compliance. Is your court contributing to the problem, risking state revenues, or are you part of the solution?*

### **Managing Probate Courts: How the New National Probate Court Standards Can Help**

*A revised set of National Probate Court Standards (NCPS) were approved by the National College of Probate Court Judges in November 2012 and endorsed by the Conference of Chief Justices in January 2013. This session will highlight the provisions related to managing probate courts and proceedings. It will also provide an overview of the purpose, scope, and intended use of the NCPS, how they were developed, and how they relate to other sets of recommendations, uniform acts, and national standards. Time will be reserved for comments and questions.*

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**TUESDAY, JULY 16**  
**“DEEP IN THE HEART”**

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<b>6:30 AM</b>	<b>FUN RUN/WALK</b> Vicky Carlson	Meet in hotel lobby
<b>8:00 AM to 4:30 PM</b>	<b>Registration &amp; Conference Information</b>	Registration 2
<b>By appointment</b>	<b>Dr. Is In</b>	Conference Room 16
<b>8:15 to 8:35 AM</b>	<b>Diamond Session #1</b>	Salons H/I
<b>8:35 to 8:55 AM</b>	<b>Diamond Session #2</b>	Salons H/I
<b>8:55 to 9:15 AM</b>	<b>Diamond Session #3</b>	Salons H/I
	<b>Keynote Introduction</b> David W. Slayton, NACM President Elect	Salons H/I <i>(recording session)</i>
<b>9:15 to 10:15 AM</b>	<b>Keynote Address:</b> <b>Brain Drain: Easing the Pain of Transferring Knowledge to the Next Generation of Court Workers</b> <i>Presenter: Roger A. Hall</i>	Salons H/I <i>(recording session)</i>
<b>10:15 to 10:30 AM</b>	<b>BREAK</b>	



**TUESDAY, JULY 16**  
**“DEEP IN THE HEART”**

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**Concurrent Workshops:**  
**10:30 AM – Noon**

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<b>Keynote Follow-up</b>	<b>Workshop</b> <i>Presenter: Roger A. Hall</i> (Repeats at 1:15 PM)	Salons K/L
	<b>Leadership 2.0: Energy Leadership, a Path to Court Management 2.0</b> <i>Presenter: Mark Schall</i> (Repeats at 1:15 PM)	Salon J <i>(recording session)</i>
	<b>Weighing the Evidence: How EBP is Reshaping Criminal Court</b> <i>Presenters: Carl Reynolds and Fred Osher</i> (Does not repeat)	Salon M
	<b>Expanding Differentiated Case Management: Triaging Services for Self-Represented Litigants</b> <i>Presenters: Tom Clarke and Richard Zorza</i> (Does not repeat)	Salon G <i>(recording session)</i>
	<b>Examining the Work of Maricopa Probate Court Using the High Performance Court Framework</b> <i>Presenters: Alicia Davis, Elizabeth Evans, and Matthew Kleiman</i> (Does not repeat)	Conference Rooms 1/2
<b>10:30 AM to Noon</b>	<b>MSU (Final segment)</b> <b>Purpose and Responsibilities of Courts</b> <i>Presenter: Yolanda Lewis</i>	Conference Rooms 3/4
<b>Noon to 1:15 PM</b>	<b>Lunch on Your Own</b>	

**TUESDAY, JULY 16**  
**“DEEP IN THE HEART”**

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**Concurrent Workshops:**  
**1:15– 2:45 PM**

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<b>Keynote Follow-up</b>	<p><b>Workshop</b>  <i>Presenter: Roger Hall</i>            (Repeat of 10:30 AM)</p>	Conference Rooms 1/2
	<p><b>Leadership 2.0: Energy Leadership, a Path to Court Management 2.0</b>  <i>Presenter: Mark Schall</i>            (Repeat of 10:30 AM)</p>	Salons K/L
	<p><b>Impact of Healthcare Reform on the Criminal Justice System, Specialty Courts and Community Treatment Resources</b>  <i>Presenters: Peter Coolsen and Tara Kunkel</i>            (Does not repeat)</p>	Salon M
	<p><b>Building Staff Capacity to Assist Self-Represented Litigants and Manage a Self-Represented Caseload</b>  <i>Presenters: Rose Hough and Richard Zorza</i>            (Does not repeat)</p>	Salon G <i>(recording session)</i>
	<p><b>Safeguarding the Assets of Vulnerable Persons Under Court Jurisdiction</b>  <i>Presenters: Michael Moriarity, Cate Boyko, and Sherilyn Hubert</i>            (Does not repeat)</p>	Salon J <i>(recording session)</i>
<b>1:15 to 2:45 PM</b>	<p><b>MSU (First of five segments)</b>  <b>Human Resource Management</b>  <i>Presenter: Steve Cohen</i></p>	Conference Rooms 3/4
<b>2:45 to 3:00 PM</b>	<b>REFRESHMENT BREAK</b>	
<b>3:00 to 4:30 PM</b>	<p><b>Forum on the Advancement of Court Technology (FACT)</b></p>	Salon J <i>(recording session)</i>

**TUESDAY, JULY 16**  
**"DEEP IN THE HEART"**

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**Concurrent Workshops:**  
**3:00 – 4:30 PM**

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	<b>Shared Interest Group #1</b> <b>General Jurisdiction Courts</b>	Salons K/L
	<b>Shared Interest Group #2</b> <b>Limited Jurisdiction Courts</b>	Salon M
	<b>Shared Interest Group #3</b> <b>Family/Juvenile Courts</b>	Salon G
	<b>Shared Interest Group #4</b> <b>Federal Courts</b>	Conference Rooms 1/2
<b>3:00 to 4:30 PM</b>	<b>MSU (Second of five segments)</b> <b>Human Resource Management</b> <i>Presenter: Steve Cohen</i>	Conference Rooms 3/4
<b>6:30 to 10:30 PM</b>	<b>NACM Social Event</b> Dinner Provided Meet in hotel lobby at 5:45 pm. Transportation provided.	Knibbe Ranch

## Session Descriptions for Tuesday, July 16

### **Keynote Address: Brain Drain: Easing the Pain of Transferring Knowledge to the Next Generation of Court Workers**

*In the plenary session, Dr. Roger Hall will outline the problem of lost knowledge as a generation of workers leaves the workforce. How does a successful organization transfer that wealth of information without getting stuck in the bad habits of “the good old days”? How does the next generation of workers gather the best practices of history, build on those, and find new best practices? Using examples from history, participants will learn specific tactics to keep the best and bring on the new.*

### **Keynote Follow-up Workshop**

*In the follow up workshop, participants will learn the first single biggest mistake organizations make: hiring bad workers. Participants will learn which qualities and which on-boarding practices will predict success and ensure a quality workforce in the future. Very often what you think matters for success, doesn't matter at all.*

### **Doctor Is In**

*The National Center for State Courts' **Doctor Is In** program offers conference attendees a free consultation with one or more of NCSC's court services professionals to discuss and find a solution to whatever challenge your court is facing. These one-on-one meetings with an NCSC expert allow attendees to examine a specific challenge that is being faced by their court or organization. There is no charge and no further obligation. If you are interested in making an appointment, please contact Program Coordinator Kent Kelly at 303-308-4319 or [kkelly@ncsc.org](mailto:kkelly@ncsc.org)*

### **Leadership 2.0: Energy Leadership, a Path to Court Management 2.0**

*During this critical stage of court management evolution, leaders must lead effectively through that change. Are you a leader who focuses on preventing failures of the past, on what's missing, on what's not working? Or do you lead from a place of passion, vision, and inspiration? Energy Leadership can help you be an inspirational leader.*

### **Weighing the Evidence: How EBP is Reshaping Criminal Court**

*Seventeen percent of individuals entering jails have serious mental illnesses; half have substance use disorders. Fred Osher and Carl Reynolds (Council of State Governments Justice Center) present research on the impact of mental illness, substance abuse, and criminogenic needs and work with participants to develop strategies for their court systems.*

## **Expanding Differentiated Case Management: Triaging Services for Self-Represented Litigants**

*This session considers the expansion of traditional differentiated case management to focus on issues raised by self-represented litigants. It will discuss ongoing work by the National Center for State Courts and the Self-Represented Litigation Network to develop triaging models and emerging best practices for managing cases involving self-represented litigants.*

## **Examining the Work of Maricopa Probate Court Using the High Performance Court Framework**

*The discussion will focus on using the High Performance Framework (HPCF) Quality Cycle to evaluate recently implemented initiatives in the Maricopa Probate Court. The presenters will describe each of the new tools and practices, and how they have worked in the Maricopa Probate Court.*

## **MSU: Human Resource Management**

*(session description)*

## **Impact of Healthcare Reform on the Criminal Justice System, Specialty Courts and Community Treatment Resources**

*Major expansion of access to mental health and substance abuse treatment through county/state initiatives, 1115 Medicaid waivers and the 2010 Patient Protection and Affordable Care Act can be leveraged to dramatically reduce future arrests and recidivism. Learn how collaborative planning can be undertaken, as it is in Illinois, and how specialty courts can play a key role in the process.*

## **Building Staff Capacity to Assist Self-Represented Litigants and Manage a Self-Represented Caseload**

*This session updates learning and best practices on training and preparing staff to assist self-represented litigants, and to manage the demands of a self-represented caseload.*

## **Safeguarding the Assets of Vulnerable Persons Under Court Jurisdiction**

*It usually begins with a headline: "Court Appointed Conservator Steals Thousands from Protected Person." It is then followed by more critical inquiries: "How Did the Court Allow This to Happen?" Drawing on the Minnesota experience, this workshop will detail how to improve a court's oversight in this area and provide best practices.*

## **Forum on the Advancement of Court Technology (FACT)**

*FACT, the Forum on the Advancement of Court Technology, conducts its Steering Committee meeting at which governance and strategic issues are considered. Members and interested parties are welcome to attend.*

## **Shared Interest Group #1**

*Attendees will have the opportunity to exchange ideas with their colleagues in general jurisdiction courts regarding issues related to pro se litigants, high-profile jury trials, juror needs, problem-solving courts, and additional related topics.*

## **Shared Interest Group #2**

*Attendees will share successes, ideas, problems, and challenges during an open conversation with limited jurisdiction court administrators and administrative staff regarding issues specific to the management of limited jurisdiction courts.*

## **Shared Interest Group #3**

*The most recent addition to the shared interest groups, this group will provide an open forum for attendees to share ideas, challenges, and successes relating to the management, therapeutic approaches, programming, and other specific issues within family/juvenile jurisdiction courts.*

## **Shared Interest Group #4**

*Attendees will engage in a wide-ranging discussion about current issues, problems, successes, projects, and innovations in the U.S. federal courts. This forum will also touch on career opportunities and networking for those interested in federal court employment. Come join us!*

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## WEDNESDAY, JULY 17

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<b>8:00 AM to 5:00 PM</b>	<b>Registration &amp; Conference Information</b>	Registration 2
<b>8:30 to 10:00 AM</b>	<b>MSU (Third of five segments) Human Resource Management</b> <i>Presenter: Steve Cohen</i>	Conference Rooms 3/4
<b>By appointment</b>	<b>Dr. Is In</b>	Conference Room 16
<b>NACM Committee Meetings</b>		
<i>All conference attendees are invited and welcome to attend any NACM committee meeting. A Committee Preference Form that includes the activities of each committee is included in the conference materials. If you have questions about the committees, please feel free to contact any NACM Board member.</i>		
<b>8:30 to 9:30 AM</b>	<b>Planning Committee</b>	Salon J
	<b>Website Committee Meeting</b>	Salon M
<b>9:30 to 10:30 AM</b>	<b>Conference Development Committee &amp; Exhibitor Subcommittee</b>	Salons K/L
	<b>Ethics Committee</b>	Salon G
<b>10:30 to 11:30 AM</b>	<b>Publications Committee</b>	Salon J
	<b>Membership Committee &amp; State Association Subcommittee</b>	Salon M
<b>10:00 AM to 5:00 PM</b>	<b>EXHIBIT SHOW</b>	Salons A-F
<b>10:30 AM to NOON</b>	<b>MSU (Fourth of five segments) Human Resource Management</b> <i>Presenter: Steve Cohen</i>	Conference Rooms 3/4
<b>11:00 AM to 1:00 PM</b>	<b>COURT 2 COURT</b>	Salons A-F
<b>NOON</b>	<b>BOX LUNCH</b>	Salons A-F
<b>1:00 to 2:00 PM</b>	<b>Pin Exchange</b>	Salons A-F
<b>1:00 to 4:30 PM</b>	<b>Workshop (in discussion)</b>	
<b>2:00 to 3:00 PM</b>	<b>MSU (Final segment) Human Resource Management</b> <i>Presenter: Steve Cohen</i>	Conference Rooms 3/4
<b>4:00 to 5:00 PM</b>	<b>PRIZE DRAWING (must be present to win)</b>	Salons A-F
	<b>Enjoy the Evening in San Antonio</b> <b>Dinner on your own</b>	
<b>Special Receptions</b>		
<b>5:30 to 7:00 PM</b>	<b>National Center for State Courts ICM Fellows</b> <i>Invitation Only</i>	Conference Rooms 17/18
<b>5:30 to 7:00 PM</b>	<b>University of Denver</b> <i>Invitation Only</i>	TBD
<b>7:30 to 10:00 PM</b>	<b>Networking Suite</b>	TBD

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**THURSDAY, JULY 18**  
**“CORE COMPETENCIES”**

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<b>8:00 AM to 2:00 PM</b>	<b>Registration &amp; Conference Information</b>	Registration 2
<b>By appointment</b>	<b>Dr. Is In</b>	Conference Room 16
<b>8:30 to 9:00 AM</b>	<b>Announcements and Keynote Introduction</b> David W. Slayton, NACM President Elect	Salons H/I <i>(recording session)</i>
	<b>ICM Scholarship Award</b>	
	<b>MSU Graduate Announcement</b>	
<b>9:00 to 10:15 AM</b>	<b>Keynote Address:</b> <b>The Twenty Five Hour Day</b> <i>Presenter: Randy Anderson</i>	Salons H/I <i>(recording session)</i>
<b>10:15 to 10:30 AM</b>	<b>BREAK</b>	

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**Concurrent Workshops:**  
**10:30 – 11:45 AM**

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	<b>Encouraging the Heart of Court Professionals</b> <i>Presenters: Jude Del Preore and Nina Thomas (Does not repeat)</i>	Salon M
	<b>The NACM Core Competency Revision Project</b> <i>Presenters: Caroline Cooper and Elaine Nugent (Does not repeat)</i>	Salons K/L
	<b>Building Your Leadership Credentials for the Future: Moving You and the Profession Forward</b> <i>Presenters: Maureen Conner and Anne Wallace (Does not repeat)</i>	Salon J <i>(recording session)</i>
	<b>Mindful Decision Making</b> <i>Presenter: Kevin Burke, Pam Casey, and Judge Steve Leben (Does not repeat)</i>	Salon G <i>(recording session)</i>
	<b>The Big Bang: A Theory on Balancing the Current with the Future</b> <i>Presenters: Janet Cornell and Mark Dalton (Does not repeat)</i>	Conference Rooms 1/2
<b>11:45 AM to 1:15 PM</b>	<b>NACM Business Meeting Luncheon and Induction of New Officers</b>	Salons H/I
<b>1:15 to 1:45 PM</b>	<b>Closing Plenary</b>	



## Session Descriptions for Thursday, July 18

### Keynote Address: The Twenty Five Hour Day

Learn how to save an hour every day by using your time more effectively. From personal productivity to caseflow management, the skill and discipline of how you use your time and how effective you are at getting others to work within the system you create is paramount. This presentation will deliver functional, useable tools you can easily incorporate in your daily plan to help you accomplish more while eliminating inefficiencies. As the court system and the workplace in general continue to ask fewer people to produce greater results, these strategies will be at the core of successful court management professionals' development going forward.

### Doctor Is In

*The National Center for State Courts' **Doctor Is In** program offers conference attendees a free consultation with one or more of NCSC's court services professionals to discuss and find a solution to whatever challenge your court is facing. These one-on-one meetings with an NCSC expert allow attendees to examine a specific challenge that is being faced by their court or organization. There is no charge and no further obligation. If you are interested in making an appointment, please contact Program Coordinator Kent Kelly at 303-308-4319 or [kkelly@ncsc.org](mailto:kkelly@ncsc.org)*

### Encouraging the Heart of Court Professionals

*Successful leaders connect the basic human need to be appreciated to the foundation of who we are and why we exist as an organization. Participants will discuss strategies to ground our actions and decisions firmly within the purposes and responsibilities of courts and use them to build a sustaining commitment to our courts by encouraging the heart of those we serve and those we lead.*

### The NACM Core Competency Revision Project

*(session description)*

## **Building Your Leadership Credentials for the Future: Moving You and the Profession Forward**

*This session will focus on the professional credentials required for judicial administrators who aspire to the top positions in courts. It will explore the research findings from two separate studies conducted by Dr. Anne Wallace, Edith Cowan University, Australia and Dr. Maureen Conner, Michigan State University, United States. Each attendee will be challenged to determine their career goals and reflect on their pathway forward in light of the research, which explored educational and experience attainment, as well as identifying highly valued attributes, traits, characteristics, and abilities of court leaders.*

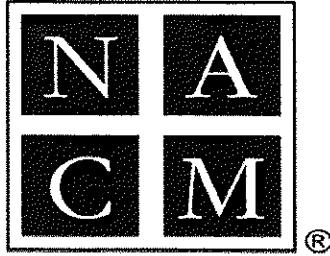
## **Mindful Decision Making**

*This session will discuss the science behind how we process information and come to decisions and highlight some of the factors (e.g., decision fatigue, multitasking) that affect the decision making process—often without our conscious awareness. The session will consider the implications of the science for enhancing the decision making process.*

## **The Big Bang: A Theory on Balancing the Current with the Future**

*This session is an interactive discussion of court administrator leadership duties in time of rapid change and a future that is difficult to envision.*





**NACM NETWORKING SUITE**  
(Room TBD)

Monday, July 15            7:30 pm – 10:00 pm  
Wednesday, July 17       7:30 pm – 10:00 pm

**NACM SOCIAL**  
(Knibbe Ranch)

Tuesday, July 16           6:30 pm – 10:30 pm

**CONFERENCE REGISTRATION/INFORMATION**  
(Registration 2)

Sunday, July 14            1:00 pm – 7:00 pm  
Monday, July 15            7:30 am – 5:00 pm  
Tuesday, July 16            8:00 am – 3:30 pm  
Wednesday, July 17        8:00 am – 5:00 pm  
Thursday, July 18          8:00 am – 2:00 pm

**National Association for Court Management**  
300 Newport Avenue  
Williamsburg, VA 23185

[www.nacmnet.org](http://www.nacmnet.org)

Mobile Website : [nacmconference.org](http://nacmconference.org)

Follow NACM on Facebook, LinkedIn & Twitter

**ASSOCIATION SERVICES**  
(800) 616-6165

**CONFERENCE SERVICES**  
(888) 609-4023

# Telecom Fitness, Inc.

## Telecom Fitness Review Agreement

**Terms:** This Agreement is by and between \_\_\_\_\_ (hereinafter referred to as "Client") and Telecom Fitness, Inc. (hereinafter referred to as "Telecom Fitness").

Telecom Fitness will perform a Telecom Fitness Review (hereinafter referred to as "TFR"), which is an analysis of the client's voice & data communications costs for the purpose of finding and obtaining savings and/or credits & refunds on behalf of Client. Telecom Fitness will only obtain savings with the approval of Client. Telecom Fitness will oversee the process of obtaining any and all approved savings and/or credits on behalf of Client, but will not sign or approve any contract or agreement, or knowingly create any obligation or commitment for Client.

The TFR may be divided into separate sections or sub-sections, each called a "Phase". Each Phase will have its own individual TFR Analysis Report that will show the total of all credits and/or refunds obtained in that Phase, or the amount of the "First Year Savings" for that Phase, plus the applicable fees owed to Telecom Fitness for that Phase. First Year Savings for any Phase will be determined by subtracting the annualized total of the newly implemented costs from the annualized total of the previously existing costs. In the event that a particular Phase requires a purchase of equipment and/or other services to obtain savings, and if the Client chooses to make such a purchase, then one-fifth of only the required purchase cost will be factored into the TFR Analysis Report for that Phase and thereby lower the First Year Savings accordingly. If after five (5) business days of presentation of a TFR Analysis Report, the Client does not object to the results on that TFR Analysis Report, an invoice for the appropriate fees for that Phase will be sent to the Client. Client hereby agrees to abide by the payment terms of Net Due Upon Receipt and will immediately pay the total amount of each invoice to Telecom Fitness upon receipt.

As compensation for the services performed, Client agrees to pay Telecom Fitness a fee equal to 50% of the First Year Savings amount, plus 50% of any refunds or credits received for any overcharges, errors, incorrect fees, rates, etc. **NO RISK GUARANTEE: If no savings are achieved, or if no refunds or credits are obtained, then Telecom Fitness will not invoice Client for any services related to this Telecom Fitness Review.**

Client may decline the First Year Savings in any Phase (hereinafter called the "Rejected Phase") and thereby not pay the applicable fees for the Rejected Phase, provided that the solutions, products, actions, or changes documented in the TFR Analysis Report for the Rejected Phase, whether exact or similar in kind, are not implemented within one year from the date of the TFR Analysis Report of that Rejected Phase. Furthermore, Client agrees to pay all applicable fees for any Rejected Phase if any solutions, actions, or changes similar to those provided in the TFR Analysis Report for the Rejected Phase are made within one year of the date of the TFR Analysis Report for the Rejected Phase.

Client agrees to hold Telecom Fitness, its officers, its employees, and its contractors harmless against all claims, liabilities and costs, including attorney fees, or defending any third party claim or suit with respect to the services specified herein. **In no event will Telecom Fitness, Inc. be liable for any direct, indirect, special, incidental, or consequential damages arising out of the use of or the inability to use the services or solutions recommended, implemented, provided, or provisioned by Telecom Fitness.** If advised of the possibility of any such damages or negative impact, Telecom Fitness, Inc. will make reasonable efforts to disclose this information so that Client may use this information when making decisions regarding any recommendations or proposed changes. In any event, the limitation of the liability of Telecom Fitness, Inc. shall not exceed the total amount paid to Telecom Fitness, Inc. by Client. This agreement and the services provided by Telecom Fitness, Inc. are governed under the laws of the State of Wisconsin. Any actions brought against Telecom Fitness, Inc. or which are related to this Agreement must be done so in the Court System of Ozaukee County, located in Port Washington, Wisconsin.

Authorized representatives of both parties must sign this document below before this Agreement will take effect.

Accepted by \_\_\_\_\_ :  
(printed legal name of the business entity)

Accepted by Telecom Fitness, Inc. :

Signed: \_\_\_\_\_

Signed: \_\_\_\_\_

Name: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_



# Telecom Fitness, Inc.

## Telecom Fitness Review Proposal

We propose to conduct a completely Risk-Free Telecom Fitness Review (TFR) that will document, audit, and analyze all of your voice and data communications lines, circuits, and carrier services. This will include all of the current costs, contracts, agreements, rates, and programs that are currently in place. The goal of this engagement will be to save you REAL MONEY right now, and to ensure that you will continue to save this money each and every month going forward. Telecom Fitness will also help your staff gain a better understanding of your voice and data communications environment and the associated costs.

There are no upfront costs or fees and you won't pay us anything until you agree with the savings that we have uncovered for you. Telecom Fitness will provide all of the necessary services for this effort on a Contingency Fee basis. If we find any savings, then we split the first year's savings. If we obtain any credits or refunds for you, we split those 50/50 as well. If we fail to find any savings, credits, or refunds then you pay us nothing! We will then absorb all of our own costs and move on to the next opportunity. The specific terms and conditions are detailed in the attached Telecom Fitness Review Agreement.

### **Specifically, Telecom Fitness will provide the following services at no risk to you:**

- Review your current local and long distance voice calling services and the related usage
- Document any unnecessary or unused products or services that should be removed
- Review your data communications agreements (i.e., Frame, Internet, T-1, etc.)
- Identify savings opportunities with both your current carrier and by switching to other carriers
- Negotiate better rates, discounts, terms, contract language, and savings plans on your behalf
- Document current and historical incorrect charges, billing errors, or other errors on your bills
- Work to recover any credits and refunds of money due to you for past mistakes or errors
- Present a detailed report with recommendations for the most beneficial changes for your business
- Facilitate and oversee the implementation of our recommendations once we have your approval
- Conduct this engagement with minimal impact to your organization and employees

### **You will need to provide Telecom Fitness with the following:**

- A copy of all current voice and data communications contracts and/or agreements
- Three months of bills or invoices from each vendor that represent your average usage
- A signed Letter of Authorization (LOA) on company letterhead authorizing Telecom Fitness to act as an agent for your communications services.

We look forward to working with you to reduce your communications costs and improve your bottom line.

Sincerely,



Brian K. Erlichman  
President  
Direct Line: 262-240-9605



# Local Government Telecom Fitness Review™

*Do you need to find more cost reductions to balance your budget?*



## Telecom Cost & Service Analysis

**100% RISK-FREE and NO UPFRONT PAYMENTS**

PLUS

**OUR SERVICES ARE FREE IF WE DON'T FIND ANY SAVINGS OR CREDITS**

There's wasted money in almost every phone bill, but it's not easy to find. The overcharges, incorrect rates, and unused/unnecessary services have been hiding in those bills for years and needlessly wasting taxpayer dollars that could be better used elsewhere. Telecom Fitness will find these excess costs, deliver savings, and maybe even get a refund. Here's what we'll do for you:

- ☎ Work with the telephone company to fix incorrect rates & errors, and obtain refunds
- ☎ Make sure you're getting the best rates available and the largest possible discounts
- ☎ Find & eliminate unnecessary lines or services to reduce your monthly costs
- ☎ Show you cost-effective enhancements that will deliver even more savings

**Join the other local governments that selected Telecom Fitness and found real savings.**

**And remember, if we don't find any savings or any refunds, you don't pay us a thing!**

*"We appreciate everything that Telecom Fitness has done to help Ozaukee County. They have given us back control over our telecommunications spending, saved the taxpayers thousands of dollars per year, and recovered refunds that we never knew we had coming. We are thrilled with the results that Telecom Fitness has delivered for Ozaukee County. They have been an excellent business partner and we highly recommend their services. **Telecom Fitness is the BEST thing that Ozaukee County has found this year!**"*

*Andy Lamb, Finance Director for Ozaukee County*

**Call us today @ 262-240-0040 or e-mail us at [sales@telecomfit.com](mailto:sales@telecomfit.com)**

## Telecom Fitness, Inc.



## Brian Lamers

---

**From:** Tammy Worzalla  
**Sent:** Tuesday, April 09, 2013 8:30 AM  
**To:** Brian Lamers  
**Subject:** FW: Financial Reports

Was the \$400.99 in this account carried over to 2013? If not, Barb will need to go to Finance to request this money from the Contingency account since we have already closed 2012.

---

**From:** Barb Frank  
**Sent:** Tuesday, April 09, 2013 7:55 AM  
**To:** Tammy Worzalla  
**Subject:** RE: Financial Reports

1213 ICC treasurer. This is the account that John Molinaro is treasurer for. We collect fees from a couple of counties and then buy donuts for the monthly meeting. The unused balance needs to be carried forward, since it really does not belong to Jefferson County.

I mentioned this to Brian yesterday.

Thanks Barb

---

**From:** Tammy Worzalla  
**Sent:** Friday, March 22, 2013 12:17 PM  
**To:** Barb Frank  
**Subject:** Financial Reports

<< File: County Clerk Financials.xls >> Final 2012 Reports



## **HWY. 26 – Signage for Fair Park**

Below is the information on DOT Hwy. 26 & 18 Signage:

### **The signs on Hwy. 26**

2 - Signs  
7' (h) x 17' (w)  
Type 1 sign  
Type SH Reflective Sheeting  
Aluminum frame  
Background Color: Green  
Copy Color: White  
High Strength Structural Steel Supports  
2 - Concrete Bases  
Installed by DOT contracted company  
All work must be done by DOT or DOT contracted Installer

### **The signs on Hwy. 18**

2 - Signs  
2' (h) x 9' (w)  
Type H Reflective Sheeting  
Background Color: Green  
Copy Color: White  
Directional Signage  
Installed by Jefferson County Highway Dept. (not included in price)  
Cost: \$ 19,500.

### **November 9, 2012 – email to Gary:**

I talked with the DOT again today and they said the signs have to be that size per their regulations. We can only use the "green" signs as they are directional signs and the brown signs would not be applicable.

The "blue" signs might be an option, but can only be added when there are 3-4 other businesses willing to be placed on the sign. We can only advertise camping on the blue signs. Also, the signs cost \$300.00 per month with a yearly cost of \$3,600 per sign. This means that after only 2.7 years these signs would cost the same as installing the permanent "green" signs that should last 10-15 years or longer.

I talked with Bill Kerns and he didn't feel the Highway Department had the necessary equipment to install these signs. Currently, DOT regulations won't allow County Highway Departments to install these type of signs. This legislation may change, but won't be available for another 1-2 years at best and then would we have the equipment to do it ourselves?

Therefore, I feel the best scenario is to go ahead and have the DOT "green" signs installed on Hwy. 26. We'll have to take the money out of our advertising or capital budgets. What do you think?



**November 12, 2013 – email from Gary:**

Thanks Dave. I would suggest waiting until the spring to have this done, since there is no money this year. In the spring you could request a Contingency transfer from the Finance Committee.

**October 25, 2013 – email from Iver Peterson with DOT:**

I am waiting on sign design details for the large Type 1 sign on the mainline of STH 26 and details for the smaller plywood signs that will be installed on the off ramps to direct motorist to Jefferson County Fair Park. I'll complete the estimate and forward to you as soon as I have details. We already staked the location on STH 26 mainline for the Type 1 signs.

**April 16, 2013 – email to Iver Peterson with DOT:**

I gave you an estimate using the lower cost for signs installed with a 90 day timeframe. The contractor is good to work with and I expect they would be able to install the signs in June. I can work with them on getting the signs up before their workload increases later in the summer. The sooner the better for them to order the signs.

September 5, 2012

Dear DERSE -Wisconsin Highway Business Signs,

The Jefferson County Fair Park provides camping and entertainment for over 250,000 people annually. We offer over 200 camping sites with electricity/ water and another 30 acres without hookups. Visitors from all over the country stop to camp at our site. We market to large family & school reunions, RV rallies & conventions, music festivals, etc. Also, we have visitors associated with the different events on our grounds that camp at our facility.

Our Concerts bring visitors from Illinois, Iowa, Minnesota, Northern Wisconsin, and Michigan. Several of our major events, Sheep & Wool Festival, Spring and Fall Car Shows bring visitors from around the world.

We also have a lot of visitors from the Madison and Milwaukee areas. A lot of our visitors are traveling from the North and heading across the I-94 corridor to hwy. 26 intersections. Therefore, we would like to have a Specific Information Sign (SIS) "Attractions" sign located on I-94 to help direct them to our year-round facility.

Rod Markin from Markin Consulting provided an Economic Impact Study in 2006 of our facility. The study estimated our impact on the community to be around 4.2 million dollars annually. Since that time, we have added new buildings and replaced some of our aging infrastructure to provide an even greater demand for our facility. We are one of the major tourist attractions in Jefferson County and provide much needed revenue for our local businesses.

Sincerely,

David Diestler, Director  
Jefferson County Fair Park  
503 N. Jackson Ave.  
Jefferson, WI 53549  
920-674-7148 - wk  
920-674-7480 - fax  
[davidd@jeffersoncountywi.gov](mailto:davidd@jeffersoncountywi.gov)  
[www.jeffersoncountyfairpark.com](http://www.jeffersoncountyfairpark.com)





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
<b>Total amount available</b>		<b>367,026.00</b>	<b>250,000.00</b>	<b>265,000.00</b>		
<b>Net</b>		<b>367,026.00</b>	<b>250,000.00</b>	<b>265,000.00</b>		

# Jefferson County, Wisconsin



## Preliminary Comprehensive Annual Financial Report (Unaudited) December 31, 2012

**NOTE:** There will be adjustments from this report to the Audited Comprehensive Annual Financial Report. The main entry will reduce revenues by \$306,206 in BU 33 CDBG grant revenue. A receivable was set up with the intent that the payment would be received by 4/30/2013, but did not receive it, which is the cutoff date for recognizing revenue so we are unable to recognize that amount in 2012 which will reduce the \$1.9 million for 2014 budget to \$1.6 million.

## JEFFERSON COUNTY, WISCONSIN



Finance Department

Brian L Lamers, CPA, Finance Director

320 S Main Street, Room 109

Jefferson, WI 53549

920-674-7142

[brianl@jeffersoncountywi.gov](mailto:brianl@jeffersoncountywi.gov)

July 9, 2013

To the County Board of Supervisors and the Citizens of Jefferson County:

We are pleased to present the Comprehensive Annual Financial Report (CAFR) of the County of Jefferson for the calendar year ended December 31, 2012. To satisfy requirements of state law, this report has been prepared by the County's Finance Department in conformity with accounting principles generally accepted in the United States of America (GAAP) as set forth by the Governmental Accounting Standards Board (GASB).

Jefferson County's financial management is responsible for the completeness and fairness of the information, including disclosures, presented in this report. We believe the information presented is complete and reliable in all material respects, and that it fairly presents the County's financial position and results of operations. To provide a reasonable basis for making these representations, management of the County has established a comprehensive framework of internal control. Because the cost of internal controls should not exceed the anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free from material misstatement.

A firm of licensed certified public accountants, CliftonLarsonAllen LLP, has performed an Independent audit of, and issued an unqualified opinion on, the County's financial statements. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor's report is presented as the first component of the financial section of this report.

The County is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act Amendments of 1996 and U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. The auditors' report related specifically to the Single Audit is not included in this document, but is issued under separate cover.

GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. Jefferson County's MD&A can be found immediately following the report of the independent auditors.

## **Profile of the Government**

Policy-making and legislative authority are vested in a 30-member Board of Supervisors. Each Supervisor serves a two-year term and is elected in April of the even numbered calendar years. The Board of Supervisors appoints the County Administrator. The financial reporting entity includes all the funds of Jefferson County. The government provides a full range of services to meet the needs of its citizens. These services include:

- General and financial administration, including tax collections
- Judiciary services and legal counsel
- Property records
- County planning and zoning
- Public safety, including Sheriff, emergency government, and correctional facilities
- Health and Human services
- Public works, including transportation and facilities maintenance
- Veterans assistance
- Coroner
- Election administration
- Cultural and recreational activities, including parks
- University of Wisconsin extension services
- Conservation of natural resources

The County is required to adopt a budget in conformance with Chapter 65.90 of the Wisconsin State Statutes. Adoption of the budget for the ensuing year takes place at the November County Board meeting. The County Board holds required public hearings on the proposed budget prior to adoption. The budget must list all existing indebtedness of the County and include anticipated revenues from all sources during the ensuing year, and must list all proposed appropriations for each department, activity and reserve account during the ensuing year. The budget must show actual revenues and expenditures for the prior year and not less than the first six months of the current year and estimated revenues and expenditures for the balance of the current year. Budget-to-actual comparisons are provided in the other supplementary information section of this report for each fund for which an appropriated annual budget has been adopted.

## **Local Economy**

Jefferson County, established in 1836, serves a population of approximately 83,857. It is located in south-central Wisconsin, approximately mid-way between Madison and Milwaukee, which are the two largest population centers in the state. The County is bisected by I-94 which runs east/west. The Highway Department maintains about 417 miles of interstate, state, and county roads. The County encompasses about 583 square miles and consists of 16 towns, 5 villages, and 5 cities. The cities/villages of Cambridge (Dane), Lac LaBelle (Waukesha), Watertown (Dodge), and Whitewater (Walworth) are geographically split with other counties.

## **Relevant Financial Policies**

**Fund Balance:** The County places an emphasis on policies that maintain appropriate fund balance/net asset reserves to assist with making current and long-term budgetary projections and decisions. The current policy requires a minimum of two months of budgeted expenditures to be retained for working capital, with a goal of three months to be retained. At December 31, 2012, the County has retained the three month goal and has an additional \$1.9 million available. A decision on the usage(s) of the \$1.9 million will occur during the preparation of the 2014 tax levy, which will be adopted in November 2013.



## **Long-term Financial Planning**

As part of long range planning, the County employs a five-year capital expenditure plan. The plan identifies capital expenditures and the methods to finance them. Capital request need to provide sound justification based on established need. Justification should also include alternatives considered and future projected impact on operating budgets.

Future plans include the construction of new Highway facilities with the main funding source coming from bonding and continued investment in infrastructure including highway improvements and other capital expenditures which will be funded through property tax levy.

## **Awards and Acknowledgements**

The Government Finance Officers Association (GFOA) has an annual award program for a Certificate of Achievement for Excellence in Financial Reporting. In order to be awarded a Certificate of Achievement, the County must publish an easily readable and efficiently organized Comprehensive Annual Financial Report (CAFR). This report must satisfy both accounting principles generally accepted in the United States of America and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR will meet the program's requirements and we are submitting it to the GFOA to determine its eligibility.

The preparation of this report would not have been possible without the dedicated services of the entire staff of the Finance Department as well as financial staff throughout the County. We would like to express our appreciation to all members of the department who assisted and contributed to the preparation of this report. Credit must also be given to the Finance Committee and County Board of Supervisors for their support in attempting to maintain the highest standards of professionalism in the management of Jefferson County.

Respectfully submitted,

Brian L. Lamers, CPA  
Finance Director  
Jefferson County

**Jefferson County, Wisconsin  
List of Principal Officials  
(as of the date of the report issued)**

**Elected Officials**

Clerk of Courts	Carla J. Robinson
Coroner	Patrick J. Theder
County Clerk	Barbara A. Frank
County Treasurer	John E. Jensen
District Attorney	Susan V. Happ
Register of Deeds	Staci M. Hoffman
Sheriff	Paul Milbrath

**County Board of Supervisors**

Dist	Name	Dist	Name
1	Richard C. Jones	16	John Molinaro (Chair)
2	Mike Kelly	17	Russell Kutz
3	Greg David	18	Jennifer Hanneman
4	Augie Tietz	19	Jim Schroeder
5	James B. Braughler	20	Jim Mode (Vice-Chair)
6	Ron Buchanan	21	John C. Kannard
7	Dwayne C. Morris	22	Blane Poulson
8	Rick L. Kuhlman (Second Vice-Chair)	23	George Jaeckel
9	Amy Rinard	24	Sarah Bregant
10	Al C. Counsell	25	Matthew Foelker
11	Donald Reese	26	Carlton Zentner
12	Gregory M. Torres	27	Glen Borland
13	Ed Morse	28	Dick Schultz
14	Pamela Rogers	29	Paul G. Babcock
15	Steven J. Nass	30	Walt Christensen

**Non-Elected Department Heads**

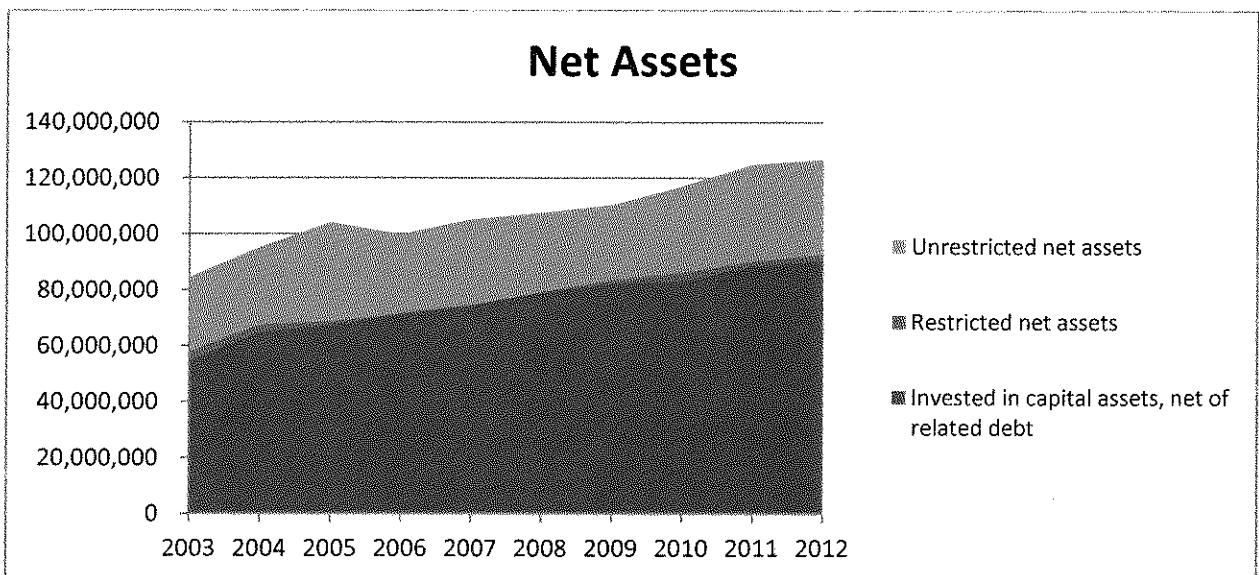
County Administrator	Vacant
Central Services	Mark Miller
Child Support	Stacey Jensen
Corporation Counsel	Philip C. Ristow
Economic Development	Dennis Heling
Emergency Management	Donna Haugom
Fair Park	David Diestler
Finance	Brian L. Lamers, CPA
Health	Gail Scott
Highway	William T. Kern
Human Resources	Terri M. Palm-Kostroski
Human Services	Kathleen Cauley
Land and Water Conservation	Mark Watkins
Land Information	Andrew J. Erdman
Management Information Systems	John Rageth
Management Information Systems	Roland Welsch
Parks	Joseph Nehmer
UW Extension	Kathleen Eisenmann
Veterans Services	Yvonne Duesterhoeft
Zoning and Planning	Robert Klotz

**Jefferson County, Wisconsin**  
Management Discussion and Analysis  
December 31, 2012

As management of Jefferson County, we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the calendar year ended December 31, 2012. Efforts have been made to provide comparison to prior year data when such data is available. Please read this narrative in conjunction with the letter of transmittal, which can be found on pages \_\_\_ - \_\_\_ of this report.

**Financial Highlights**

- The assets of the County exceeded its liabilities as of December 31, 2012 by \$129.3 million (*net assets*). Of this amount, \$33.8 million (*unrestricted net assets*) may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net assets increased by \$1.6 million or 1.3%.
- Total governmental activities net assets were \$115.8 million and business type activities were \$13.5 million.
- The chart below shows the history of net asset from 2003 to current.



- As of December 31, 2012, the governmental funds had total fund balances of \$33.0 million. Of this amount, \$18.0 is available for spending at the County's discretion (*unassigned fund balance*). Within this unassigned fund balance, the County intends to retain \$16.4 million as per the Fund Balance Policy for working capital.

**Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to Jefferson County's basic financial statements. The County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Jefferson County, Wisconsin**  
Management Discussion and Analysis  
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**Government-wide financial statements** are designed to provide readers with a broad overview of the County's finances in a manner similar to a private-sector business.

The *Statement of Net Assets* presents information on all of the County's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *Statement of Activities* presents information showing how net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of these government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of Jefferson County include (a) general government, (b) public safety, (c) health and human services, (d) culture, recreation, and education, (e) conservation and development, (f) public works, and (g) debt service. The business-type activities of the County is only the Highway Department for 2012.

The government-wide financial statements can be found on pages \_\_\_ - \_\_\_ of this report.

**Fund financial statements** are groupings of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental funds** are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental funds financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison.

The County maintains five individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund *Statement of Revenues, Expenditures, and Changes in Fund Balances* for the General Fund and the Human Services

**Jefferson County, Wisconsin**  
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Fund, which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements in the supplemental information section of this report.

The County adopts an annual budget for all of its governmental funds, except the Trust & Agency Fund. As part of the basic governmental fund financial statements, budgetary comparison statements have been provided for the General fund and for each individual, major fund to demonstrate compliance with the budget. Budgetary comparisons for other funds with adopted budgets have been included in other supplementary financial information.

The basic governmental fund financial statements can be found on pages \_\_\_- \_\_\_ of this report.

**Proprietary funds** are maintained two ways. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. Jefferson County does not currently have any enterprise funds. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. Jefferson County uses internal service funds for its Highway Department. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary fund financial statements provide the same type of information as the business-type activities in the government-wide financial statements, only in more detail. The Highway Department, an internal service fund, is also considered a major fund and is presented by itself.

The proprietary fund financial statements can be found on pages \_\_\_- \_\_\_ of this report.

**Fiduciary funds** account for resources held for the benefit of parties outside the government. They are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The County does not report any fiduciary funds.

**Notes to the financial statements** provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages \_\_\_- \_\_\_ of this report.

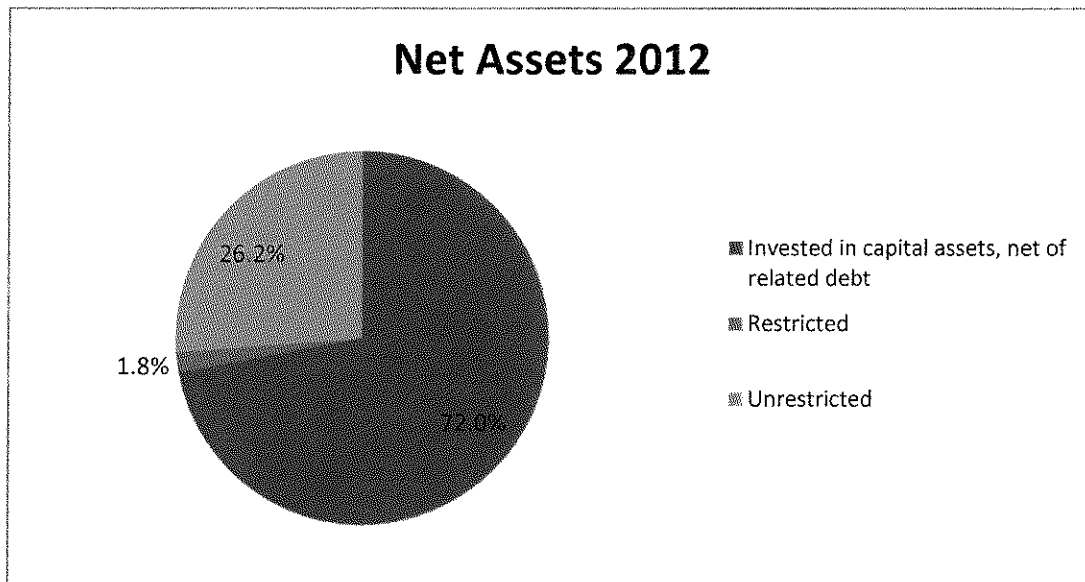
### **Government-wide Financial Analysis**

**Net Assets** -- As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$129.3 million at the close of the most recent calendar year.

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**Management Discussion and Analysis**  
**December 31, 2012**

**Jefferson County's Net Assets**  
(in thousands)

Category	Gov't Activities		Bus-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
	Current Assets	64,427	71,960	11,243	11,679	75,670
Capital Assets	84,013	80,649	9,225	7,835	93,238	88,484
<b>Total Assets</b>	<b>148,440</b>	<b>152,609</b>	<b>20,468</b>	<b>19,514</b>	<b>168,908</b>	<b>172,124</b>
Current Liabilities	28,704	36,181	6,377	6,527	35,080	42,708
Long-Term Liabilities	3,867	3,943	578	531	4,445	4,474
<b>Total Liabilities</b>	<b>32,571</b>	<b>40,124</b>	<b>6,955</b>	<b>7,058</b>	<b>39,526</b>	<b>47,183</b>
<b>Net Assets:</b>						
Invested in capital assets, net of related debt	83,958	80,485	9,225	7,835	93,183	88,320
Restricted	2,224	1,858	120	114	2,344	1,972
Unrestricted	29,687	30,142	4,168	4,507	33,855	34,649
<b>Total Net Assets</b>	<b>115,869</b>	<b>112,485</b>	<b>13,513</b>	<b>12,456</b>	<b>129,382</b>	<b>124,941</b>



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The large portion of the County's net assets (72.0%) reflects its investments in capital assets (land, buildings, machinery and equipment, infrastructure, etc.), less any related debt used to acquire those assets that are still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. Additionally, the depreciation of capital assets is an expense for proprietary funds and therefore, as an expense, is available to be reimbursed through user fees of those funds.

An additional portion of the County's net assets (1.8%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net assets* (26.2% or \$33.8 million) may be used to meet the County's ongoing obligations to citizens and creditors.

The chart on page \_\_\_\_ recaps the growth in the various categories of net assets since 2003.

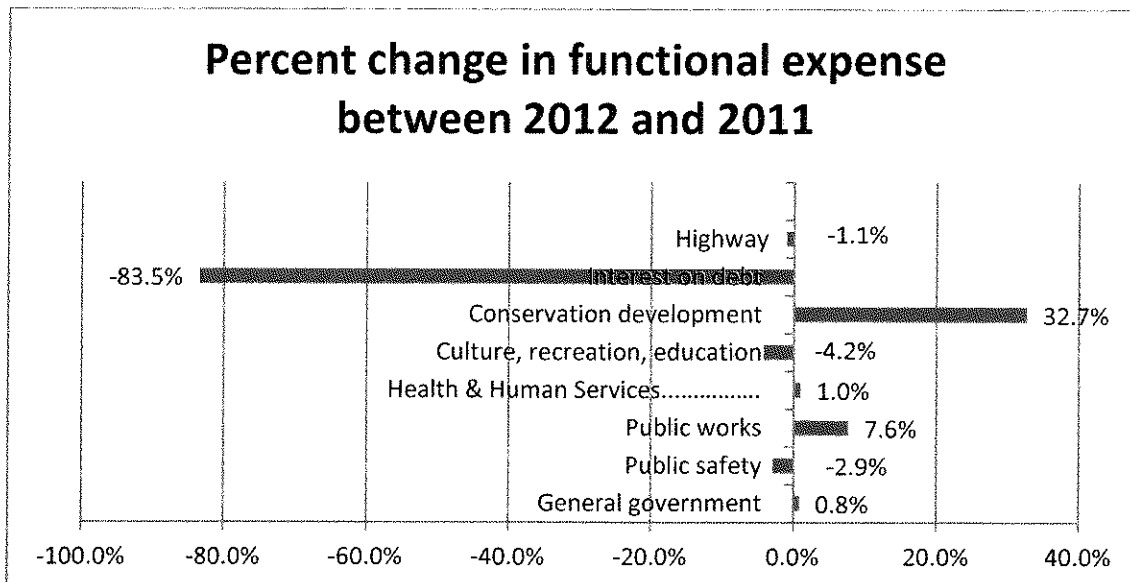
**Change in net assets** – At the end of the calendar year, the County reported total revenues of \$61.4 million and total expenses of \$56.9 million, which resulted in an increase of \$4.5 million (after considering transfers). The table below and the narrative that follows consider the key elements of this increase broken down by both governmental and business-type activities. The two graphs focus on the change in expenses.

Category	<u>Gov't Activities</u>		<u>Bus-Type Activities</u>		<u>Total</u>	
	2012	2011	2012	2011	2012	2011
Program revenues						
Operating grants & donations	10,805	11,747	1,682	1,730	12,487	13,477
Capital grants & donations	372	2,997			372	2,997
Public charges	9,790	8,853	3,368	3,608	13,158	12,461
General property taxes	21,200	22,109	6,172	5,350	27,372	27,459
Debt service property taxes	110	346			110	346
Sales tax	5,029	4,994			5,029	4,994
Other taxes	201	194			201	194
General state aid	2,148	2,546			2,148	2,546
Investment earnings	500	322			500	322
Sale of County property		0	39	51	39	51
Total revenues	50,155	54,108	11,261	10,739	61,416	64,847

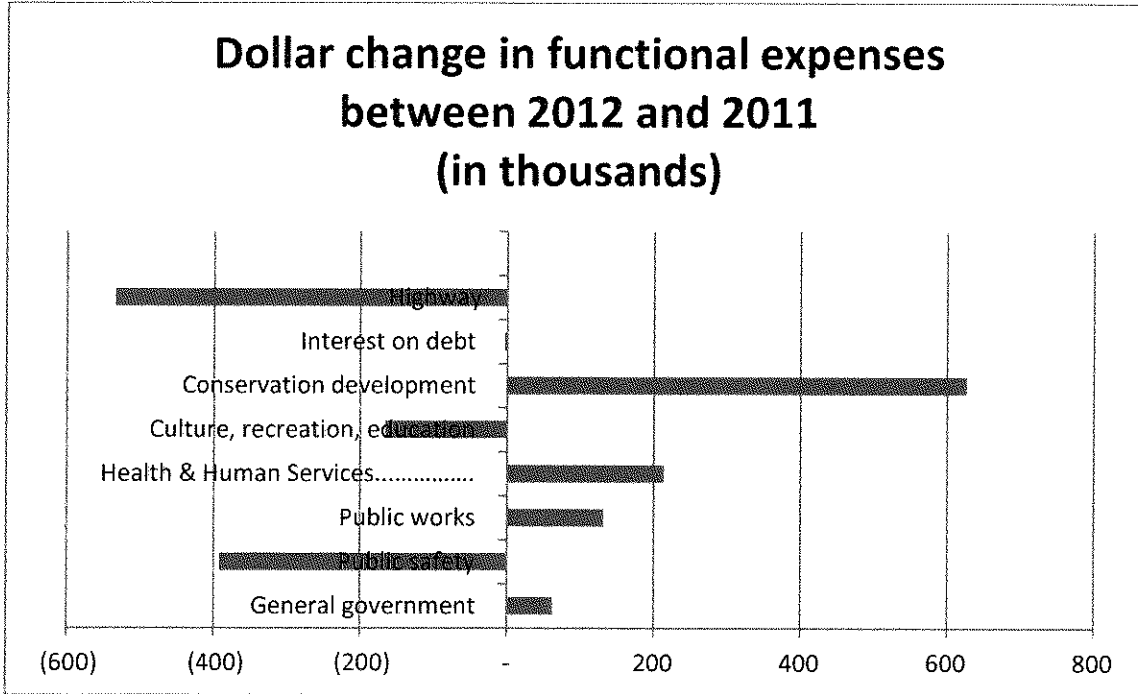


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<b>Expenses</b>							
General government	7,498	7,436			7,498	7,436	
Public safety	13,037	13,429			13,037	13,429	
Public works	1,857	1,726	5,894	6,429	7,751	8,154	
Health & Human Services	22,403	22,189		0	22,403	22,189	
Culture, recreation, education	3,741	3,907			3,741	3,907	
Conservation development	2,544	1,918			2,544	1,918	
Interest on debt	1	4			1	4	
<b>Total expenses</b>	<b>51,081</b>	<b>50,608</b>	<b>5,894</b>	<b>6,429</b>	<b>56,975</b>	<b>57,037</b>	
Change in net assets before transfers	(926)	3,500	5,367	4,310	4,441	7,810	
Transfers	4,310	3,501	(4,310)	(3,501)	0	0	
Change in net assets	3,384	7,001	1,057	809	4,441	7,810	
Net Assets -- beginning balance	112,485	105,484	12,456	11,647	124,941	117,131	
Net Assets -- ending balance	115,869	112,485	13,513	12,456	129,382	124,941	



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**Explanation of Functional Changes**

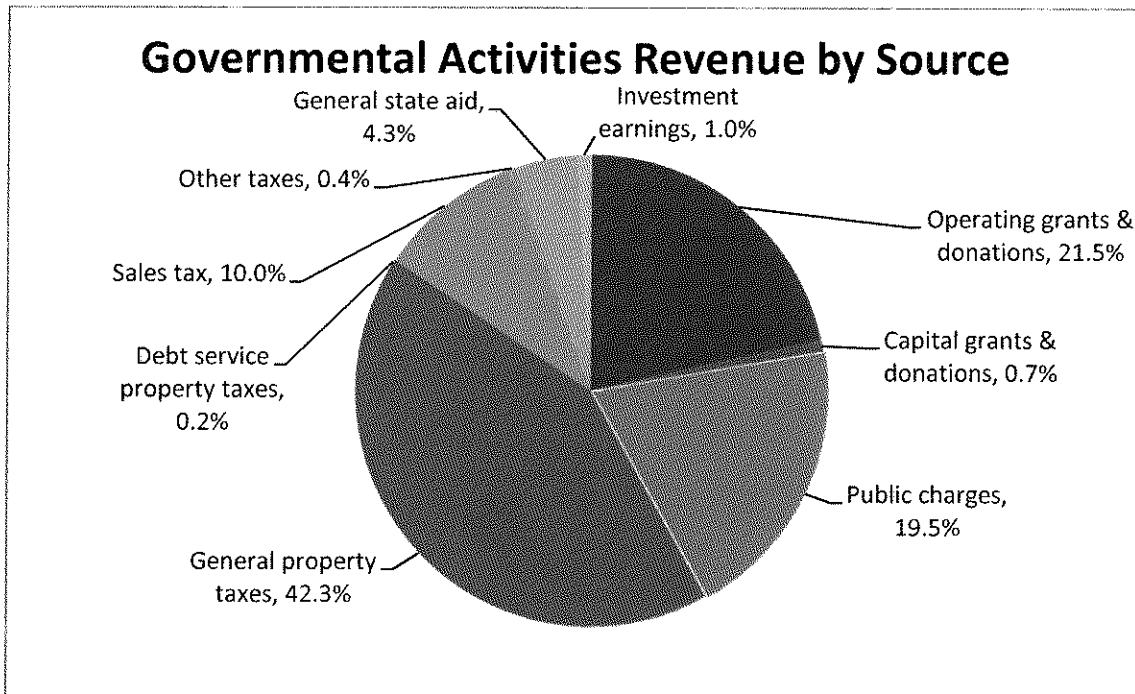
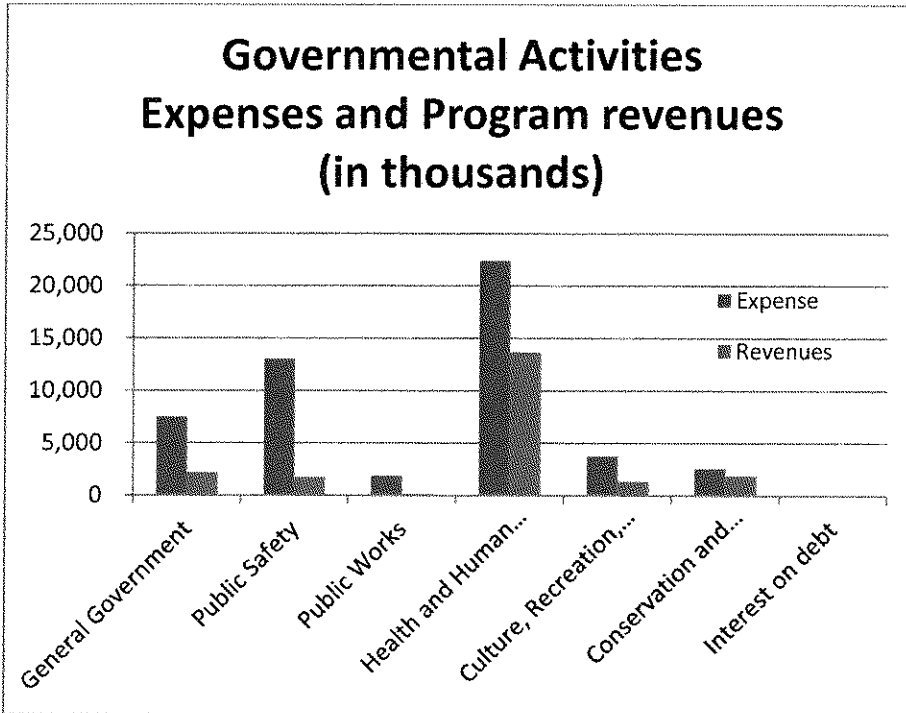
**Governmental activities** – Net assets for governmental funds increased by \$3.3 million or 3.0%.

Explanations of some of the major percentage changes above/below 10% are recapped below:

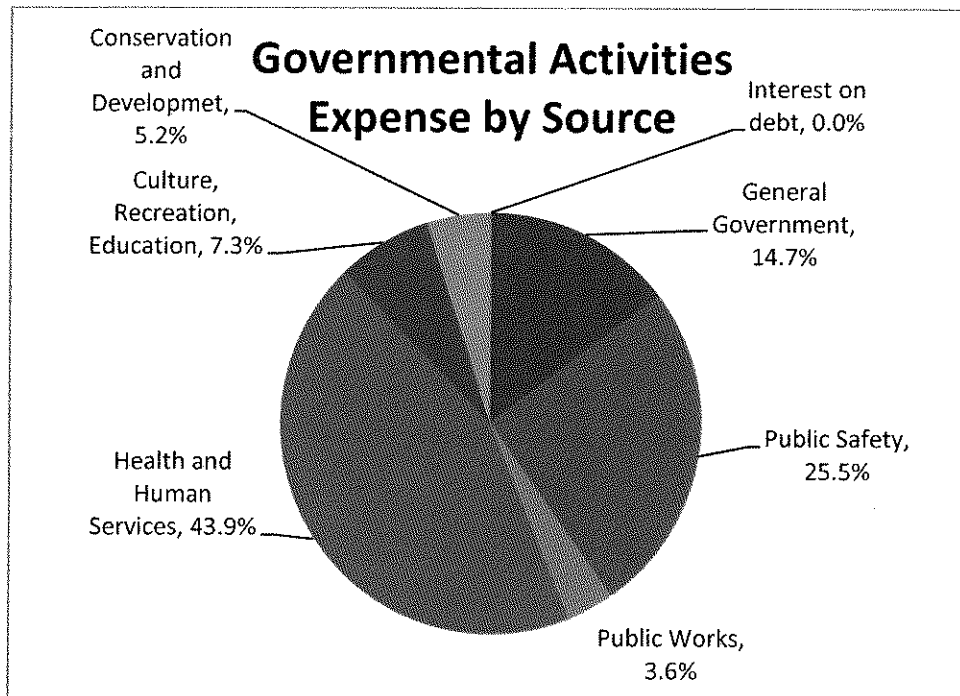
- Capital grants & donations were down \$2.6 million or 87.6%. The single largest reason for this was the number of flood mitigation properties purchased decreased from 12 in 2011 to 1 in 2012. For these purchases, the cash outlay was recorded as an asset, so there was no corresponding expense to offset the state aid received.
- Public charges revenue increased \$.9 million or 10.6%. The majority of this is from Health and Human Services increase from IM Consortium revenue.
- General state aids decreased by \$.3 million or 15.6%. This was due to the reduction in general shared revenues.
- Investment earnings increased by \$.1 million or 55.3%. This was due to the fair market adjustment of investments.
- Although the percentage decrease in debt interest seems large at 83.5%, the actual dollar amount was only \$3,276.
- Conservation development expenses increased by \$.6 million or 32.7%. The majority of the increase was due to the increased expenses for business flood mitigation, which is fully reimbursed by the state.

The three charts that follow compare (1) total governmental activity expenses to program revenue (which does not include general revenues of property and other taxes), (2) all revenue sources for governmental activities, and (3) all expense categories for governmental activities.

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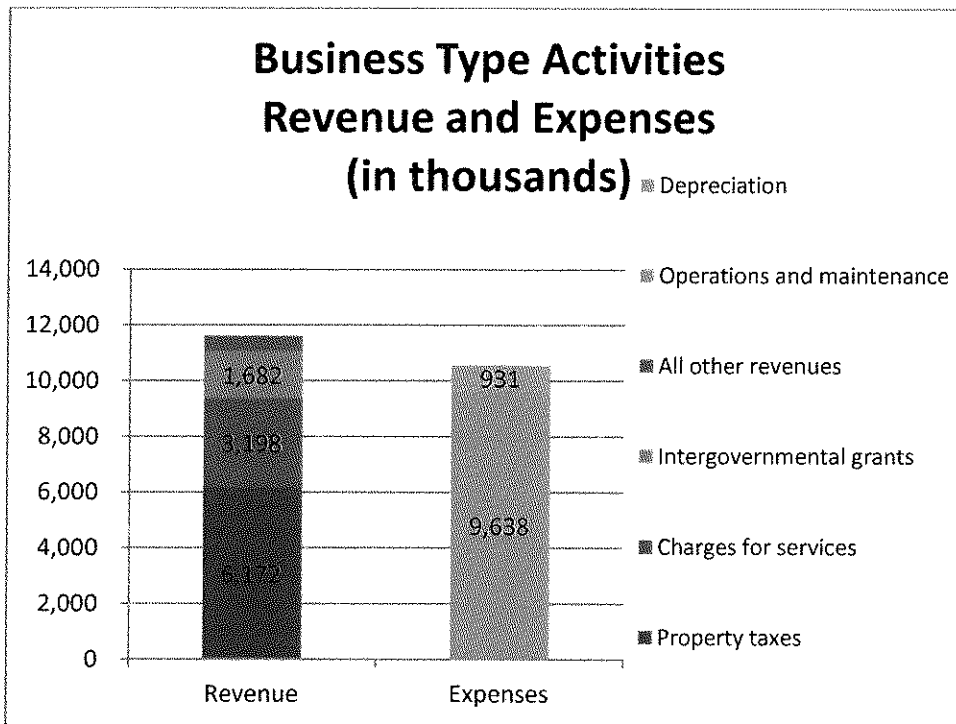
***Business-type activities***

Net assets for the Highway Department increased by \$1,057,000 or 30.7%. Some of the largest factors causing this increase in net asset were:

- Charges for services were down by \$.3 million or 10.0%. Charges for municipal work was reduced by \$.4 million.
- Miscellaneous revenue was up by .1 million due to additional material handling charges.
- The property tax levy for 2012 increased by \$.8 million or 15.4% over the prior year. This was the result of more County road construction projects rather than maintenance projects being budgeted for and an additional .4 million for consultant fees relating to planning and design for new Highway Department facilities.
- Transfers into the Highway Department included an additional \$.3 million for the purchase of land for one of the satellite shops.

The chart on the next page recaps the major revenue and expense categories for business type activities.

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**Financial Analysis of the County's Funds**

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

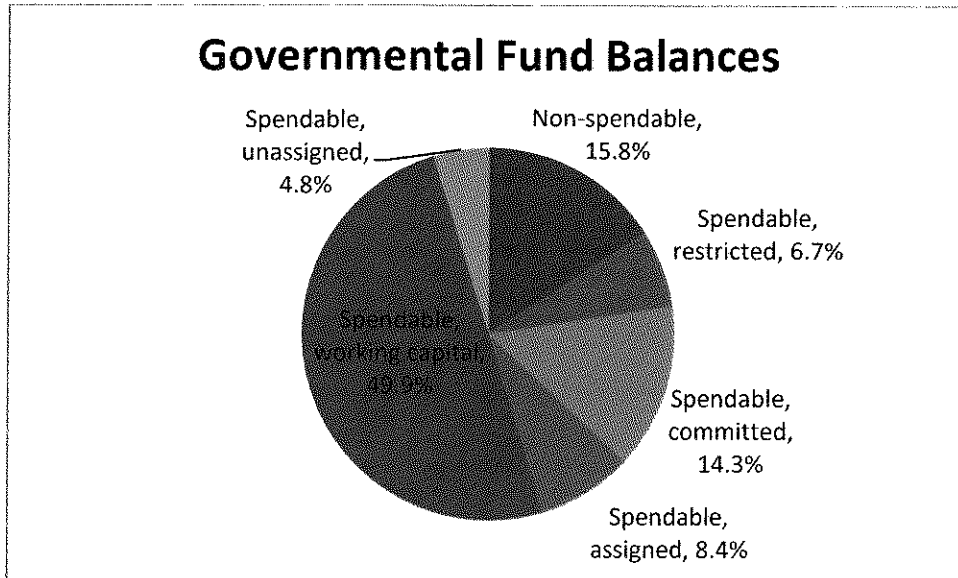
**Governmental Funds** – The focus of the County's *governmental funds* is to provide information on near-term inflows, outflows, and balance of *spendable resources*. Such information is useful in assessing the County's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of the County's net resources available for spending at the end of the fiscal year.

As of December 31, 2012, the County's governmental funds reported combined ending fund balances of \$33.0 million. A breakdown of the various components of the fund balance amounts is below. For even more detail, please see the notes section on pages \_\_\_\_ -- \_\_\_\_.

- Non-spendable, \$5.2 million (Cannot be spent because of their non-cash form.)
- Spendable, restricted, \$2.2 million (Funds are specifically restricted by a third party.)
- Spendable, committed, \$4.7 million (Not available for new spending because it has already been committed by the County Board.)
- Spendable, assigned, \$2.7 million (County Board has expressed their "intent" to spend these funds in the future but has not authorized the spending yet.)
- Spendable, working capital, \$16.4 million (The adopted Fund Balance Policy requires a minimum of two months of budgeted expenditures to be retained for working capital. The value listed here is the "goal" of three months.)

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- Spendable, unassigned, \$1.6 million (As per the Fund Balance Policy, these funds shall be used for levy reduction, debt repayment, and/or near-term future capital purchases.)



**General Fund** – The General Fund is the chief operating fund for the County. The ending fund balance was \$31.6 million. This was an increase of \$.1 million over the prior year, or .4%.

**Health Department** – The Health Department’s fund balance increased by \$.2 million. This was an increase of 40%. The two largest factors causing this increase were (a) very conservative estimates for revenues within the tax levy, and (b) not budgeting for WIMCR (Wisconsin Medicare Cost Reporting) revenues received from the State. Because the Health Department is not county-wide, all fund balances by statute have to remain separate from the General Fund.

**Human Services** – The Human Services Special Revenue Fund increased by \$.2 million or a 54% increase. This surplus was due to several factors including a favorable budget variance of fringe wages and operating cost. There were several programs with a favorable budget variance such as Behavioral Health, Economic Support and Aging & Arc Division. Children & Families division had an unfavorable balance. The increased balance in committed fund balances was the result of monies authorized to be carried forward into 2013 in order to reduce the 2014 tax levy.

**Proprietary funds** – The County’s proprietary funds provide the same type of information found in the County’s government-wide financial statements, but in more detail. The County’s only remaining proprietary (or business-type) fund is the Highway Department.

**Highway Department** – Unrestricted net assets decreased to \$4,168,440 which was a decrease of \$338,907 or 7.52% over the prior year although total net assets increased by \$1,057,203. The major change was from the increase in investment in capital assets of \$1,389,928 which resulted from the purchase of land and additional purchases of equipment. Other factors concerning the finances of this fund have already been addressed in the discussion of the County’s business-type activities.

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**General Fund Budgetary Highlights**

Differences between the original budget and the final amended budget resulted in an increase in net appropriations of \$1.37 million.

During the year, actual revenues were \$.4 million above the final amended budget. Some of the larger areas contributing to this were

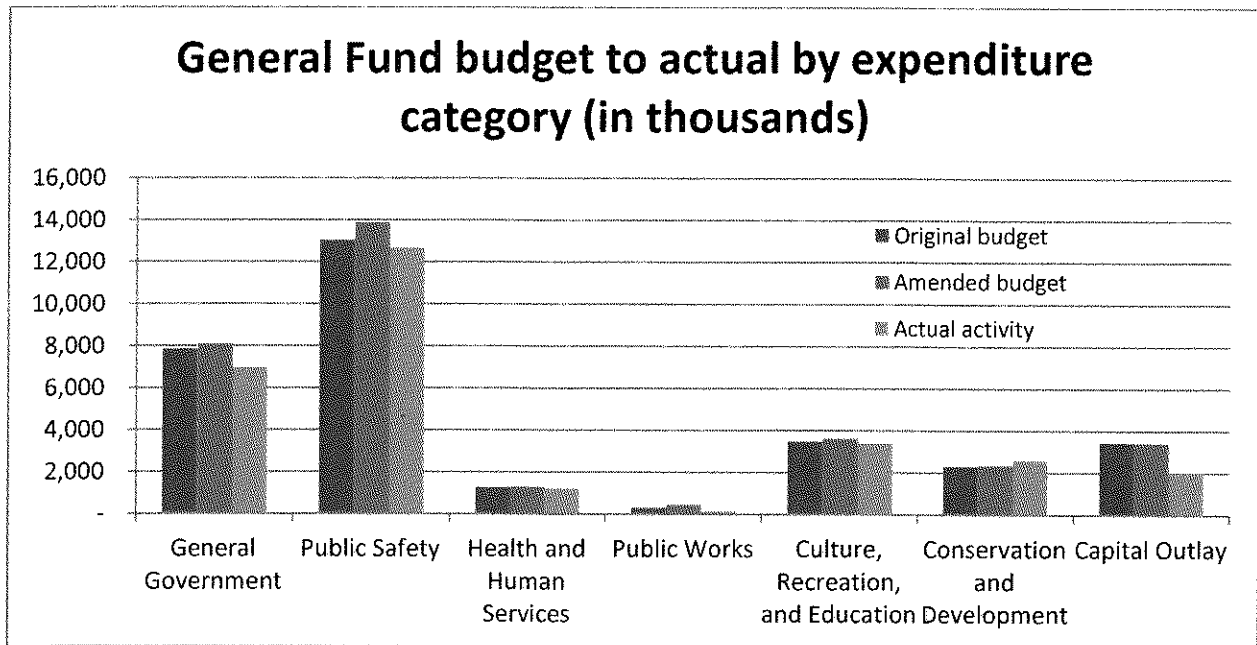
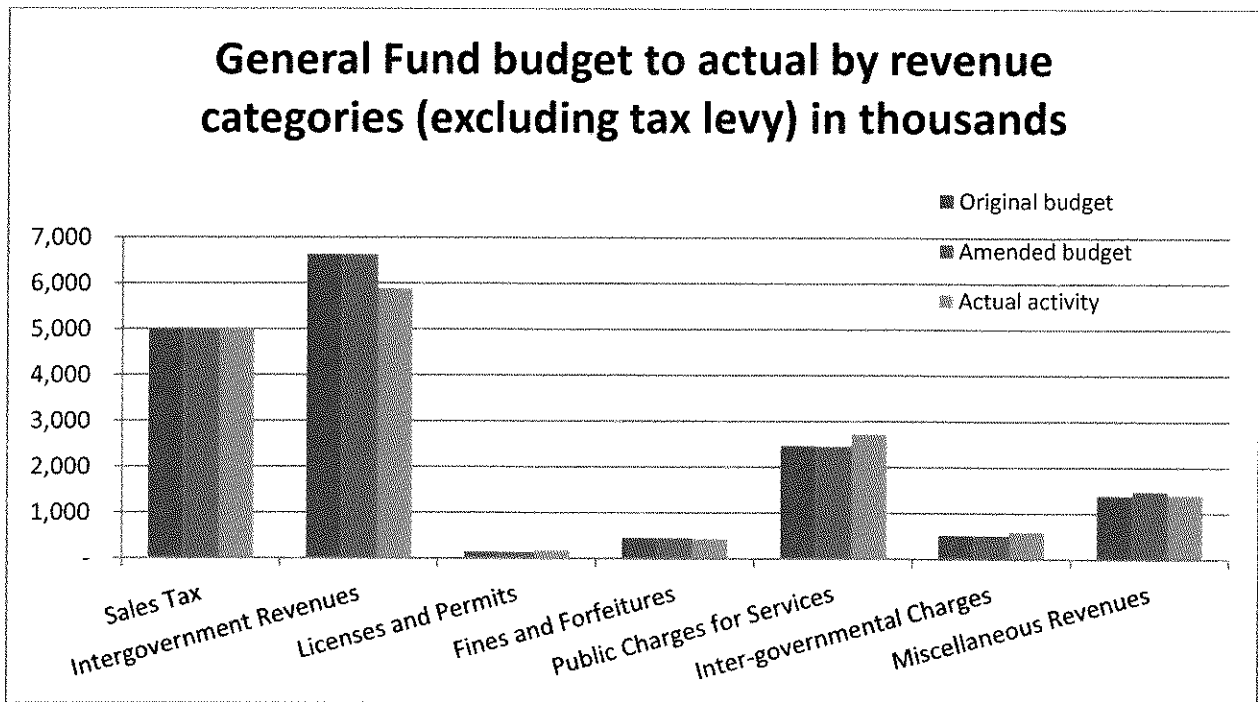
- The largest area with a variance from actual was property taxes, which were \$.8 million above budget, this variance was due to additional collection of delinquent property taxes with interest.
- Intergovernmental Revenues were \$.7 below budgeted amounts. The two variables in this category that caused this included Farmland Preservation purchase of land that would have had state funding reimbursement and was budgeted for \$.5 million over what was received, also the flood mitigation program was below budget by \$.6 million due to the reduced volume of properties purchased and/or rehabilitated.

Within expenditures in total, actual expenditures were \$4.13 million below budgeted amounts. Some of the larger areas contributing to this were:

- General Government expenditures were \$1.11 million below budgeted amounts. A total of \$0.62 million was authorized to be carried forward into the subsequent year budget.
- Public Safety expenditures were \$1.19 million below budgeted amounts. A total of \$1.14 million was authorized to be carried forward into the subsequent year budget.
- Capital outlay expenditures were \$1.49 million below budgeted amounts. Fewer conservation easements were purchased than budgeted and also flood mitigated properties as noted above.

The graphs on the subsequent page depict actual revenues and expenditures compared to the original and amended budgets.

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**Management Discussion and Analysis**  
 December 31, 2012



**Capital assets and Debt Administration**

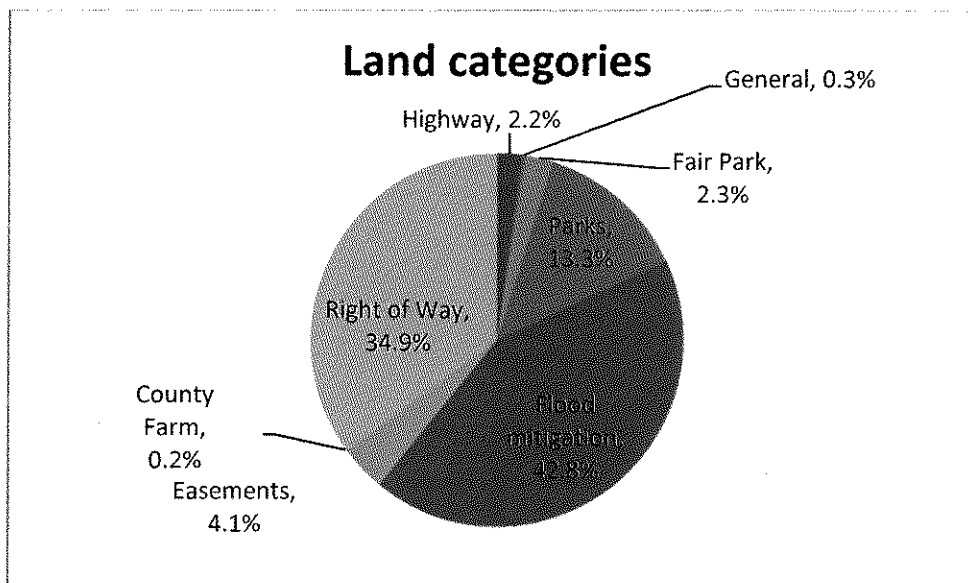
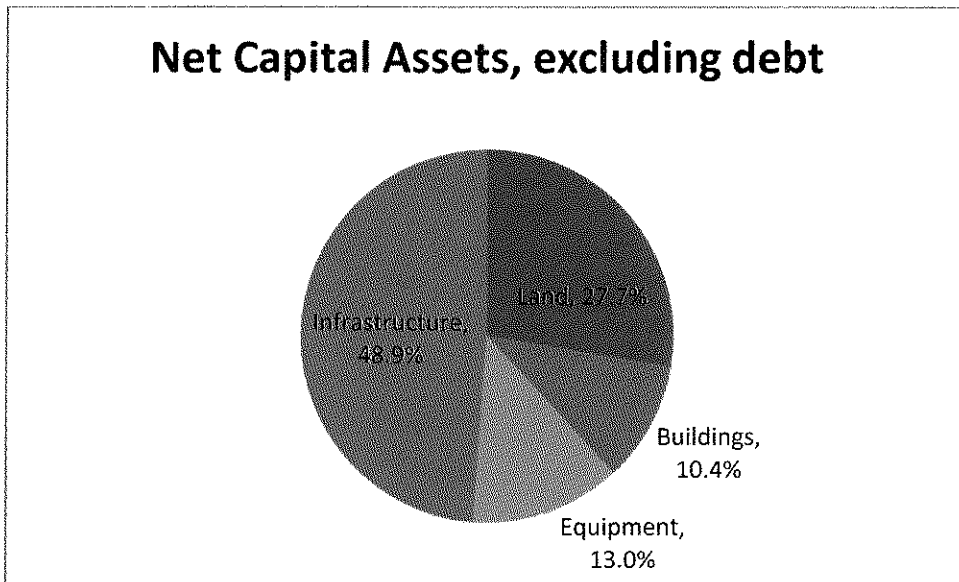
**Capital Assets** – The County’s investment in capital assets for its governmental and business type activities as of December 31, 2012 was \$93.1 million, net of accumulated depreciation and related debt. The increase over the prior year was \$4.8 million or 5.5%. Some areas that experienced the largest



**Jefferson County, Wisconsin**  
Management Discussion and Analysis  
December 31, 2012

increases were land for the Highway Department shops of \$.4 million, infrastructure increased by \$2.9 million and construction in progress for infrastructure of \$.9 million. Equipment increased by \$1.1 million, some of the major capital purchases included an upgrade to the Sheriff radio system, squad vehicle cameras, LIDAR system and imaging upgrades for the County.

The County's infrastructure assets are recorded at historical cost in the government-wide financial statements. Further details of the County's capital assets can be found in the notes to the financial statements on pages \_\_\_\_ - \_\_\_\_\_. In addition, the charts below provide a graphical breakdown.



**Long-term debt** -- At the end of the current fiscal year, the County had total general obligation debt outstanding of \$54,468. The County under the new standardized rating system from Moody's Investor

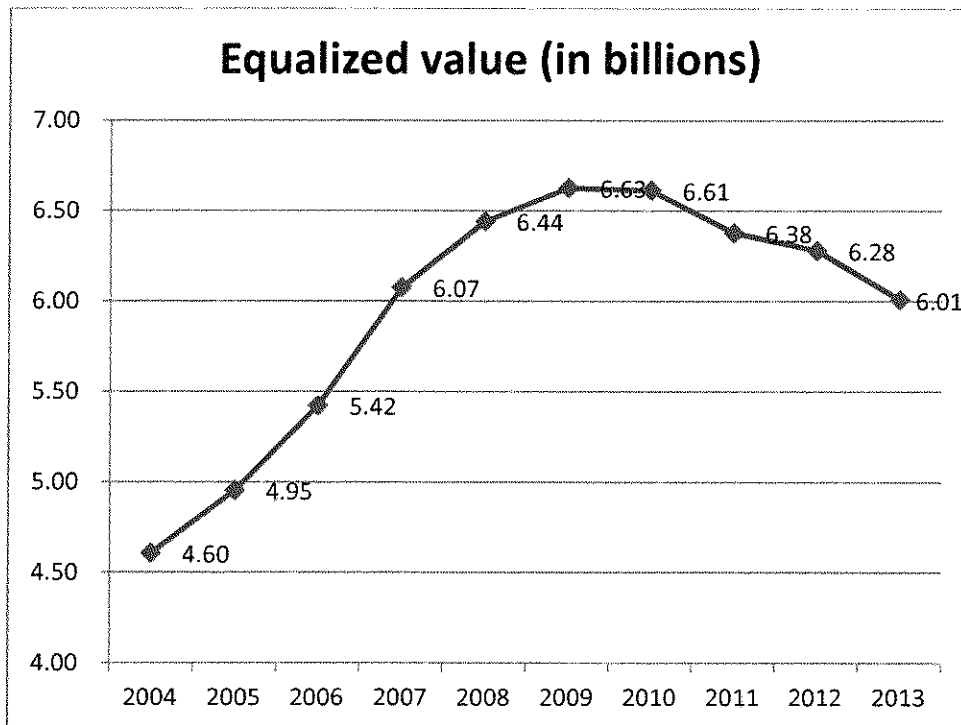
**Jefferson County, Wisconsin**  
Management Discussion and Analysis  
December 31, 2012

Service for its general obligation debt is an Aa2, which is the third highest rating possible. This small amount of debt is scheduled to be paid off by April 2013.

The County's outstanding general obligation debt decreased from the previous year by \$108,936. The promissory note with David Korth is at a variable interest rate of 0.5% above investment rates earned at the Local Government Investment Pool (LGIP). Further details of the County's long-term debt activity can be found in the notes to the financial statements on pages \_\_\_\_ - \_\_\_\_.

**Economic Factors and Next year's Budget and Rates**

Located between the two largest population centers in the State of Wisconsin (i.e. Milwaukee and Madison), the County has averaged annual decrease in growth of 1.35% over the last five years. The growth has been negative for the past four years.



The County has been discussing a possible construction of a new Highway facility that will probably require the issuance of new debt. Current Wisconsin Statutes allows the levy to be raised by the new debt amount. If this happens, there will be a spike in the tax levy. The elected officials have been hesitant to raise the tax levy amount in recent years, so that may affect other program areas.

**Contacting the County's Financial Management**

This financial report is designed to provide a general overview of the County's finances for all those with an interest in them, comply with finance-related laws, and demonstrate the County's commitment to public accountability. Questions concerning any of the information provided in this report of requests

**Jefferson County, Wisconsin**  
Management Discussion and Analysis  
December 31, 2012

for additional financial information should be addressed to Jefferson County Finance Department, 320 S. Main Street, Jefferson, WI 53549.

**JEFFERSON COUNTY, WISCONSIN**  
**Statement of Net Assets**  
**December 31, 2012**

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 12,778,411	\$ 3,625,315	\$ 16,403,726
Investments	14,039,196	-	14,039,196
Receivables, net			
Taxes	28,747,955	5,845,949	34,593,904
Accounts	5,497,790	621,662	6,119,452
Inventories	64,135	1,084,983	1,149,118
Prepaid Items	926,154	65,252	991,406
Investment in WMMIC	925,452	-	925,452
Restricted Cash and Cash equivalents	1,448,113	-	1,448,113
Capital Assets, Not Being Depreciated	26,856,256	555,803	27,412,059
Capital Assets, Being Depreciated, Net of Accumulated Depreciation	<u>57,156,453</u>	<u>8,669,401</u>	<u>65,825,854</u>
<b>TOTAL ASSETS</b>	<b><u>148,439,915</u></b>	<b><u>20,468,365</u></b>	<b><u>168,908,280</u></b>
<b>LIABILITIES</b>			
Accounts Payable	4,373,394	307,057	4,680,451
Delinquent Special Assessments			
Due to Other Governments	76,192	-	76,192
Accrued Payroll and Related Liabilities	1,804,853	223,661	2,028,514
Accrued Interest Payable	67	-	67
Unearned Revenues			
Current Year Property Tax Levy	21,060,260	5,845,949	26,906,209
Other Unearned Revenue	26,993	-	26,993
Liabilities Payable from Restricted Assets	1,361,978	-	1,361,978
Long Term Liabilities			
Accrued Compensated Absences			
Current Portion	2,721,861	386,868	3,108,729
Noncurrent Portion	1,090,715	191,535	1,282,250
General Obligation Debt			
Current Portion	54,468	-	54,468
Noncurrent Portion	-	-	-
<b>TOTAL LIABILITIES</b>	<b><u>32,570,781</u></b>	<b><u>6,955,070</u></b>	<b><u>39,525,851</u></b>
<b>NET ASSETS</b>			
Invested in Capital Assets, Net of Related Debt	83,958,241	9,225,204	93,183,445
Restricted	2,224,175	119,651	2,343,826
Unrestricted	29,686,718	4,168,440	33,855,158
<b>TOTAL NET ASSETS</b>	<b><u>\$ 115,869,134</u></b>	<b><u>\$ 13,513,295</u></b>	<b><u>\$ 129,382,429</u></b>

The accompanying notes are an integral part of the financial statements.

Unaudited

**JEFFERSON COUNTY, WISCONSIN**  
**Statement of Activities**  
**For the Year Ended December 31, 2012**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business- Type Activities	Totals
<b>Primary Government</b>							
<b>Governmental Activities</b>							
General Government	\$ 7,497,904	\$ 1,519,900	\$ 450,438	\$ 225,000	\$ (5,302,566)	\$ -	\$ (5,302,566)
Public Safety	13,036,876	1,205,870	393,828	136,720	(11,300,458)	-	(11,300,458)
Public Works	1,857,037	92,013	36,109	-	(1,728,915)	-	(1,728,915)
Health and Human Services	22,402,840	5,479,156	8,215,302	-	(8,708,382)	-	(8,708,382)
Culture, Recreation, and Education	3,741,054	1,190,726	117,171	10,000	(2,423,157)	-	(2,423,157)
Conservation and Development	2,544,135	302,097	1,592,555	-	(649,483)	-	(649,483)
Interest on Debt	648	-	-	-	(648)	-	(648)
<b>Total Governmental Activities</b>	<b>51,080,494</b>	<b>9,789,762</b>	<b>10,805,403</b>	<b>371,720</b>	<b>(30,113,609)</b>	<b>-</b>	<b>(30,113,609)</b>
<b>Business-type Activities</b>							
Highway	5,894,062	3,368,140	1,682,059	-	-	(843,863)	(843,863)
<b>Total Primary Government</b>	<b>\$ 56,974,556</b>	<b>\$ 13,157,902</b>	<b>\$ 12,487,462</b>	<b>\$ 371,720</b>			
<b>General Revenues</b>							
Property Taxes, Levied for General Purposes					21,200,422	6,171,980	27,372,402
Property Taxes, Levied for Debt Service					109,744	-	109,744
Sales tax					5,028,614	-	5,028,614
Other Taxes					200,789	-	200,789
General State Aid					2,147,817	-	2,147,817
Investment Earnings					500,336	-	500,336
Gain on Sale of Capital Assets					-	38,734	38,734
<b>Total General Revenues</b>					<b>29,187,722</b>	<b>6,210,714</b>	<b>35,398,435</b>
<b>Transfers</b>							
Total General Revenues and Transfers					<b>4,309,648</b>	<b>(4,309,648)</b>	<b>-</b>
<b>Change in Net Assets</b>							
					3,383,760	1,057,203	4,440,964
<b>Net Assets</b>							
<b>Beginning of Year</b>					<b>112,485,374</b>	<b>12,456,092</b>	<b>124,941,466</b>
<b>End of Year</b>					<b>\$ 115,869,134</b>	<b>\$ 13,513,295</b>	<b>\$ 129,382,429</b>

The accompanying notes are an integral part of the financial statements.

Unaudited

**JEFFERSON COUNTY, WISCONSIN**  
**Balance Sheet**  
**Governmental Funds**  
**December 31, 2012**

	General	Special Revenue Fund Human Services	Nonmajor Governmental Funds	Total
<b>ASSETS</b>				
Cash and cash equivalents	\$ 12,161,233	\$ 36,476	\$ 580,702	\$ 12,778,411
Investments	14,039,196	-	-	14,039,196
Property Tax Receivables				
Current Year Tax Levy	12,530,175	8,019,652	1,578,829	22,128,656
Delinquent Property Taxes	6,619,299	-	-	6,619,299
Accounts Receivable				
Due from Other Government Units	2,550,814	520,810	60,917	3,132,541
General Accounts Receivable	1,535,899	694,424	134,926	2,365,249
Due from Other Funds	-	-	-	-
Inventories	64,135	-	-	64,135
Prepaid Expenditures	750,483	157,084	18,586	926,153
Investment in WMMIC	925,452	-	-	925,452
Restricted Cash and Cash Equivalents	782,560	665,553	-	1,448,113
<b>TOTAL ASSETS</b>	<b>51,959,247</b>	<b>10,093,999</b>	<b>2,373,960</b>	<b>64,427,205</b>
<b>LIABILITIES</b>				
Accounts Payable	4,271,272	1,459,157	4,943	5,735,372
Delinquent Special Assessments Due to Other Governments	76,192	-	-	76,192
Accrued Liabilities	1,788,810	16,043	-	1,804,853
Due to Other Funds	-	-	-	-
Deferred Revenues				
Current Year Property Tax Levy	11,461,779	8,019,652	1,578,829	21,060,260
Delinquent Property Taxes	2,298,896	-	-	2,298,896
Other Deferred Revenue	421,741	-	-	421,741
<b>TOTAL LIABILITIES</b>	<b>20,318,690</b>	<b>9,494,852</b>	<b>1,583,772</b>	<b>31,397,314</b>
<b>FUND BALANCES</b>				
Nonspendable	5,053,478	157,084	18,586	5,229,148
Restricted	1,510,100	17,134	696,941	2,224,175
Committed	4,514,780	215,226	-	4,730,006
Assigned	2,765,043	-	-	2,765,043
Unassigned	17,797,156	209,703	74,660	18,081,519
<b>TOTAL FUND BALANCES</b>	<b>31,640,557</b>	<b>599,147</b>	<b>790,187</b>	<b>33,029,891</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 51,959,247</b>	<b>\$ 10,093,999</b>	<b>\$ 2,373,960</b>	<b>\$ 64,427,205</b>

Reconciliation of Total Assets as per Statement of Net Assets

Total fund balances as per balance sheet	33,029,891
Capital assets used in governmental funds are not financial resources and therefore not reported in the funds	84,012,712
Long term debt is not due and payable in the current period and therefore is not reported in the funds	(54,468)
Accrued interest is not due and payable in the current period and therefore is not reported in the funds	(67)
Other long-term assets that are not available to pay current period expenditures and are therefore deferred in the funds	2,693,644
Compensated absences are not due and payable in the current period and therefore are not reported in the funds	(3,812,576)

**Total Assets as per Statement of Net Assets**

**\$ 115,869,134**

The accompanying notes are an integral part of the financial statements.

Unaudited

**JEFFERSON COUNTY, WISCONSIN**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended December 31, 2012**

	<u>General</u>	<u>Special Revenue Fund Human Services</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
<b>Revenues</b>				
Property Taxes	\$ 13,439,860	\$ 7,647,032	\$ 1,080,365	\$ 22,167,257
Sales Tax	5,028,614	-	-	5,028,614
Intergovernment Revenues	5,887,401	6,703,335	467,594	13,058,330
Licenses and Permits	178,358	-	-	178,358
Fines and Forfeitures	432,431	-	-	432,431
Public Charges for Services	2,718,029	3,362,704	1,122,600	7,203,333
Inter-governmental Charges	596,267	961,384	-	1,557,651
Inter-departmental charges	-	-	87,431	87,431
Miscellaneous Revenues	1,410,199	99,800	10,795	1,520,794
<b>Total Revenues</b>	<u>29,691,159</u>	<u>18,774,255</u>	<u>2,768,785</u>	<u>51,234,199</u>
<b>Expenditures</b>				
General Government	6,970,657	-	-	6,970,657
Public Safety	12,684,836	-	-	12,684,836
Health and Human Services	1,243,258	18,627,949	2,440,576	22,311,783
Public Works	135,273	-	-	135,273
Culture, Recreation, and Education	3,391,161	-	-	3,391,161
Conservation and Development	2,619,923	-	-	2,619,923
Capital Outlay	1,937,727	104,188	7,647	2,049,562
Debt Service				
Principal	-	-	108,936	108,936
Interest	-	-	808	808
<b>Total Expenditures</b>	<u>28,982,835</u>	<u>18,732,137</u>	<u>2,557,967</u>	<u>50,272,939</u>
<b>Revenues Over (Under) Expenditures</b>	<u>708,324</u>	<u>42,118</u>	<u>210,818</u>	<u>961,260</u>
<b>Other Financing Sources (Uses)</b>				
Transfer In	-	167,585	23,151	190,736
Transfer Out	(555,635)	-	-	(555,635)
<b>Total Other Financing Sources (Uses)</b>	<u>(555,635)</u>	<u>167,585</u>	<u>23,151</u>	<u>(364,899)</u>
<b>Change in Fund Balances</b>	152,689	209,703	233,969	596,361
<b>Fund Balances, Beginning of Year</b>	<u>31,487,868</u>	<u>389,444</u>	<u>556,218</u>	<u>32,433,530</u>
<b>Fund Balances, End of Year</b>	<u>\$ 31,640,557</u>	<u>\$ 599,147</u>	<u>\$ 790,187</u>	<u>\$ 33,029,891</u>

The accompanying notes are an integral part of the financial statements.

Unaudited

**JEFFERSON COUNTY, WISCONSIN**  
**Reconciliation of the Statement of Revenues, Expenditures, and Changes**  
**in Fund Balances of Governmental Funds to the Statement of Activities**  
**December 31, 2012**

Net changes in Fund Balances -- Total Governmental Funds	\$	596,361
<p>Amounts reported for governmental activities in the Statement of Activities are different because governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and report as depreciation expense.</p>		
Capital outlay reported in governmental statements		2,049,562
Infrastructure transferred from Highway Department		4,674,546
Depreciation expense reported in the statement of activities		(3,107,293)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds		(652,432)
<p>The issuance of long-term debt provides current financial resources to government funds, while the repayment of the principal of long-term debt consumes the current financial resources of government funds. Neither transaction, however, has any effect on net assets.</p>		
Long-term debt principal retirement		108,936
Interest payments on outstanding debt are reported in the governmental funds as an expenditure when paid, but in the statement of activities interest is reported as it accrues.		159
Certain employee benefits are reported in the governmental funds when amounts are paid. The statement of activities reports the value of benefits earned during the year.		(33,207)
In governmental funds the entire proceeds, if any, from the disposal of capital assets is reported as other financing sources. In the statement of activities, only the gain or loss on the disposal is reported.		
Loss on disposal reported on the Statement of Activities		<u>(252,872)</u>
<b>Change in Net Assets for governmental activities</b>	<b>\$</b>	<b><u><u>3,383,760</u></u></b>

Unaudited



**JEFFERSON COUNTY, WISCONSIN**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**General Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ 12,579,886	\$ 12,579,886	\$ 13,439,860	\$ 859,974
Sales Tax	4,985,163	4,985,163	5,028,614	43,451
Intergovernment Revenues	6,630,288	6,630,288	5,887,401	(742,887)
Licenses and Permits	144,870	144,870	178,358	33,488
Fines and Forfeitures	448,150	448,150	432,431	(15,719)
Public Charges for Services	2,459,852	2,458,352	2,718,029	259,677
Inter-governmental Charges	522,605	522,605	596,267	73,662
Miscellaneous Revenues	1,385,498	1,486,875	1,410,199	(76,676)
<b>Total Revenues</b>	<b>29,156,312</b>	<b>29,256,189</b>	<b>29,691,159</b>	<b>434,971</b>
<b>Expenditures</b>				
General Government	7,840,700	8,082,755	6,970,657	1,112,098
Public Safety	13,023,672	13,881,083	12,684,836	1,196,248
Health and Human Services	1,267,536	1,295,184	1,243,258	51,926
Public Works	305,700	453,559	135,273	318,286
Culture, Recreation, and Education	3,476,491	3,617,238	3,391,161	226,077
Conservation and Development	2,295,090	2,352,937	2,619,923	(266,986)
Capital Outlay	3,434,930	3,434,930	1,937,727	1,497,203
<b>Total Expenditures</b>	<b>31,644,119</b>	<b>33,117,687</b>	<b>28,982,835</b>	<b>4,134,852</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(2,487,807)</b>	<b>(3,861,498)</b>	<b>708,324</b>	<b>4,569,823</b>
<b>Other Financing Uses</b>				
Transfer Out	-	(555,635)	(555,635)	-
<b>Change in Fund Balances</b>	<b>\$ (2,487,807)</b>	<b>\$ (4,417,133)</b>	<b>152,689</b>	<b>\$ 4,569,823</b>
<b>Fund Balances, Beginning of Year</b>			<b>31,487,868</b>	
<b>Fund Balances, End of Year</b>			<b>\$ 31,640,557</b>	

The accompanying notes are an integral part of the financial statements.

Unaudited

**JEFFERSON COUNTY, WISCONSIN**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**Human Services Fund**  
**For the Year Ended December 31, 2012**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget- Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Property Taxes	\$ 7,647,032	\$ 7,647,032	\$ 7,647,032	\$ -
Intergovernment Revenues	7,740,266	7,682,846	6,703,335	(979,511)
Public Charges for Services	2,770,952	2,770,952	3,362,704	591,752
Intergovernmental Charges	30,845	30,845	961,384	930,539
Miscellaneous Revenues	88,400	88,400	99,800	11,400
<b>Total Revenues</b>	<u>18,277,495</u>	<u>18,220,075</u>	<u>18,774,255</u>	<u>554,180</u>
<b>Expenditures</b>				
Health and Human Services	18,188,767	18,541,435	18,627,949	(86,514)
Capital Outlay	90,484	90,484	104,188	(13,704)
<b>Total Expenditures</b>	<u>18,279,251</u>	<u>18,631,919</u>	<u>18,732,137</u>	<u>(100,218)</u>
<b>Revenues Over (Under) Expenditures</b>	(1,756)	(411,844)	42,118	453,962
<b>Other Financing Sources</b>				
Transfer In	-	167,585	167,585	-
<b>Change in Fund Balances</b>	<u>\$ (1,756)</u>	<u>\$ (244,259)</u>	209,703	<u>\$ 453,962</u>
<b>Fund Balances, Beginning of Year</b>			<u>389,444</u>	
<b>Fund Balances, End of Year</b>			<u>\$ 599,147</u>	

Unaudited

**JEFFERSON COUNTY, WISCONSIN**  
**Statement of Net Assets**  
**Proprietary Funds**  
**December 31, 2012**

	<b>Highway</b>
<b>ASSETS</b>	
Current Assets	
Cash and Cash Equivalents	\$ 3,625,315
Receivables, net	
Taxes	5,845,949
Accounts	15,745
Due from Other Governments	605,917
Inventories	1,084,983
Prepaid Items	65,252
Total Current Assets	11,243,161
Noncurrent Assets	
Capital Assets	
Land	555,803
Buildings and Improvements	2,725,493
Machinery and Equipment	12,809,766
Less Accumulated Depreciation	(6,865,858)
Total Capital Assets, Net of Accumulated Depreciation	9,225,204
Total Noncurrent Assets	9,225,204
<b>TOTAL ASSETS</b>	<b>20,468,365</b>
<b>LIABILITIES</b>	
Current Liabilities	
Accounts Payable	307,057
Accrued Liabilities	223,661
Unearned Revenues, Current Year Property Tax Levy	5,845,949
Accrued Compensated Absenses, Current Portion	386,868
Total Current Liabilities	6,763,535
Noncurrent Liabilities	
Accrued Compensated Absenses, Noncurrent Portion	191,535
Total Noncurrent Liabilities	191,535
<b>TOTAL LIABILITIES</b>	<b>6,955,070</b>
<b>NET ASSETS</b>	
Invested in Capital Assets, Net of Related Debt	9,225,204
Restricted	119,651
Unrestricted	4,168,440
<b>TOTAL NET ASSETS</b>	<b>\$ 13,513,295</b>

The accompanying notes are an integral part of the financial statements.

Unaudited

**JEFFERSON COUNTY, WISCONSIN**  
**Statement of Revenues, Expenditures, and Changes in Net Assets**  
**Proprietary Funds**  
**For the Year Ended December 31, 2012**

	<b>Highway</b>
<b>Operating Revenues</b>	
Charges for Services	\$ 3,198,301
Miscellaneous Revenues	169,839
<b>Total Operating Revenues</b>	3,368,140
<b>Operating Expenses</b>	
Operation and Maintenance	9,637,847
Depreciation	930,761
<b>Total Operating Expenses</b>	10,568,608
<b>Operating Loss</b>	(7,200,468)
<b>Nonoperating Revenues</b>	
Property Taxes	6,171,980
Intergovernment Revenue	1,682,060
Gain on Disposal of Assets	38,734
<b>Income Before Transfers</b>	692,304
<b>Transfer In</b>	364,899
<b>Change in Net Assets</b>	1,057,203
<b>Net Assets, beginning of year</b>	12,456,092
<b>Net Assets, end of year</b>	\$ 13,513,295

The accompanying notes are an integral part of the financial statements.

Unaudited

**JEFFERSON COUNTY, WISCONSIN**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended December 31, 2012**

	<b>Highway</b>
<b>Cash Flows from Operating Activities</b>	
Receipts from Customers and Users	3,264,344
Payments to Suppliers	29,463,402
Payments to Employees	(38,731,438)
<b>Net Cash Used in Operating Activities</b>	<b>(6,003,692)</b>
<b>Cash Flows from Noncapital Financing Activities</b>	
General Property taxes	6,171,980
Intergovernmental Revenue	1,682,060
Transfers from Other Funds	364,899
<b>Net Cash Provided by Noncapital Financing Activities</b>	<b>8,218,939</b>
<b>Cash Flows from Capital and Related Financing Activities</b>	
Acquisition and Construction of Capital Assets	(2,281,954)
Proceeds from the Sale of Property and Equipment	-
<b>Net Cash Used in Capital and Related Financing Activities</b>	<b>(2,281,954)</b>
<b>Cash and Cash Equivalents - Beginning of Year</b>	<b>3,692,022</b>
<b>Cash and Cash Equivalents - End of Year</b>	<b>3,625,315</b>
<b>Reconciliation of Operating Loss to Net Cash Used in Operating Activities</b>	
Operating Loss	(7,200,468)
Adjustments to Reconcile Operating Loss to Net Cash Used in Operating Activities	
Depreciation expense	930,761
Change in Assets and Liabilities	
Accounts Receivable	(103,796)
Inventories	154,323
Prepaid Items	(7,036)
Accounts Payable	136,031
Accrued Payroll	39,421
Other Accrued Liabilities	47,072
<b>Net Cash Used in Operating Activities</b>	<b>(6,003,692)</b>
<b>Noncash Transactions</b>	
Capital Additions for Equipment Received in Exchange for Equipment Traded-in	1,702,211
Net Book Value of Disposal of Capital Assets for Equipment Traded-in	(1,663,477)
Gain on Assets for Equipment Traded-in	<b>38,734</b>

The accompanying notes are an integral part of the financial statements.

Unaudited

**JEFFERSON COUNTY, WISCONSIN**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**December 31, 2012**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies utilized by Jefferson County, Wisconsin (Jefferson County or County).

**A. Reporting Entity**

Jefferson County is a municipal corporation under the laws of the State of Wisconsin and is governed by an elected thirty member Board of Supervisors. This report includes all of the funds of Jefferson County. The reporting entity for the County consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

A legally separate organization should be reported as a component unit if the elected officials of the primary government are financially accountable to the organization. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to or burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government.

A legally separate, tax exempt organization should be reported as a component unit of a reporting entity if all of the following criteria are met: (1) the economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents; (2) the primary government is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization; (3) the economic resources received or held by an individual organization that the specific primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to that primary government.

This report does not contain any component units.

**JEFFERSON COUNTY, WISCONSIN**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**December 31, 2012**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**B. Government-wide and fund financial statements**

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely, to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Revenues susceptible to accrual include intergovernmental grants, intergovernmental charges for services, county ordinance forfeitures, public charges for services and interest income. Other revenues such as licenses and permits, other fines and forfeits, and miscellaneous revenues are recognized when received in cash or when measurable and available.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 120 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes are recorded in the year levied as receivables and deferred revenues. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

**JEFFERSON COUNTY, WISCONSIN**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**December 31, 2012**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**B. Government-wide and fund financial statements**

Intergovernmental aids and grants are recognized as revenues in the period the County is entitled to the resources and the amounts are available. Amounts owed to the County, which are not available, are recorded as receivables and deferred revenues. Amounts received prior to the entitlement period are also recorded as deferred revenues.

Revenues susceptible to accrual include general intergovernmental assistance, intergovernmental contracts/grants, interdepartmental revenues, property taxes, miscellaneous taxes, charges for services and interest. Other general revenues such as fines and forfeitures, inspection fees, recreation fees and miscellaneous revenues are recognized when received in cash or when measureable and available under criteria described above.

The County reports deferred revenues on the governmental funds balance sheet. Deferred revenues arise from taxes levied in the current year that are for subsequent year's operations. For governmental fund financial statements, deferred revenues arise when potential revenue does not meet both the "measureable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received before the County has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the County has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the government's functions. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods



**JEFFERSON COUNTY, WISCONSIN**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**December 31,2012**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**B. Government-wide and fund financial statements (continued)**

Proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as described for the business-type activities previously in this note.

The proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the proprietary funds are charges to customers for sales and services. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Funds are organized as major funds or non-major funds within the governmental and enterprise statements. A fund is considered major if it is the primary operating fund of the County or meets the following criteria:

- a. Total assets, liabilities, revenues or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type.
- b. The same element of the individual governmental fund or enterprise fund that met the 10 percent test is at least 5 percent of the corresponding total for all governmental and enterprise funds combined.
- c. In addition, any other governmental or enterprise funds that the County believes are particularly important to financial statement users may be reported as a major fund

The government reports the following major governmental funds:

General Fund - The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

Human Service Fund – Social and mental health operations that are primarily funded from federal and state assistance.

The government reports the following major enterprise funds:

Highway Fund - Road and bridge maintenance and construction that are provided on a cost reimbursement basis.

In addition, the County reports the following non-major governmental funds:

Health Services Fund  
Debt Service Fund  
Capital Projects Fund

**JEFFERSON COUNTY, WISCONSIN**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**December 31, 2012**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

**D. Assets, liabilities and net assets or equity**

1. Cash, cash equivalents and investments

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

The County invests in accordance with Wisconsin State Statutes Section 66.0603. Under state statute, investments are limited to:

- Time deposits in any credit union, bank, savings bank, trust company, or savings and loan association authorized to transact business in the state;
- Bonds or securities of any county, city, drainage district, vocational education district, village, town or school district of the state;
- Bonds or securities issued or guaranteed by the Federal government;
- Any security which matures within not more than 7 years, if that security has a rating which is the highest or 2<sup>nd</sup> highest rating category assigned by Standard & Poor's corporation, Moody's investors service, or similar rating agency;
- Securities of an open-end management investment company or investment trust, if the company or trust does not charge a sales load, is registered under the investment company act of 1940, and if the portfolio is limited to bonds and securities issued by the federal government, bonds that are guaranteed as to principal and interest by the federal government, or repurchase agreements that are fully collateralized by bonds or securities of the federal government,
- The state local government investment pool.

2. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans).

All trade and property tax receivables are shown net of an allowance for uncollectibles.

Wisconsin cities, villages and towns are charged with the responsibility of assessing taxable property, collecting taxes and making distribution to the state, county, school districts and other taxing jurisdictions. Property of manufacturing establishments and utilities is assessed by the State Department of Revenue. All assessments are made as of January 1. Taxes on real estate and personal property are levied in December of each year by each municipality within the County for each taxing jurisdiction in amounts that, when collected in the ensuing year, are sufficient to cover net operating expenses, debt service and other expenditures of the said taxing jurisdiction.

**JEFFERSON COUNTY, WISCONSIN**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**December 31, 2012**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

**D. Assets, liabilities and net assets or equity** (continued)

2. Receivables and Payables (continued)

In all taxation districts, real property taxes must either be paid in full by January 31 to the taxation district treasurer, or paid in two or more installments with the first installment paid by January 31 and the balance due by July 31. Amounts paid after January 31 are paid to the County Treasurer. During February, all tax rolls are turned over to the County Treasurer who then continues to collect all delinquent and postponed taxes. Personal property taxes, special assessments, special charges and special taxes must be paid in full by January 31.

During January and February, the taxation district treasurer settles with other taxing jurisdictions for all collections through the preceding month. During August, the County Treasurer must settle in full with the underlying taxing jurisdictions for all real estate and special taxes (except special assessments). The County may then recover any tax delinquencies by enforcing the lien on the property (which commences on September 1) and retain any penalties or interest on the delinquencies for which it has settled.

Collection of delinquent personal property taxes is the duty of the local taxation district treasurer. However, if they remain uncollected after one year, each taxing jurisdiction may be billed their proportionate amount.

3. Inventories and prepaid items

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased. Proprietary fund inventories are generally used for construction and for operation and maintenance work. They are not for resale. They are charged to construction or operation and maintenance expense when used.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

4. Capital assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks and similar items), are reported in the Statement of Net Assets for the governmental activities in the government-wide financial statements. Capital assets are defined by the government as assets with an estimated useful life in excess of one year and an initial cost of more than \$5,000 for all funds. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

**JEFFERSON COUNTY, WISCONSIN**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**December 31, 2012**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**D. Assets, liabilities and net assets or equity (continued)**

4. Capital assets (continued)

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

The county participated in a flood mitigation program in which purchased property is held for flood mitigation purposes.

Property, plant, and equipment of the primary government, as well as the component units, is depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	25 - 50
Road surfaces	25
Bridges	50
Equipment	3 to 15

5. Compensated absences

It is the government's policy to permit employees to accumulate earned but unused vacation and sick pay benefits up to certain limits. All vacation and sick pay is accrued when incurred in the government-wide financial statements. Sick pay is accrued as a liability on the government-wide financial statements as the benefits are earned by the employee but only to the extent it is probable that the employer will compensate the employees for the benefits through cash payments conditioned on the employees' termination or retirement. A liability for these amounts is reported in governmental fund financial statements only if they have matured, for example, as a result of employee resignations and retirements.

6. Deferred revenue

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period or for resources that have been received, but not yet recognizable.

7. Self-funded insurance

The County is self-insured for its health, dental and worker's compensation claims. The claim costs are accounted for in the General Fund. The County calculates the contribution per employee for health, dental and worker's compensation insurance, which is used to charge other funds. An estimated liability for dental, general liability, and worker's compensation insurance claim incurred but not reported has been accrued in the General Fund.

**JEFFERSON COUNTY, WISCONSIN**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**December 31, 2012**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**D. Assets, liabilities and net assets or equity (continued)**

**8. Long-term obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds on a straight-line method basis. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**9. Fund equity**

**Government-Wide Statements:**

Equity is classified as net assets government-wide and proprietary fund statements and displayed in three components:

- a. Invested in capital assets, net of related debt - Amount of capital assets, net of accumulated depreciation, less outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets, less unexpended proceeds of borrowings.
- b. Restricted net assets - Amount of net assets that are subject to restrictions that are imposed by: 1) external groups, such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets - Net assets that are neither classified as restricted nor as invested in capital assets, net of related debt.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources, as they are needed.

**JEFFERSON COUNTY, WISCONSIN**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**December 31,2012**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

**D. Assets, liabilities and net assets or equity** (continued)

9. Fund equity (continued)

Fund Statements:

Governmental fund equity is classified as fund balance. In accordance with Governmental Accounting Standards Board Statement No. 54 – *Fund Balance Reporting and Governmental Fund Type Definitions*, the County classifies governmental fund balances as follows:

- a. Nonspendable - includes fund balance amounts that cannot be spent because they are either 1) not in spendable form or 2) legally or contractually required to be maintained intact.
- b. Restricted - includes fund balance amounts when constraints placed on the use of the resources are either 1) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or 2) imposed by law through constitutional provisions or enabling legislation.
- c. Committed - includes fund balance amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority. Committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action it employed to previously commit those funds. Fund balance amounts are committed through a formal action (ordinance, resolution, motion) of the County Board.
- d. Assigned - includes fund balance amounts that are considered by the government's intent to be used for a specific purpose, but are neither restricted nor committed. Fund balances may be assigned through the following: 1) The County Board has adopted a financial policy authorizing administration and committees of the County Board to assign amount for a specific purpose 2) All remaining positive spendable amounts in the governmental funds, other than the general fund, that are neither restricted nor committed.
- e. Unassigned - includes the residual general fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the general fund. It also includes fund balance amounts in other governmental funds where expenditures incurred for specific purposes exceed the amount restricted, committed, or assigned to those purposes.

The County considered restricted amounts to be spent first when restricted, committed, assigned and unassigned fund balances are available unless there are legal documents or contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the County will first use committed, then assigned and lastly unassigned amounts of unrestricted fund balances when expenditures are made.

**JEFFERSON COUNTY, WISCONSIN**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**December 31, 2012**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

**II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

During October, County management submits to the County Board a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. After submission to the governing body, public hearings are held to obtain taxpayer comments. Following the public hearings, the proposed budget, including authorized additions and deletions, is legally enacted by County Board action.

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the governmental and proprietary funds. Budget is defined as the originally approved budget plus or minus approved amendments. Individual amendments throughout the year were not material in relation to the original budget. Budget appropriations not expended during the year are closed to fund balance unless authorized by the governing body to be forwarded into the succeeding year's budget.

During the year, formal budgetary integration is employed as a management control device for the governmental and proprietary funds.

A comparison of budget to actual is included in the accompanying financial statements for all governmental fund types by function. In order to keep this report from becoming unduly complex, the County has chosen not to present budget to actual data demonstrating compliance at the legal level of control for the proprietary fund types.

The budget is prepared by department level. The legal level of budgetary control is the cost center level. A cost center can be a department or activity. Management can make transfers within a department without the approval of the County Board. Transfers between departments or budget amendments requiring the use of fund balance require initial approval by management and are subsequently authorized by the Finance Committee or County Board.

Encumbrance accounting is not used by the County to record commitments related to unperformed contracts for goods and services.

At the end of the year the County Board increased department appropriations by \$266,985.

**JEFFERSON COUNTY, WISCONSIN**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**December 31, 2012**

**III. DETAILED NOTES ON ALL FUNDS**

**A. Cash, cash equivalents and investments**

The County maintains various cash and investment accounts, including pooled funds that are available for use by all funds. Each fund's portion of these accounts is displayed in the financial statements as "Cash and Cash Equivalents" and "Investments."

The County is authorized by Wisconsin Statute 66.0603 to invest in the following instruments:

- a. Time deposits in any credit union, bank, savings bank, trust company or savings and loan association which is authorized to transact business in this state if the time deposits mature in not more than three years.
- b. Bonds or securities issued or guaranteed as to principal and interest by the federal government, or by a commission, board or other instrumentality of the federal government.
- c. Bonds or securities of any county, city, drainage district, technical college district, local exposition district, local professional baseball park district, local professional football stadium district, local cultural arts district, village, town or school district of this state. In addition, bonds issued by the University of Wisconsin Hospitals and Clinics Authority.
- d. Any security which matures or which may be tendered for purchase at the option of the holder within not more than seven years of the date on which it is acquires, if that security has a rating which is the highest or second highest rating category assigned by the Standard & Poor's Corporation, Moody's Investor Service or other similar nationally recognized rating agency or if that security is senior to, or on a parity with, a security of the same issuer which has such a rating.
- e. The Local Government Pooled Investment Fund.
- f. Repurchase agreements with public depositories, if the agreement is secured by federal bonds or securities.
- g. Securities of open-end management investment companies or investment trust (mutual funds) if the portfolio is limited to (1) bonds and securities issued by the federal government or a commission, board or other instrumentality of the federal government, (2) bonds that are guaranteed as to principal and interest by the federal government or a commission, board or other instrumentality of the federal government, and (3) repurchase agreements that are fully collateralized by these bonds or securities.

The carrying amount of the County's cash, cash equivalents and investments consist of the following:



**JEFFERSON COUNTY, WISCONSIN**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**December 31, 2012**

**III. DETAILED NOTES ON ALL FUNDS (continued)**

**A. Cash, cash equivalents and investments (continued)**

Demand deposits	\$ 1,861,625
Petty cash	4,750
Mutual funds	6,004,260
Certificates of deposit	405,000
Local Government Investment Pool (LGIP)	9,576,204
US Treasury notes	3,445,208
Federal Home Loan Bank notes	2,015,531
Federal Home Loan Mortgage notes	-
Federal National Mortgage notes	3,069,773
Corporate bonds	5,508,683
<b>Total cash, cash equivalents, and investments</b>	<b><u>\$ 31,891,035</u></b>

Cash and investments are presented in the Statement of Net Assets as follows:

Cash and cash equivalents	\$ 16,403,726
Investments	14,039,196
Restricted cash	<u>1,448,113</u>
<b>Total cash, cash equivalents, and investments</b>	<b><u>\$ 31,891,035</u></b>

Deposits and investments of the County are subject to various risks. Presented below is a discussion of the specific risks and the County's policy related to the risk.

**1. Custodial Credit Risk**

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in possession of an outside party. The custodial risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. Wisconsin statutes require repurchase agreements to be fully collateralized by bonds or securities issued or guaranteed by the federal government or its instrumentalities. The County does not have an additional custodial credit risk policy.

Deposits with financial institutions within the State of Wisconsin are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of \$250,000 for time and savings deposits and \$250,000 for demand deposits per official custodian per insured depository institution. Deposits with financial institutions located outside the State of Wisconsin are insured by the FDIC in the amount of \$250,000 per official custodian per depository institution. In addition, the State of Wisconsin has a State Guarantee Fund which provides a maximum of \$400,000 per public depository above the amount provided by an agency of the U.S. Government. However, due to the relatively small size of the State Guarantee Fund in relation to the Fund's total coverage, total recovery of insured losses may not be available.

**JEFFERSON COUNTY, WISCONSIN**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**December 31, 2012**

**III. DETAILED NOTES ON ALL FUNDS (continued)**

**A. Cash, cash equivalents and investments (continued)**

The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2012, the fair value of the County's share of the LGIP's assets was substantially equal to the amount as reported in these statements.

As of December 31, 2012, \$\_\_\_\_\_ of the County's deposits with financial institutions was in excess of federal depository insurance limits and uncollateralized (or collateralized with securities held by the pledging financial institution or its trust department or agent but not in the County's name).

**2. Credit Risk**

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligations to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Wisconsin statutes limit investments in securities to the top two ratings assigned by nationally recognized statistical rating organizations.

The County's investment policy limits the County to investments of the following type:

- US Government securities (rating of AAA)
- US Government backed securities (rating of AAA)
- US Government Agencies that are implicitly backed by the US Government (rating of AAA)
- Wisconsin Local Government Investment Pool
- Commercial paper with companies rated AAA

Below is a listing of the County investment balances subject to credit risk and the corresponding rating at the end of the year by Standard and Poor:

<u>Security</u>	<u>Balance</u>	<u>Rating</u>
Government and Agency Mutual Funds	\$ 3,992,097	AAA
Money Market Mutual Fund	2,012,163	AAA
Federal Home Loan Bank notes	2,015,531	AA+
Federal National Mortgage notes	3,069,773	AA+
Corporate bonds	1,768,754	AA+
Corporate bonds	799,093	AA-
Corporate bonds	2,940,836	A+
Local Government Investment Pool	<u>9,576,204</u>	Not rated
<b>Total</b>	<u><u>\$ 26,174,451</u></u>	

**JEFFERSON COUNTY, WISCONSIN**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**December 31, 2012**

**III. DETAILED NOTES ON ALL FUNDS (continued)**

**A. Cash, cash equivalents and investments (continued)**

**4. Concentration of Credit Risk**

Concentration of credit risk refers to risk of loss attributed to the County investment in a single issuer. The County's investment policy related to concentration of credit risk is that the County Investment Officer shall diversify the investment portfolio within the allowed securities as needed with investment return, liquidity, and immediate cash flow needs kept in mind. The only limit related to concentration of securities with a single issuer shall be that no more than five percent (5%) of the investment portfolio shall be in commercial paper.

As of December 31, 2012, the issuer concentration is listed below.

Federal Home Loan Bank notes	6.8%
Corporate bonds, General Electric	6.0%
Corporate bonds, INT Business Mach	2.7%
Corporate bonds, Barclays	3.4%
Corporate bonds, CNP Parabas	3.4%
Corporate bonds, Bank of New York	3.1%
Federal National Mortgage notes	10.4%
Money market mutual funds	6.8%
<b>Total</b>	<b>100.0%</b>

**JEFFERSON COUNTY, WISCONSIN**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**December 31, 2012**

**III. DETAILED NOTES ON ALL FUNDS (continued)**

**A. Cash, cash equivalents and investments (continued)**

5. Interest Rate Risk

Interest rate risk is the risk that, changes in interest rates will adversely affect the fair value of an investment. The County's investment policy related to interest rate risk is that the County shall not have investments with maturities longer than 36 months unless specifically recommended by the Investment Officer and approved by the Finance Committee. As of December 31, 2012, the County had the following investments and maturities:

<u>Type of Investment</u>	<u>Fair Value</u>	<u>Average Maturity (Months)</u>
Money Market Mutual Fund	\$ 2,012,163	Not available
US Treasury notes	3,445,208	22.87
Federal Home Loan Bank notes	2,015,531	38.91
Federal National Mortgage notes	3,069,773	30.29
Corporate bonds	5,508,683	8.10
Government and Agency Mutual Funds	3,992,097	Not available
Local Government Investment Pool	9,576,204	Not available

The Local Government Investment Pool (LGIP) is a State of Wisconsin run and operated investment fund. Governmental entities including counties, municipalities and school districts may deposit money in the LGIP which holds investments in U.S. Government securities, certificate of deposits, commercial papers, corporate notes and repurchase agreements. Participants in the fund may withdraw or add to their account balances at par at any time. As of December 31, 2012 the fair value of these investments was substantially equal to the amount reported in these statements.

**JEFFERSON COUNTY, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
December 31, 2012**

**III. DETAILED NOTES ON ALL FUNDS (continued)**

**B. Restricted assets**

Restricted assets on December 31, 2012 consisted of cash, cash equivalents and investments held for the following purposes:

General Fund	
Park land purchase and development	\$ 87,359
Park endowment fund (Carlin Weld)	5,000
Sheriff restricted purposes checking accounts	80,169
Clerk of Courts certificate of deposit	100,000
Clerk of Courts checking	484,133
Clerk of Courts LGIP investment	25,899
General Fund total	<u>782,560</u>
Human Services	
Protective payee accounts	<u>665,553</u>
<b>Total</b>	<u><u>\$ 1,448,113</u></u>

**C. Property tax apportionments**

Property taxes are apportioned annually in November to local taxing units within the County for financing state charges and the subsequent year's operations of the County. Since the November apportionment is not due from local taxing districts until February of the subsequent year, the County's apportionment is recorded as deferred revenue at year-end. Property tax payments from individual property owners are due in two installments by January 31 and July 31. During the month of February, each local taxing district settles with the County for both collected and unpaid property taxes. At the February settlement, the County becomes responsible for the collection of unpaid property taxes, including unpaid property taxes returned by local taxing districts for financing their individual operations. Property taxes subsequently not paid by property owners by September 1 of the same year are considered delinquent. The delinquent taxes are then acquired by the County's General Fund in accordance with state statutes in order to provide the County with statutory lien.

Property taxes recorded on December 31, 2012 for collection in 2013 are for the following:

State apportionment	\$ 1,068,396
County apportionment	<u>26,906,209</u>
<b>Total</b>	<u><u>\$ 27,974,605</u></u>

**JEFFERSON COUNTY, WISCONSIN**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**December 31, 2012**

**III. DETAILED NOTES ON ALL FUNDS (continued)**

**D. Delinquent property taxes - General Fund**

Delinquent property taxes of the General Fund represent unpaid property taxes on real estate, including state and local government equities therein. Under state statutes, the County annually reimburses the state and local governments, school districts and technical colleges within the County for their equities in property taxes not collected from the property owner. Unless redeemed by the property owner, the County will eventually obtain tax deed ownership of the properties comprising delinquent taxes. In the past, the County has generally been able to recover its investment in delinquent taxes by sale of the tax deeded properties.

On December 31, 2012 the County's General Fund reports \$5,231,602 in delinquent taxes as tax certificates as shown in the following aging.

<u>Year Acquired</u>	<u>Total</u>	<u>Johnson Creek Special Assessments</u>	<u>Net</u>
Prior to 2006	\$ 105,719	\$ -	\$ 105,719
2006	93,479	-	93,479
2007	236,609	-	236,609
2008	403,704	2,442	401,262
2009	700,799	6,579	694,220
2010	1,357,477	30,648	1,326,829
2011	2,401,749	28,265	2,373,484
<b>Total</b>	<b>\$ 5,299,536</b>	<b>\$ 67,934</b>	<b>\$ 5,231,602</b>

In 2005, the County adopted a resolution that limits the County's requirement to settle with other taxing jurisdictions for unpaid special assessments using County funds. The County has resolved to settle in full for unpaid special assessments or special charges not to exceed a total of \$10,000 per tax parcel. Included in the above tax certificates is \$67,934 of delinquent special assessments, and \$13,609 of interest on delinquent special assessments that exceed the County's threshold of \$10,000 per tax parcel. These amounts will be remitted to the appropriate taxing jurisdictions only to the extent collected by the County.

**JEFFERSON COUNTY, WISCONSIN**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**December 31,2012**

**III. DETAILED NOTES ON ALL FUNDS (continued)**

**E. Receivables**

Receivables as of year-end for the government's individual major funds, including the applicable allowances for uncollectible accounts, are as follows:

Property taxes levied for subsequent year	<u>\$ 27,974,605</u>
Delinquent property taxes	5,299,536
Interest on delinquent property taxes	<u>1,319,763</u>
Total delinquent taxes	<u>6,619,299</u>
Total taxes	<u>34,593,904</u>
Due from other government	3,738,458
Accounts receivable	<u>2,400,994</u>
Total accounts receivable	6,139,452
Gross Receivables	40,733,356
Less: allowance for uncollectible accounts	<u>(20,000)</u>
Net total receivables	<u>\$ 40,713,356</u>

**JEFFERSON COUNTY, WISCONSIN**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**December 31, 2012**

**III. DETAILED NOTES ON ALL FUNDS (continued)**

**F. Capital assets**

Capital asset activity for the year ended December 31, 2012 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<b>Governmental activities</b>				
Capital assets not being depreciated				
Land	\$ 5,227,040	\$ -	\$ -	\$ 5,227,040
Land - right of way	8,983,703	27,802	-	9,011,505
Land - flood mitigation	10,909,173	138,893	-	11,048,066
Construction in Progress	576,150	1,569,645	576,150	1,569,645
Total capital assets, not being depreciated	<u>25,696,066</u>	<u>1,736,340</u>	<u>576,150</u>	<u>26,856,256</u>
Capital assets being depreciated				
Buildings and improvements	27,199,590	518,326	5,087	27,712,829
Roads and bridges	63,121,109	3,758,735	799,172	66,080,672
Equipment	8,211,558	1,392,344	203,238	9,400,664
Total capital assets being depreciated	<u>98,532,257</u>	<u>5,669,405</u>	<u>1,007,497</u>	<u>103,194,165</u>
Accumulated depreciation				
Buildings and improvements	18,640,158	551,941	-	19,192,099
Roads and bridges	20,410,711	1,819,322	563,288	21,666,745
Equipment	4,528,691	841,515	191,338	5,178,868
Total accumulated depreciation	<u>43,579,560</u>	<u>3,212,778</u>	<u>754,626</u>	<u>46,037,712</u>
Capital assets being depreciated, net of accumulated depreciation	<u>54,952,697</u>	<u>2,456,627</u>	<u>252,871</u>	<u>57,156,453</u>
Total capital assets, net of depreciation	<u>\$ 80,648,763</u>	<u>\$ 4,192,967</u>	<u>\$ 829,021</u>	<u>\$ 84,012,709</u>



**JEFFERSON COUNTY, WISCONSIN**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**December 31, 2012**

**III. DETAILED NOTES ON ALL FUNDS (continued)**

**F. Capital assets (continued)**

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>
<b>Business Activities</b>				
Capital Assets not being depreciated				
Land--Highway	\$ 148,887	\$ 406,916	\$ -	\$ 555,803
Capital assets being depreciated				
Buildings and improvements	2,725,493	-	-	2,725,493
Equipment	11,970,391	3,542,460	2,703,086	12,809,765
Total capital assets being depreciated	<u>14,695,884</u>	<u>3,542,460</u>	<u>2,703,086</u>	<u>15,535,258</u>
Accumulated Depreciation				
Buildings and improvements	1,889,704	88,194	-	1,977,898
Equipment	5,119,792	842,567	1,074,400	4,887,959
Total accumulated depreciation	<u>7,009,496</u>	<u>930,761</u>	<u>1,074,400</u>	<u>6,865,857</u>
Capital assets being depreciated, net of accumulated depreciation	<u>7,686,388</u>	<u>2,611,699</u>	<u>1,628,686</u>	<u>8,669,401</u>
Total capital assets, net of depreciation	<u>\$ 7,835,275</u>	<u>\$ 3,018,615</u>	<u>\$ 1,628,686</u>	<u>\$ 9,225,204</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

<b>Governmental Activities</b>	
General Government	\$ 363,784
Public Safety	457,896
Public Works	1,827,250
Health and Human Services	191,895
Culture, Recreation and Education	361,114
Conservation and Development	10,839
	<u>3,212,778</u>
Total depreciation expense	<u>3,212,778</u>
Business-Type Activities-Highway	<u>\$ 930,761</u>

**JEFFERSON COUNTY, WISCONSIN**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**December 31, 2012**

**III. DETAILED NOTES ON ALL FUNDS (continued)**

**G. Interfund activity**

The details of interfund transfers for the year ended December 31, 2012 are shown below:

	<u>Transfer In</u>	<u>Transfer Out</u>
General Fund		
Health Department	\$ -	\$ 23,151
Human Services	-	167,585
Highway Department	-	364,899
Total General Fund	-	555,635
Human Services-General	167,585	-
Nonmajor Funds	23,151	-
Highway Fund-General Fund	364,899	-
	\$ 555,635	\$ 555,635

During the year, infrastructure assets related to governmental activities with a book value of \$4,674,546 were transferred from the Highway Fund. This amount has been reported as an operating expense in the Highway fund statements, rather than a transfer of financial resources. However, in the government-wide statements a transfer of capital resources was reported.

**JEFFERSON COUNTY, WISCONSIN**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**December 31, 2012**

**III. DETAILED NOTES ON ALL FUNDS (continued)**

**H. Deferred revenues**

Governmental funds report *deferred revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *deferred revenue* and *unearned revenue* reported in the governmental funds were as follows:

	<b>Unavailable</b>	<b>Unearned</b>	<b>Total</b>
Current year property tax levy	\$ -	\$ 21,060,260	\$ 21,060,260
Delinquent property taxes and interest	1,306,154	-	1,306,154
County portion of delinquent property taxes	992,742	-	992,742
Court fees receivable	314,268	-	314,268
Grant revenue	92,417	-	92,417
Other deferred revenue	-	15,056	15,056
	<u>2,705,581</u>	<u>15,056</u>	<u>2,720,637</u>
<b>Total</b>	<b>\$ 2,705,581</b>	<b>\$ 21,075,316</b>	<b>\$ 23,780,897</b>

**I. Long-term obligations**

Legal margin for new debt

Wisconsin Statutes limit direct general obligation borrowing in the amount equivalent to 5% of the equalized valuation of taxable property. The County's legal margin for creation of additional general obligation debt on December 31, 2012 follows:

Equalized value of the County (TID in)	\$ 6,295,567,900
Statutory limitation percent	5%
General obligation debt limitation, as per Section 67.03 of the Wisconsin Statutes	314,778,395
Less outstanding general obligation debt	(54,468)
Remaining legal margin	<b>\$ 314,723,927</b>

**JEFFERSON COUNTY, WISCONSIN**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**December 31, 2012**

**III. DETAILED NOTES ON ALL FUNDS (continued)**

**I. Long-term obligations (continued)**

General obligation debt is a direct obligation and pledge of the full faith and credit of the County. General obligation debt currently outstanding includes the following individual debt issues:

\$875,000 promissory notes issued 7/12/00; due in quarterly installments \$27,234 due in due in January and April of 2013; interest at .5% above the Local Government Investment Pool rate \$ 54,468

Annual debt service requirements to maturity are as follows, with estimated interest due to a variable rate.

<u>Year Ending December 31,</u>	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	<u>\$ 54,468</u>	<u>\$ 115</u>	<u>\$ 54,583</u>

Long-term liability activity for the year ended December 31, 2012, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
<b>Governmental Activities</b>					
General obligation notes	\$ 163,405	\$ -	\$ 108,937	\$ 54,468	\$ 54,468
Compensated absences	<u>3,779,367</u>	<u>2,796,676</u>	<u>2,763,467</u>	<u>3,812,576</u>	<u>2,721,861</u>
Total governmental activities long-term liabilities	<u>\$ 3,942,772</u>	<u>\$ 2,796,676</u>	<u>\$ 2,872,404</u>	<u>\$ 3,867,044</u>	<u>\$ 2,776,329</u>
<b>Business-Type Activities</b>					
Compensated absences	<u>\$ 531,330</u>	<u>\$ 422,664</u>	<u>\$ 375,591</u>	<u>\$ 578,403</u>	<u>\$ 386,868</u>

Governmental activities are liquidated by the general fund and proprietary funds are expected to be liquidated from proprietary fund revenues.

**JEFFERSON COUNTY, WISCONSIN**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**December 31, 2012**

**III. DETAILED NOTES ON ALL FUNDS (continued)**

**J. Fund equity**

1. Government-wide statements

Net assets of the governmental activities reported on the government-wide statement of net assets at December 31, 2012 includes the following:

Invested in capital assets, net of accumulated depreciation and related debt

Land	\$ 5,227,040
Land - right of way	9,011,505
Land - flood mitigation	11,048,066
Construction in Progress	1,569,645
Buildings and improvements	27,712,829
Roads and bridges	66,080,672
Machinery and equipment	9,400,664
Total capital assets	130,050,421
Less: Accumulated depreciation	(46,037,712)
	84,012,709
Less: related long-term debt outstanding	(54,468)
Total Invested in Capital Assets, Net of Related Debt	83,958,241

Restricted for CDBG Program	201,133
Restricted for County Board - Donations	250
Restricted for Economic development	173,477
Restricted for Register of deeds - statute	133,249
Restricted for Land information - statute	104,174
Restricted for Parks improvement	137,542
Restricted for Public safety programs	514,060
Restricted for UW educational activities	1,353
Restricted for Fair Park -- Donations	9,653
Restricted for Zoning	235,209
Restricted for Human Services	17,134
Restricted for Health Services	696,941
Total restricted net assets	2,224,175

Unrestricted	29,686,718
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Total Governmental Activities Net Assets	\$ 115,869,134
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**JEFFERSON COUNTY, WISCONSIN**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**December 31, 2012**

**III. DETAILED NOTES ON ALL FUNDS (continued)**

**J. Fund equity (continued)**

Net assets of the business-type activities reported on the government-wide statement of net assets at December 31, 2012 includes the following:

Invested in capital assets, net of accumulated depreciation and related debt	
Land	\$ 555,803
Buildings and improvements	2,723,604
Machinery and equipment	12,811,655
Total capital assets	<u>16,091,062</u>
Less: Accumulated depreciation	<u>(6,865,858)</u>
Total Invested in Capital Assets, Net of Related Debt	9,225,204
 Restricted for local road improvements	 119,651
 Unrestricted Net Assets	 <u>4,168,440</u>
 Total Business-type Activities Net Assets	 <u><u>\$ 13,513,295</u></u>

**2. Fund Statements**

Governmental Fund Balances reported on the fund financial statements at December 31, 2012 include the following:

Nonspendable	
General Fund	
Inventory	\$ 64,135
Delinquent property taxes	4,238,860
Prepaid expenditures	750,483
Total General Fund	<u>5,053,478</u>
Health and Human Services Fund	
Prepaid expenditures	<u>157,084</u>
Nonmajor funds	
Prepaid expenditures	<u>18,586</u>
 Total nonspendable	 <u><u>\$ 5,229,148</u></u>

**JEFFERSON COUNTY, WISCONSIN**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**December 31, 2012**

**III. DETAILED NOTES ON ALL FUNDS (continued)**

**J. Fund equity (continued)**

Restricted

General Fund	
CDBG Program	\$ 201,133
County Board -- Donation	250
Economic development	173,477
Register of deeds - statute	133,249
Land information - statute	104,174
Parks improvements	137,542
Public safety programs	514,060
UW educational activities	1,353
Fair Park - donations	9,653
Zoning	235,209
Total General Fund	<u>1,510,100</u>
Human Services Fund - Human services	17,134
Nonmajor Funds - Health services	696,941
Total restricted	<u><u>\$ 2,224,175</u></u>

Committed

General Fund	
Subsequent year budget	\$ 2,626,342
General liability insurance reserve	197,593
Continuing accounts	1,511,624
Information Systems	179,221
Total General Fund	<u>4,514,780</u>
Human Services Fund - continuing accounts	215,226
Total committed	<u><u>\$ 4,730,006</u></u>

Assigned

General Fund	
Vested holiday pay	\$ 1,801
Vested sick pay	973,111
Vested vacation pay	1,762,600
Vested comp pay	27,531
Total assigned	<u><u>\$ 2,765,043</u></u>

Unassigned

General Fund	\$ 17,797,156
Human Services Fund - Human services	209,703
Nonmajor Funds - Health services	74,660
Total unassigned	<u><u>\$ 18,081,519</u></u>

**JEFFERSON COUNTY, WISCONSIN**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**December 31, 2012**

**IV. OTHER INFORMATION**

**A. Claims and other legal proceedings**

From time to time, the County becomes party to claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management and Corporation Counsel that the likelihood is remote that any such pending claims or proceedings will have a material adverse effect on the County's financial position.

**B. Intergovernmental grants**

The County participates in a number of federal and state assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

**C. Risk management**

The County is exposed to various risks of loss related to torts; theft, damage or destruction of assets; errors or omissions; employee health and accident claims; or acts of God. The County purchases commercial insurance for employee health claims. Settled claims have not exceeded commercial coverage in any of the past three years, and there has been no significant reduction in insurance coverage from the previous year. The County has chosen to retain a portion of the risks through self-insurance programs. A description of the County's risk management is presented below:

1. Property and liability insurance:

In 2008, the County became a member, with certain other units of government within the State of Wisconsin, of the Wisconsin Municipal Mutual Insurance Company (WMMIC), a non-assessable mutual company which provides liability insurance and risk management services to its members. The County's coverage began as of January 1, 2009. The scope of insurance protection provided by WMMIC is broad, covering automobile liability, general liability, law enforcement liability, public official's errors and omissions, civil rights, incidental medical malpractice, personal injury, equal rights, and Americans with Disabilities Act at policy limits of \$5,000,000 per occurrence with a \$10,000,000 aggregate for general and automobile liability claims and a \$15,000,000 aggregate for errors or omissions claims. At this time, settled claims have not exceed the commercial coverage in any of the past three years. WMMIC's exposure in its layer of insurance is limited to \$1,000,000 per occurrence in that the company purchases \$4,000,000 per occurrence in reinsurance for losses in excess of its retained layer of coverage.



**JEFFERSON COUNTY, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
December 31, 2012**

**IV. OTHER INFORMATION (continued)**

**C. Risk management (continued)**

WMMIC is governed by one entity-one vote. Member entities include the counties of Walworth, Brown, Chippewa, Dane, Dodge, Eau Claire, Kenosha, LaCrosse, Manitowoc, Marathon, Outagamie, St Croix, Waukesha, and the cities of Eau Claire and Madison. All member entities participate in the governing of the company. Its Board of Directors is made up of at least five representatives of the participating entities and the company's Charter allows for the appointment of two at large members to the Board of Directors. The participants elect the board members at the annual meeting. The board has the authority to adopt its own budget, set policy matters and control the financial affairs of the company.

The County's investment in WMMIC is reported on the General fund balance sheet as an investment in WMMIC. The County's original capitalization amount paid in was \$783,000. According to its bylaws, WMMIC allocated equity to members based on the percentage of participation. As of December 31, 2012, the County's percentage participation was 2.42% and the current value of their equity was \$925,452. A list of other members and their share of participation is in the WMMIC report. Separate financial statements can be obtained from WMMIC at their address of 4785 Hayes Road, Madison, Wisconsin, 53704.

The County also purchases commercial insurance policies for various property and other liability risks. Payments of premiums for these policies are also recorded as expenditures in various funds of the County.

**2. Dental Insurance:**

County employees, retirees, and employee dependents are eligible for dental benefits from a dental self-insurance plan. Funding is provided by charges to County departments, employees and retirees. The program is no longer supplemented by stop loss protection, which limits the County's annual liability. Expenses consist of payments to a third-party administrator for dental claims, and administrative fees. The claims liability of \$33,000 reported in the General Fund at December 31, 2012, is based on the requirements that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the fund's claim liability amount for 2011 and 2012 is as follows:

	<u>Liability January 1</u>	<u>Claims and Changes in Estimates</u>	<u>Claim Payments</u>	<u>Liability December 31</u>
<b>2011</b>	\$ 26,619	\$ 381,354	\$ 381,915	\$ 26,058
<b>2012</b>	26,058	366,481	359,539	33,000

**JEFFERSON COUNTY, WISCONSIN**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**December 31, 2012**

**IV. OTHER INFORMATION (continued)**

**C. Risk management (continued)**

**3. Workers' Compensation:**

The County has established a worker's compensation fund to finance workers' compensation awards for County employees. The program is funded by charges to County departments. The program also is supplemented by stop loss protection, which limits the County's annual liability. Expenses and accrual of claim liabilities are accounted for based on the requirements that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the liability for 2011 and 2012 are as follows:

	<u>Liability</u> <u>January 1</u>	<u>Claims and</u> <u>Changes in</u> <u>Estimates</u>	<u>Claim</u> <u>Payments</u>	<u>Liability</u> <u>December 31</u>
<b>2011</b>	\$ 124,382	\$ 289,313	\$ 250,439	\$ 163,256
<b>2012</b>	163,256	262,976	182,615	243,617

**4. General Liability**

The County has established a general liability fund to finance general liability insurance claims. The program is funded by charges to the County departments. Expenses and accrual of claim liabilities are accounted for based on the requirements that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the liability for 2011 and 2012 are as follows:

	<u>Liability</u> <u>January 1</u>	<u>Claims and</u> <u>Changes in</u> <u>Estimates</u>	<u>Claim</u> <u>Payments</u>	<u>Liability</u> <u>December 31</u>
<b>2011</b>	\$ 55,929	\$ 91,570	\$ 147,499	\$ -
<b>2012</b>	-	8,157	-	8,157

**JEFFERSON COUNTY, WISCONSIN**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**December 31, 2012**

**IV. OTHER INFORMATION (continued)**

**E. Defined benefit pension plans**

All eligible County employees participate in the Wisconsin Retirement System (WRS); a cost-sharing, multiple-employer, defined benefit, public employee retirement system. All employees, initially employed by a participating WRS employer prior to July 1, 2011, expected to work at least 600 hours a year and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1200 hours a year and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS. Note: Employees hired to work nine to ten months per year, (e.g. teachers contracts), but expected to return year after year are considered to have met the one-year requirement.

Effective the first day of the first pay period on or after June 29, 2011 the employee required contribution was changed to one-half of the actuarially determined contribution rate for General category employees, including Teachers, and Executives and Elected Officials. Required contributions for protective contributions are the same rates as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement. Contribution rates for 2012 are:

	<u>Employee</u>	<u>Employer</u>
General (including Teachers)	5.9%	5.9%
Executives & Elected Officials	7.05%	7.05%
Protected with Social Security	5.9%	9.0%
Protective without Social Security	5.9%	11.3%

The payroll for County employees covered by the WRS for the year ended December 31, 2012 was \$24,122,327; the employer's total payroll was \$24,201,622. The total required contribution for the year ended December 31, 2012 was \$3,037,264, which consisted of \$1,611,033, or 6.7% of payroll from the employer and \$1,426,231, or 5.9% of payroll from employee. Total contributions for the years ending December 31, 2011 and 2010 were \$2,925,422 and \$3,040,848, respectively, equal to the required contributions for each year.

Employees who retire at or after age 65 (62 for elected officials and 54 for protective occupation employees with less than 25 years of service, 53 for protective occupation employees with more than 25 years of service) are entitled to receive a retirement benefit. Employees may retire at age 55 (50 for protective occupation employees), and receive actuarially reduced benefits. The factors influencing the benefit are: (1) final average earnings, (2) years of creditable service, and (3) a formula factor. A final average earnings is the average of the employee's three highest year's earnings. Employees terminating covered employment before becoming eligible for a retirement benefit may withdraw their contributions and, by doing so, forfeit all rights to any subsequent benefit. For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998 through July 1, 2011 are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011 must have five years of creditable service to be vested.

**JEFFERSON COUNTY, WISCONSIN**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**December 31, 2012**

The WRS also provides death and disability benefits for employees. Eligibility and the amount of all benefits are determined under Chapter 40 of Wisconsin Statutes.

The WRS issues an annual financial report that may be obtained by writing to:

Department of Employee Trust Funds  
P.O. Box 7931  
Madison, WI 53707-7931.

**F. Subsequent events**

Management evaluated subsequent events through \_\_\_\_\_, 2013, the date the financial statements were available to be issued. Events or transactions occurring after December 31, 2012, but prior to \_\_\_\_\_, 2013 that provide additional evidence about conditions that existed at December 31, 2011 have been recognized in the financial statements for the year ended December 31, 2011. Events or transactions that provided evidence about conditions that did not exist at December 31, 2011 but arose before the financial statements were available to be issued have not been recognized in the financial statements for the year ended December 31, 2011.

**JEFFERSON COUNTY, WISCONSIN**  
**Combining Balance Sheet**  
**December 31, 2012**

<b>ASSETS</b>	<u>Health Services</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total</u>
Cash and Cash Equivalents	\$ 580,702	\$ -	\$ -	\$ 580,702
Property Tax Receivables				
Current Year Tax Levy	897,264	54,584	626,981	1,578,829
Accounts Receivable				
Due from Other Government Units	60,917	-	-	60,917
General Accounts Receivable	134,926	-	-	134,926
Prepaid Expenditures	18,586	-	-	18,586
<b>TOTAL ASSETS</b>	<u>1,692,395</u>	<u>54,584</u>	<u>626,981</u>	<u>2,373,960</u>
 <b>LIABILITIES</b>				
Accounts Payable	4,943	-	-	4,943
Defered Revenues				
Current Year Property Tax Levy	897,264	54,584	626,981	1,578,829
<b>TOTAL LIABILITIES</b>	<u>902,207</u>	<u>54,584</u>	<u>626,981</u>	<u>1,583,772</u>
 <b>FUND BALANCES</b>				
Nonspendable	18,586	-	-	18,586
Restricted	696,941	-	-	696,941
Unassigned	74,660	-	-	74,660
<b>TOTAL FUND BALANCES</b>	<u>790,187</u>	<u>-</u>	<u>-</u>	<u>790,187</u>
 <b>TOTAL LIABILITIES AND FUND BALANCES</b>	 <u>\$ 1,692,395</u>	 <u>\$ 54,584</u>	 <u>\$ 626,981</u>	 <u>\$ 2,373,960</u>

Unaudited

**JEFFERSON COUNTY, WISCONSIN**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended December 31, 2012**

	<u>Health Services</u>	<u>Debt Service</u>	<u>Total</u>
<b>Revenues</b>			
Property Taxes	\$ 970,621	\$ 109,744	\$ 1,080,365
Intergovernment Revenues	467,594	-	467,594
Public Charges for Services	1,122,600	-	1,122,600
Intergovernmental Charges	87,431	-	87,431
Miscellaneous Revenues	10,795	-	10,795
<b>Total Revenues</b>	<u>2,659,041</u>	<u>109,744</u>	<u>2,768,785</u>
<b>Expenditures</b>			
Health and Human Services	2,440,576		2,440,576
Capital Outlay	7,647		7,647
Debt Service			
Principal		108,936	108,936
Interest		808	808
<b>Total Expenditures</b>	<u>2,448,223</u>	<u>109,744</u>	<u>2,557,967</u>
<b>Revenues Over Expenditures</b>	210,818	-	210,818
<b>Other Financing Sources (Uses)</b>			
Transfer In	23,151	-	23,151
<b>Change in Fund Balances</b>	233,969	-	233,969
<b>Fund Balances, Beginning of Year</b>	<u>556,218</u>	<u>-</u>	<u>556,218</u>
<b>Fund Balances, End of Year</b>	<u>\$ 790,187</u>	<u>\$ -</u>	<u>\$ 790,187</u>

Unaudited

**JEFFERSON COUNTY, WISCONSIN**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**Health Department Fund**  
**For the Year Ended December 31, 2012**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property Taxes	\$ 970,621	\$ 970,621	\$ 970,621	\$ -
Intergovernment Revenues	415,947	415,947	467,594	51,647
Public Charges for Services	1,161,916	1,161,916	1,122,600	(39,316)
Interdepartmental charges	85,296	85,296	87,431	2,135
Miscellaneous Revenues	313	313	10,795	10,482
<b>Total Revenues</b>	<u>2,634,093</u>	<u>2,634,093</u>	<u>2,659,041</u>	<u>24,949</u>
<b>Expenditures</b>				
Health and Human Services	2,534,093	2,557,244	2,440,576	116,668
Capital Outlay	-	-	7,647	(7,647)
<b>Total Expenditures</b>	<u>2,534,093</u>	<u>2,557,244</u>	<u>2,448,223</u>	<u>109,021</u>
<b>Revenues Over (Under) Expenditures</b>	100,000	76,849	210,818	133,970
<b>Other Financing Sources</b>				
Transfer In	-	23,151	23,151	-
<b>Change in Fund Balances</b>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	233,969	<u>\$ 133,970</u>
<b>Fund Balances, Beginning of Year</b>			<u>556,218</u>	
<b>Fund Balances, End of Year</b>			<u>\$ 790,187</u>	

Unaudited

**JEFFERSON COUNTY, WISCONSIN**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**Debt Services Fund**  
**For the Year Ended December 31, 2012**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property Taxes	\$ 109,744	\$ 109,744	\$ 109,744	\$ -
<b>Expenditures</b>				
Principal	108,936	108,936	108,936	-
Interest	808	808	808	-
<b>Total Expenditures</b>	<u>109,744</u>	<u>109,744</u>	<u>109,744</u>	<u>-</u>
<b>Revenues Over (Under) Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Change in Fund Balances</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>Fund Balances, Beginning of Year</b>			<u>-</u>	
<b>Fund Balances, End of Year</b>			<u>\$ -</u>	

Unaudited



## STATISTICAL SECTION

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This part of Jefferson County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

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### **FINANCIAL TRENDS – TABLES 1-6**

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

### **REVENUE CAPACITY – TABLES 7-10**

These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.

### **DEBT CAPACITY – TABLES 11-12**

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt as well as the County's ability to issue additional debt in the future.

### **DEMOGRAPHIC AND ECONOMIC INFORMATION – TABLES 13-14**

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

### **OPERATING INFORMATION – TABLES 15-16**

These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

**Sources:** Unless otherwise noted, the information in these schedules is derived from the basic financial statements and/or comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in 2003; schedules presenting government-wide information include information beginning in that year.

Jefferson County, Wisconsin  
Table 1  
Net Assets by Component  
Last Ten Years

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Governmental activities										
Invested in capital assets, net of related debt	\$ 54,635,944	\$ 64,881,537	\$ 67,000,585	\$ 71,381,576	\$ 74,293,193	\$ 66,812,841	\$ 68,068,319	\$ 75,381,872	\$ 80,485,356	\$ 83,958,241
Restricted	3,475,487	2,758,795	1,847,088	-	208,156	329,846	1,320,180	3,286,244	1,858,450	2,224,175
Unrestricted	26,581,530	27,719,925	35,169,317	28,478,462	30,716,894	24,065,034	23,382,009	26,816,103	30,141,568	29,686,718
Total governmental activities net assets	<u>84,692,961</u>	<u>95,360,257</u>	<u>104,016,990</u>	<u>99,860,038</u>	<u>105,218,243</u>	<u>91,207,721</u>	<u>92,770,508</u>	<u>105,484,219</u>	<u>112,485,374</u>	<u>115,869,134</u>
Business-type activities										
Invested in capital assets, net of related debt	***	***	***	***	***	12,019,237	14,113,569	7,561,268	7,835,276	9,225,204
Restricted	***	***	***	***	***	217,032	91,674	91,674	113,467	119,651
Unrestricted	***	***	***	***	***	4,218,866	3,449,696	3,994,197	4,507,347	4,168,440
Total business-type activities net assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,455,135</u>	<u>17,654,939</u>	<u>11,647,139</u>	<u>12,456,090</u>	<u>13,513,295</u>
Primary government										
Invested in capital assets, net of related debt	54,635,944	64,881,537	67,000,585	71,381,576	74,293,193	78,832,078	82,181,888	82,943,140	88,320,632	93,183,445
Restricted	3,475,487	2,758,795	1,847,088	-	208,156	546,878	1,411,854	3,377,918	1,971,917	2,343,826
Unrestricted	26,581,530	27,719,925	35,169,317	28,478,462	30,716,894	28,283,900	26,831,705	30,810,300	34,648,915	33,855,158
Total primary government net assets	<u>\$ 84,692,961</u>	<u>\$ 95,360,257</u>	<u>\$ 104,016,990</u>	<u>\$ 99,860,038</u>	<u>\$ 105,218,243</u>	<u>\$ 107,662,856</u>	<u>\$ 110,425,447</u>	<u>\$ 117,131,358</u>	<u>\$ 124,941,464</u>	<u>\$ 129,382,429</u>

\*\*\* Information not available. All activities were reported as Governmental for the years prior to 2008.

\* Information is from the Statement of Net Assets

Jefferson County, Wisconsin  
Table 2  
Changes in Net Assets  
Last Ten Years  
(accrual basis of accounting)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>Expenses</b>										
<b>Governmental activities</b>										
General Government	\$ 6,713,295	\$ 7,028,745	\$ 6,642,431	\$ 8,045,426	\$ 7,527,284	\$ 8,038,208	\$ 6,883,711	\$ 7,482,859	\$ 7,435,630	\$ 7,497,904
Public Safety	11,528,665	11,562,032	12,001,222	12,017,003	12,442,360	14,186,975	13,270,246	13,197,129	13,429,430	13,036,876
Public Works	8,142,694	7,431,913	8,422,568	6,367,726	7,486,947	1,821,687	1,861,463	1,573,661	1,725,668	1,857,037
Health and Human Services	44,101,437	46,220,171	45,557,854	47,945,537	49,483,771	38,270,965	25,008,265	22,976,053	22,188,872	22,402,840
Culture, Recreation, and Education	3,112,093	2,982,596	2,749,042	3,097,610	3,280,304	3,600,004	3,472,403	3,612,676	3,906,579	3,741,054
Conservation and Development	1,056,193	1,091,690	1,115,085	1,251,635	1,359,772	1,548,127	1,236,440	1,737,143	1,917,657	2,544,135
Interest on Debt	-	-	-	338,046	272,121	51,781	39,898	28,410	3,924	648
<b>Total governmental activities expenses</b>	<b>\$ 74,654,377</b>	<b>\$ 76,317,147</b>	<b>\$ 76,488,202</b>	<b>\$ 79,062,983</b>	<b>\$ 81,852,559</b>	<b>\$ 67,517,747</b>	<b>\$ 51,772,426</b>	<b>\$ 50,607,931</b>	<b>\$ 50,607,760</b>	<b>\$ 51,080,494</b>
<b>Business-type activities</b>										
Countryside Home	***	***	***	***	***	\$ 12,174,347	\$ 12,061,511	\$ 6,446,687	\$ -	\$ -
Highway Department	***	***	***	***	***	6,989,792	6,235,044	5,921,762	6,428,256	5,894,062
<b>Total business-type activities expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,164,139</b>	<b>18,296,555</b>	<b>12,368,449</b>	<b>6,428,256</b>	<b>5,894,062</b>
<b>Total primary government expenses</b>	<b>\$ 74,654,377</b>	<b>\$ 76,317,147</b>	<b>\$ 76,488,202</b>	<b>\$ 79,062,983</b>	<b>\$ 81,852,559</b>	<b>\$ 86,681,886</b>	<b>\$ 70,068,981</b>	<b>\$ 62,976,380</b>	<b>\$ 57,036,016</b>	<b>\$ 56,974,556</b>
<b>Program Revenues</b>										
<b>Governmental activities:</b>										
<b>Charges for services</b>										
General Government	\$ 4,229,975	\$ 2,193,757	\$ 3,792,960	\$ 320,455	\$ 1,545,732	\$ 1,492,884	\$ 1,574,725	\$ 1,338,178	\$ 1,426,406	\$ 1,519,900
Public Safety	1,750,200	1,962,616	2,015,501	1,107,044	1,586,760	1,466,219	1,302,260	1,194,996	1,314,011	1,205,870
Public Works	3,625,655	3,041,581	4,214,081	3,350,514	4,225,635	110,504	81,274	104,987	106,801	92,013
Health and Human Services	16,314,216	16,129,576	17,504,312	17,014,625	15,746,830	7,565,969	6,708,498	4,345,987	4,540,059	5,479,156
Culture, Recreation, and Education	814,628	1,036,366	854,675	371,603	868,896	768,193	1,001,979	1,044,024	1,147,037	1,190,726
Conservation and Development	378,543	414,126	403,733	195,343	817,225	783,639	420,106	250,028	318,525	302,097
<b>Operating grants and contributions</b>										
General Government	555,332	533,925	520,934	740,055	575,311	533,896	510,269	518,504	497,912	450,438
Public Safety	271,604	603,895	1,113,449	325,039	526,572	530,673	382,565	289,539	455,343	393,828
Public Works	2,204,741	1,906,281	2,560,700	1,958,601	1,792,934	38,805	28,730	-	54,244	36,109
Health and Human Services	17,238,943	19,134,335	20,587,956	21,155,224	24,110,848	22,522,070	9,816,057	9,805,770	9,629,886	8,215,302
Culture, Recreation, and Education	98,147	104,149	199,226	102,459	92,515	134,662	57,698	119,823	146,553	117,171
Conservation and Development	179,427	176,384	208,814	195,823	263,258	290,645	561,852	738,772	962,790	1,592,555
<b>Capital grants and contributions</b>										
General Government	-	-	-	41,883	-	-	-	-	-	225,000
Public Safety	-	-	-	285,090	49,897	257,121	570,659	5,122,628	2,122,731	136,720
Public Works	-	-	-	899,713	495,726	900,057	-	-	-	-
Health and Human Services	-	-	-	15,656	-	5,000	-	23,571	-	-
Culture, Recreation, and Education	-	-	-	9,443	8,400	80,000	378,363	-	466,950	10,000
Conservation and Development	-	-	-	-	-	-	-	-	407,073	-
<b>Total governmental activities program revenues</b>	<b>\$ 47,661,411</b>	<b>\$ 47,236,991</b>	<b>\$ 53,976,341</b>	<b>\$ 48,088,570</b>	<b>\$ 52,706,539</b>	<b>\$ 37,480,337</b>	<b>\$ 23,395,035</b>	<b>\$ 24,896,807</b>	<b>\$ 23,596,321</b>	<b>\$ 20,966,885</b>
<b>Business-type activities:</b>										
<b>Charges for services:</b>										
Highway	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,503,990	\$ 3,561,888	\$ 4,131,586	\$ 3,607,555	\$ 3,368,140
Elderly Care - Countryside	-	-	-	-	-	8,037,510	8,922,068	4,225,200	-	-
<b>Operating grants and contributions</b>										
Highway	-	-	-	-	-	1,974,125	1,704,857	1,986,454	1,729,569	1,682,059
Elderly Care - Countryside	-	-	-	-	-	1,273,656	1,166,965	429,407	-	-
<b>Total business-type activities program revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,789,281</b>	<b>15,355,778</b>	<b>10,772,647</b>	<b>5,337,124</b>	<b>5,050,199</b>
<b>Total primary government program revenues</b>	<b>\$ 47,661,411</b>	<b>\$ 47,236,991</b>	<b>\$ 53,976,341</b>	<b>\$ 48,088,570</b>	<b>\$ 52,706,539</b>	<b>\$ 53,269,618</b>	<b>\$ 38,750,813</b>	<b>\$ 35,669,454</b>	<b>\$ 28,933,445</b>	<b>\$ 26,017,084</b>

Jefferson County, Wisconsin  
Table 2  
Changes in Net Assets  
Last Ten Years  
(accrual basis of accounting)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>Net (Expense)/Revenue</b>										
Governmental activities	\$ (26,992,966)	\$ (29,080,156)	\$ (22,511,861)	\$ (30,974,413)	\$ (29,146,020)	\$ (30,037,410)	\$ (28,377,391)	\$ (25,711,124)	\$ (27,011,439)	\$ (30,113,609)
Business-type activities	-	-	-	-	-	(3,374,858)	(2,940,777)	(1,595,802)	(1,091,132)	(843,863)
Total primary government net expense	<u>\$ (26,992,966)</u>	<u>\$ (29,080,156)</u>	<u>\$ (22,511,861)</u>	<u>\$ (30,974,413)</u>	<u>\$ (29,146,020)</u>	<u>\$ (33,412,268)</u>	<u>\$ (31,318,168)</u>	<u>\$ (27,306,926)</u>	<u>\$ (28,102,571)</u>	<u>\$ (30,957,472)</u>
<b>General Revenues and Other Changes in Net Assets</b>										
Governmental activities:										
Taxes										
Property taxes, levied for general purposes	\$ 22,588,789	\$ 23,420,683	\$ 23,200,968	\$ 21,996,545	\$ 22,657,524	\$ 15,801,624	\$ 17,040,530	\$ 18,581,336	\$ 22,108,805	\$ 21,200,422
Property taxes, levied for debt service	-	-	-	1,857,451	1,767,240	254,779	266,663	269,481	346,469	109,744
Sales taxes	4,500,352	4,830,859	4,941,364	4,862,601	5,061,361	5,097,149	4,786,208	4,911,356	4,993,804	5,028,614
Other taxes	-	-	-	64,261	237,202	227,884	215,233	192,947	194,130	200,789
General state aid	2,948,689	2,666,700	2,598,771	2,477,135	2,567,877	2,588,923	2,660,723	2,551,153	2,545,627	2,147,817
(Loss) Gain on old Countryside	(3,516,892)	-	427,491	-	-	-	-	-	-	-
Investment earnings	-	-	-	1,997,938	2,213,021	1,173,207	579,274	312,281	322,268	500,336
Miscellaneous	-	-	-	1,726,410	-	-	-	-	-	-
Gain on Sale of Capital Assets	-	-	-	-	-	1,387,021	-	316,638	-	-
Transfers	-	-	-	-	-	3,988,632	4,391,547	11,289,643	3,501,491	4,309,648
Total governmental activities	<u>\$ 26,520,938</u>	<u>\$ 30,918,242</u>	<u>\$ 31,168,594</u>	<u>\$ 34,982,341</u>	<u>\$ 34,504,225</u>	<u>\$ 30,519,219</u>	<u>\$ 29,940,178</u>	<u>\$ 38,424,835</u>	<u>\$ 34,012,594</u>	<u>\$ 33,497,370</u>
Business-type activities:										
Property taxes, levied for general purposes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,174,434	\$ 8,528,480	\$ 8,151,177	\$ 5,350,198	\$ 6,171,980
Loss on Sale of Capital Assets	-	-	-	-	-	-	-	(1,269,884)	51,376	38,734
Transfers	-	-	-	-	-	(3,988,632)	(4,391,547)	(11,289,643)	(3,501,491)	(4,309,648)
Total business-type activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,185,802</u>	<u>4,136,933</u>	<u>(4,408,350)</u>	<u>1,900,083</u>	<u>1,901,066</u>
Total primary government	<u>\$ 26,520,938</u>	<u>\$ 30,918,242</u>	<u>\$ 31,168,594</u>	<u>\$ 34,982,341</u>	<u>\$ 34,504,225</u>	<u>\$ 35,705,021</u>	<u>\$ 34,077,111</u>	<u>\$ 34,016,485</u>	<u>\$ 35,912,677</u>	<u>\$ 35,398,436</u>
<b>Change in net Assets</b>										
Governmental activities	\$ (472,028)	\$ 1,838,086	\$ 8,656,733	\$ 4,007,928	\$ 5,358,205	\$ 481,809	\$ 1,562,787	\$ 12,713,711	\$ 7,001,155	\$ 3,383,761
Business-type activities	-	-	-	-	-	1,810,944	1,196,156	(6,004,152)	808,951	1,057,203
Total primary government	<u>\$ (472,028)</u>	<u>\$ 1,838,086</u>	<u>\$ 8,656,733</u>	<u>\$ 4,007,928</u>	<u>\$ 5,358,205</u>	<u>\$ 2,292,753</u>	<u>\$ 2,758,943</u>	<u>\$ 6,709,559</u>	<u>\$ 7,810,106</u>	<u>\$ 4,440,964</u>

\*\*\* Prior to 2008, all activities were reported as governmental activities, therefore this information is not available.

\* Information is from the Statement of Activities

**Jefferson County, Wisconsin**  
**Table 3**  
**Fund Balances, Governmental Funds**  
**Last Ten Years**  
**(modified accrual basis of accounting)**

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Fund										
Reserved	\$ 3,676,044	\$ 3,849,855	\$ 3,186,770	\$ 2,166,780	\$ 2,892,068	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, Designated										
General Fund	16,918,994	17,688,797	22,749,734	23,206,218	26,955,477	-	-	-	-	-
Unreserved, Undesignated										
Non-spendable	-	-	-	3,384,619	-	-	-	-	-	-
Restricted	-	-	-	-	-	3,816,147	5,149,488	5,646,343	6,131,193	5,053,478
Committed	-	-	-	-	-	329,846	1,230,905	3,114,279	1,302,628	1,510,100
Assigned	-	-	-	-	-	6,021,094	4,743,732	2,432,986	2,719,373	4,514,780
Unassigned	-	-	-	-	-	15,737,181	14,132,126	18,729,656	2,729,227	2,765,043
Total general fund	<u>20,595,038</u>	<u>21,538,652</u>	<u>25,936,504</u>	<u>28,757,617</u>	<u>29,847,545</u>	<u>26,077,701</u>	<u>25,256,251</u>	<u>30,412,458</u>	<u>31,487,874</u>	<u>31,640,557</u>
All Other Governmental Funds										
Reserved	3,549,204	3,041,757	4,584,908	2,533,146	2,128,322	-	-	-	-	-
Unreserved Designated	3,350,769	-	-	1,928,103	-	-	-	-	-	-
Special Revenue Fund	-	-	-	-	2,579,525	-	-	-	-	-
Non-spendable	-	-	-	-	-	259,342	252,328	178,800	169,776	175,670
Restricted	-	-	-	-	-	64,567	89,275	171,965	555,822	714,075
Committed	-	-	-	-	-	14,121	19,212	74,026	220,059	215,226
Unassigned	-	-	-	-	-	-	-	-	-	284,363
Total all other governmental funds	<u>\$ 6,899,973</u>	<u>\$ 3,041,757</u>	<u>\$ 4,584,908</u>	<u>\$ 4,461,249</u>	<u>\$ 4,707,847</u>	<u>\$ 338,030</u>	<u>\$ 360,815</u>	<u>\$ 424,791</u>	<u>\$ 945,657</u>	<u>\$ 1,389,334</u>

Note: GASB 54 was early implemented in 2008.

\* Information is from the Balance Sheet - Governmental Funds

Jefferson County, Wisconsin  
Table 4  
Changes in Fund Balances, Governmental Funds  
Last Ten Years  
(modified accrual basis of accounting)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>Revenue</b>										
Property Taxes	\$ 22,891,496	\$ 23,337,188	\$ 23,376,580	\$ 23,853,996	\$ 24,420,908	\$ 15,631,519	\$ 17,143,631	\$ 18,677,503	\$ 22,305,233	\$ 22,167,257
Sales Tax	4,500,352	4,830,859	4,941,364	4,862,601	5,061,361	5,097,149	4,786,208	4,911,356	4,993,804	5,028,614
Intergovernment Revenues	23,496,883	25,125,668	27,408,534	26,986,803	30,307,011	27,228,064	14,960,461	19,195,509	16,628,306	13,058,330
Fines and Licenses	796,716	1,028,347	934,226	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	292,843	297,996	224,895	220,054	185,968	182,439	178,358
Fines and Forfeitures	-	-	-	633,182	610,008	572,218	544,138	438,182	450,299	432,431
Public Charges for Services	10,140,750	11,484,675	11,113,900	18,983,912	17,960,367	9,811,290	8,831,025	6,294,531	7,061,871	7,203,333
Inter-governmental charges	13,885,857	11,078,334	14,316,813	7,454,459	4,907,679	553,662	590,222	642,951	676,122	1,557,651
Inter-departmental charges	-	-	-	-	-	-	-	-	-	87,431
Miscellaneous Revenues	-	-	-	2,791,283	3,425,055	2,463,973	1,569,189	1,286,966	1,586,726	1,520,794
Interest and Other	2,289,894	2,197,601	2,580,665	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>78,001,948</b>	<b>79,082,672</b>	<b>84,672,082</b>	<b>85,859,079</b>	<b>86,990,385</b>	<b>61,582,770</b>	<b>48,644,929</b>	<b>51,632,966</b>	<b>53,884,800</b>	<b>51,234,199</b>
<b>Expenditures</b>										
General Government	6,848,344	8,415,443	6,000,062	6,427,692	6,934,583	7,375,693	6,383,364	6,660,932	6,969,259	6,970,657
Public Safety	10,784,352	11,472,773	11,558,539	11,507,238	12,263,006	13,737,707	13,074,443	12,818,836	13,048,162	12,684,836
Public Works	9,848,090	9,127,043	9,478,056	5,763,740	5,583,036	149,495	137,569	76,564	100,446	135,273
Health and Human Services	44,393,383	46,309,506	44,324,628	49,908,754	49,346,376	37,976,647	25,150,641	22,688,387	22,021,322	22,311,783
Culture, Recreation, & Education	2,620,976	2,574,495	2,503,685	2,777,746	2,974,333	3,286,239	3,151,768	3,247,602	3,438,459	3,391,161
Conservation and Development	1,084,720	1,245,493	1,130,868	1,221,905	1,426,162	1,584,123	1,341,778	1,808,807	1,986,842	2,619,923
Capital Outlay	10,989,293	1,006,930	1,866,617	3,945,750	5,355,183	2,080,471	1,948,808	6,701,930	4,441,312	2,049,562
Debt service										
Principal	1,206,055	1,360,064	1,440,064	4,170,064	1,530,000	203,054	224,961	239,002	366,808	108,936
Interest	548,624	485,527	428,560	334,164	241,180	51,506	41,921	30,479	7,339	808
Issuance Costs	64,721	-	-	-	-	-	-	-	-	-
Defeasance costs	-	-	-	13,500	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 88,388,558</b>	<b>\$ 81,997,274</b>	<b>\$ 78,731,079</b>	<b>\$ 86,070,553</b>	<b>\$ 85,653,859</b>	<b>\$ 66,444,935</b>	<b>\$ 51,455,253</b>	<b>\$ 54,272,539</b>	<b>\$ 52,379,949</b>	<b>\$ 50,272,939</b>
Excess of revenues over (under) expenditures	(10,386,610)	(2,914,602)	5,941,003	(211,474)	1,336,526	(4,862,165)	(2,810,324)	(2,639,573)	1,504,851	961,260
<b>Other Financing Sources (Uses)</b>										
Proceeds from sale of capital assets	-	-	-	-	-	1,344,550	-	316,638	156,338	-
Transfer In	-	-	-	7,403,548	3,957,546	1,714,504	2,329,087	7,644,082	911,726	190,736
Transfer Out	-	-	-	(7,403,548)	(3,957,546)	(795,563)	(317,427)	(100,964)	(976,633)	(555,635)
Long Term Debt Proceeds	5,350,643	-	-	-	-	-	-	-	-	-
Proceeds (Refinancing) of LT Debt	(1,155,000)	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>4,195,643</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,263,491</b>	<b>2,011,660</b>	<b>7,859,756</b>	<b>91,431</b>	<b>(364,899)</b>
<b>Net change in fund balances</b>	<b>\$ (6,190,967)</b>	<b>\$ (2,914,602)</b>	<b>\$ 5,941,003</b>	<b>\$ (211,474)</b>	<b>\$ 1,336,526</b>	<b>\$ (2,598,674)</b>	<b>\$ (798,664)</b>	<b>\$ 5,220,183</b>	<b>\$ 1,596,282</b>	<b>\$ 596,361</b>
Debt service as a percentage of noncapital exp.	2.3%	2.3%	2.4%	5.5%	2.2%	0.4%	0.5%	0.6%	0.8%	0.2%

\* Information is from the Statement of Revenue, Expenditures, and Fund Balance

Jefferson County, Wisconsin  
Table 5  
Program Revenues by Function/Program  
Last Ten Years  
(accrual basis of accounting)

Function/Program	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Governmental activities										
General Government	\$ 4,785,307	\$ 2,727,682	\$ 4,313,894	\$ 1,102,393	\$ 2,121,043	\$ 2,026,780	\$ 2,084,959	\$ 1,856,682	\$ 1,924,318	\$ 2,195,338
Public Safety	2,021,804	2,566,511	3,128,950	1,717,173	2,163,229	2,254,013	2,255,484	6,607,163	3,892,085	1,736,418
Public Works	5,830,396	4,947,862	6,774,781	6,208,828	6,514,295	1,049,366	(61,207)	104,987	161,045	128,122
Health and Human Services	33,553,159	35,263,911	38,092,268	38,185,505	39,857,678	30,093,039	16,524,555	14,175,328	14,169,945	13,694,458
Culture, Recreation, and Education	912,775	1,140,515	1,053,901	483,505	969,811	982,855	1,438,040	1,163,847	1,760,540	1,317,897
Conservation and Development	557,970	590,510	612,547	391,166	1,080,483	1,074,284	981,957	988,800	1,688,388	1,894,652
Subtotal governmental activities	<u>47,661,411</u>	<u>47,236,991</u>	<u>53,976,341</u>	<u>48,088,570</u>	<u>52,706,539</u>	<u>37,480,337</u>	<u>23,223,788</u>	<u>24,896,807</u>	<u>23,596,321</u>	<u>20,966,885</u>
Business-type activities										
Countryside Home	***	***	***	***	***	9,311,166	10,089,030	4,654,607	-	-
Highway Department	***	***	***	***	***	6,478,115	5,266,744	6,118,040	5,337,124	5,050,199
Subtotal business-type activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,789,281</u>	<u>15,355,774</u>	<u>10,772,647</u>	<u>5,337,124</u>	<u>5,050,199</u>
Total primary government	<u>\$ 47,661,411</u>	<u>\$ 47,236,991</u>	<u>\$ 53,976,341</u>	<u>\$ 48,088,570</u>	<u>\$ 52,706,539</u>	<u>\$ 53,269,618</u>	<u>\$ 38,579,562</u>	<u>\$ 35,669,454</u>	<u>\$ 28,933,445</u>	<u>\$ 26,017,084</u>

\*\*\* Information not available. All activities were reported as Governmental for the years prior to 2008.

\* Information is from the Statement of Activities

**Jefferson County, Wisconsin**  
**Table 6**  
**Tax Revenues by Source, Governmental Funds**  
**Last Ten Years**  
(modified accrual basis of accounting)

Fiscal Year	Property	Sales & Use	Real Estate Fees	Statutory Interest & Penalties	Other	Total
2003	\$ 22,058,050 (a)	\$ 4,500,352	\$ 184,947	\$ 639,831	\$ 8,667	\$ 27,391,847
2004	22,677,544 (a)	4,830,859	224,156	425,405	10,083	28,168,048
2005	22,537,988 (a)	4,941,364	263,456	543,824	31,310	28,317,943
2006	23,136,533 (a)	4,862,601	254,211	434,704	28,545	28,716,595
2007	23,740,079 (a)	5,061,361	207,176	443,626	30,026	29,482,268
2008	14,921,046	5,097,149	184,791	482,589	43,093	20,728,668
2009	16,305,452	4,786,208	127,642	622,946	87,591	21,929,839
2010	17,723,079	4,911,356	144,727	761,477	48,220	23,588,859
2011	21,272,368	4,993,804	140,936	838,735	53,194	27,299,037
2012	20,814,267	5,028,614	129,730	1,152,201	71,059	27,195,871
Change 2002 - 2011	-5.6%	11.7%	-29.9%	80.1%	719.8%	-0.7%

(a) All activities were reported in the Governmental Funds. Proprietary Funds were not accounted for separately per the prior auditor's interpretation.



Jefferson County

Table 7  
Assessed Value and Actual Value of Taxable Property  
Last Ten Years

Fiscal Year Ended Dec. 31,	Residential Property	Commercial Property	Manufacturing Property	Agricultural Property	Other	Personal Property	Total Taxable Assessed Value	Total Direct Tax Rate
2003	\$ 3,096,334,500	\$ 639,644,000	\$ 208,043,200	\$ 44,766,410	\$ 335,382,900	\$ 101,640,807	\$ 4,425,811,817	4.98
2004	3,255,265,365	664,222,405	199,965,900	43,716,300	334,457,000	94,653,937	4,592,280,907	4.94
2005	3,609,470,227	742,950,300	208,844,800	42,763,150	348,125,300	99,713,056	5,051,866,833	4.46
2006	4,026,851,811	861,674,800	227,927,300	43,464,100	346,896,600	104,353,524	5,611,168,135	4.12
2007	4,490,541,092	937,853,000	262,145,000	45,654,230	354,880,800	111,568,794	6,202,642,916	3.83
2008	4,607,845,330	966,940,400	282,415,900	45,825,800	368,901,469	121,837,906	6,393,766,805	2.33
2009	4,728,144,630	1,000,207,000	285,534,400	48,379,500	380,598,000	124,720,847	6,567,584,377	2.48
2010	4,783,184,480	1,002,675,400	288,064,900	49,667,500	392,490,000	125,191,552	6,641,273,832	2.67
2011	4,834,700,480	1,035,658,800	283,874,400	49,627,300	397,653,300	127,208,712	6,728,722,992	3.16
2012	4,677,142,861	1,019,195,900	269,961,000	49,262,200	397,653,300	132,155,886	6,544,488,747	3.18

Source: Wisconsin Department of Revenue, Bureau of Property Tax

Note: Tax rates are per \$1,000 of assessed value.

Jefferson County Wisconsin  
Table 8  
Direct and Overlapping Property Tax Rates  
Last Ten Years

	2003	2004	2005	2006	2007
<b>County direct rates</b>					
General	4.7337	4.678	4.3317	4.0783	3.7293
Federated Library	0.326	0.3203	0.2956	0.2761	0.2907
Health	0.138	0.1192	0.0766	0.072	0.0667
<b>Towns</b>					
Aztalan	12.43 - 14.19	11.68 - 13.84	10.79 - 11.96	9.33 - 11.07	8.95 - 11.57
Cold Spring	11.42 - 12.78	11.57 - 12.06	10.16 - 11.21	9.20 - 10.23	9.86 - 10.66
Concord	9.97 - 12.40	10.47 - 13.17	9.28 - 11.18	8.74 - 10.43	8.96 - 10.94
Farmington	8.85 - 11.30	8.46 - 10.82	7.47 - 9.08	7.01 - 8.51	7.31 - 8.97
Hebron	11.52 - 12.61	11.20 - 12.00	9.83 - 10.04	8.90 - 10.14	8.74 - 10.54
Ixonia	11.73 - 12.10	10.71 - 10.82	9.86 - 10.15	9.32 - 9.51	9.77 - 10.05
Jefferson	11.22 - 11.62	10.17 - 10.85	9.59 - 9.79	8.71 - 9.92	8.55 - 10.38
Koshkonong	9.34 - 11.32	9.43 - 10.64	8.74 - 9.90	7.53 - 9.78	8.10 - 9.83
Lake Mills	11.16 - 15.28	10.93 - 13.98	9.49 - 13.86	8.28 - 12.31	7.89 - 12.29
Milford	11.45 - 13.99	10.07 - 12.44	8.94 - 10.55	8.05 - 9.79	7.79 - 10.19
Oakland	11.06 - 15.95	10.17 - 14.42	9.38 - 13.73	7.97 - 12.65	7.64 - 12.86
Palmyra	12.14 - 14.01	11.23 - 13.62	10.03 - 13.19	9.63 - 10.95	9.58 - 10.81
Sullivan	12.42 - 13.84	11.30 - 12.54	9.92 - 12.09	9.26 - 10.77	8.68 - 10.72
Sumner	11.85 - 15.31	11.26 - 14.13	10.20 - 13.53	9.23 - 12.48	9.82 - 12.73
Waterloo	12.23 - 12.49	12.14 - 13.13	10.67 - 11.32	9.26 - 10.31	8.89 - 10.96
Watertown	9.71 - 12.17	9.56 - 11.92	8.48 - 10.08	7.92 - 9.69	7.47 - 9.37
<b>Villages</b>					
Cambridge	18.75 - 19.18	17.11 - 17.56	16.47	15.29 - 15.65	14.49
Johnson Creek	19.01	18.15	15.19	14.18	13.85
Lac La Belle	14.57 - 15.79	13.63 - 14.21	12.31 - 13.81	11.23	11.18
Palmyra	18.18 - 20.05	16.16 - 18.25	15.70 - 17.25	13.75	14.00 - 15.23
Sullivan	15.54	14.17	13.21	12.19	12.00
<b>Cities</b>					
Fort Atkinson	17.58	16.72	15.36	15.12	15.37
Jefferson	17.32	16.06	15.20	13.55	13.83
Lake Mills	17.05	16.64	15.05	13.73	13.65
Waterloo	19.96	19.83	17.41	15.90	16.61
Watertown	15.94	15.85	14.42	13.55	14.07
Whitewater	15.49	14.84	14.57	12.90	13.43

Source: Calculations per Jefferson County Treasurers Office

Jefferson County Wisconsin  
Table 8  
Direct and Overlapping Property Tax Rates  
Last Ten Years

	2008	2009	2010	2011	2012
<b>County direct rates</b>					
General	3.6158	3.5862	3.6739	3.8913	3.9401
Federated Library	0.2901	0.2838	0.2986	0.3164	0.3249
Health	0.046	0.0473	0.125	0.1625	0.1786
<b>Towns</b>					
Aztalan	10.22 - 11.57	11.38 - 11.79	12.48 - 13.03	12.36 - 13.92	13.52 - 14.23
Cold Spring	10.14 - 10.50	11.29 - 12.28	11.88 - 12.50	12.27 - 12.76	12.46 - 13.29
Concord	9.51 - 11.15	10.37 - 11.21	11.67 - 12.50	11.95 - 13.06	11.56 - 12.28
Farmington	7.77 - 9.26	9.01 - 9.87	9.38 - 10.09	10.07 - 11.46	10.47 - 11.58
Hebron	9.23 - 10.35	10.28 - 11.22	11.89 - 12.40	12.59 - 12.81	14.54 - 14.60
Ixonia	10.40 - 10.61	10.99 - 11.65	12.31 - 12.32	12.34 - 12.57	13.26 - 13.62
Jefferson	9.12 - 10.23	10.32 - 11.20	11.96 - 12.47	13.70 - 13.48	13.80 - 13.86
Koshkonong	8.09 - 9.89	8.92 - 10.71	9.86 - 12.01	10.30 - 12.16	10.31 - 12.72
Lake Mills	10.04 - 12.63	10.35 - 13.65	11.29 - 15.70	11.21 - 15.13	12.72 - 15.88
Milford	8.78 - 10.27	9.53 - 11.25	11.15 - 11.53	11.34 - 12.25	11.64 - 12.62
Oakland	8.89 - 13.15	9.98 - 14.19	11.21 - 15.64	10.88 - 15.63	12.27 - 16.40
Palmyra	9.87 - 10.78	11.00 - 11.84	11.68 - 12.75	12.04 - 13.30	12.23 - 13.60
Sullivan	10.16 - 11.22	10.17 - 12.36	11.98 - 13.57	11.86 - 14.98	13.03 - 15.31
Sumner	9.10 - 12.92	10.67 - 13.72	11.82 - 15.29	11.90 - 15.36	13.02 - 15.64
Waterloo	10.78 - 10.98	11.30 - 12.34	12.24 - 12.41	12.26 - 13.15	13.01 - 13.83
Watertown	8.16 - 9.76	9.45 - 10.30	10.57 - 10.78	10.63 - 11.03	11.51 - 12.18
<b>Villages</b>					
Cambridge	16.80	17.20	19.68	19.65	20.85
Johnson Creek	14.01	14.33	15.43	15.66	17.27
Lac La Belle	11.62 - 12.76	12.93	13.73	13.65	14.01
Palmyra	15.12 - 16.02	16.22 - 17.06	17.63 - 18.52	18.30 - 19.16	19.31 - 20.52
Sullivan	12.61	13.90	16.72	17.75	18.07
<b>Cities</b>					
Fort Atkinson	15.19	16.39	18.11	18.40	19.13
Jefferson	14.37	15.42	17.44	18.75	19.59
Lake Mills	15.79	16.06	17.23	17.25	18.94
Waterloo	16.76	18.82	18.84	20.36	20.05
Watertown	14.45	15.63	17.57	18.21	19.34
Whitewater	13.76	12.58	17.05	16.21	17.07

Source: Calculations per Jefferson County Treasurers Office

Jefferson County Wisconsin  
Table 9  
Principal Taxpayers  
Current and Nine Years Ago

Taxpayer	Industry	2012			2003		
		Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
CPG Partners LP	Commerical	\$ 34,960,300	1	0.53%	26,615,700	1	0.60%
Menards	Commerical	25,878,700	2	0.40%	19,000,200	2	0.43%
Standard Process	Manufacturing	22,964,600	3	0.35%	10,894,400	5	0.25%
Wal-mart Real Estate	Commerical	22,909,600	4	0.35%	11,700,600	3	0.26%
Art Mtg Borrow Propco 2010-5 LLC	Manufacturing	21,411,100	5	0.33%			
Watertown Square, LLC	Commerical	14,793,400	6	0.23%			
Valero Renewable Fuel	Manufacturing	13,439,700	7	0.21%			
Jones Dairy Farm	Manufacturing	12,167,000	8	0.19%	8,011,500	7	0.18%
Cold Spring Egg Farm	Commerical	10,407,223	9	0.16%			
On-Cor Frozen Foods, LLC	Manufacturing	9,276,600	10	0.14%	7,442,800	8	0.17%
Jefferson Cold Storage	Commerical				10,971,700	4	0.25%
Briggs & Stratton Power Products					8,120,600	6	0.18%
Shopko Store Inc.	Commerical				7,200,500	9	0.16%
Barry Draeger	Commerical				6,863,800	10	0.16%
Total		\$ 188,208,223		2.88%	116,821,800		2.64%
<b>Total County Taxable Assesed Value</b>		<b>6,544,488,747</b>			<b>4,425,811,817</b>		

Source: Jefferson County Tax System

**Jefferson County, Wisconsin**  
**Table 10**  
**Property Tax Levies and Collections**  
**Last Ten Years**

<u>Settlement Year (A)</u>	<u>Total Tax Roll</u>	<u>As of December 31 of Settlement Year</u>		<u>Cumulative as of December 31, 2012</u>	
		<u>Amount Collected</u>	<u>Percentage of Levy</u>	<u>Amount Collected</u>	<u>Percentage of Levy</u>
2003	\$ 97,677,793	\$ 96,341,655	98.63%	\$ 97,665,270	99.99%
2004	101,680,477	100,228,005	98.57%	101,663,763	99.98%
2005	104,816,130	103,491,652	98.74%	104,788,552	99.97%
2006	104,776,137	103,386,716	98.67%	104,733,032	99.96%
2007	111,339,922	109,556,710	98.40%	111,246,442	99.92%
2008	117,796,257	114,571,835	97.26%	117,559,648	99.80%
2009	124,711,690	116,442,168	93.37%	124,307,986	99.68%
2010	130,967,493	128,030,120	97.76%	130,266,694	99.46%
2011	137,610,725	134,571,659	97.79%	136,253,248	99.01%
2012	141,099,809	138,698,061	98.30%	138,698,061	98.30%

**Source:** Jefferson County Treasurer's Tax Settlement Reports

**Note:** The County levy is settled (collected) by the County Treasurer in the year following the year it is levied.

**Jefferson County, Wisconsin**  
**Table 11**  
**Ratio of Outstanding Debt to Equalized Valuation and Debt per Capita**  
**Last Ten Years**

<u>Year Ending</u> <u>December 31</u>	<u>Estimated</u> <u>Population (A)</u>	(\$000's) <u>Personal</u> <u>Income (B)</u>	<u>Equalized</u> <u>Valuation (C)</u>	<u>Outstanding</u> <u>Debt</u>	<u>Percent of Debt</u> <u>to Equalized</u> <u>Valuation</u>	<u>Percent of Debt</u> <u>to Personal</u> <u>Income</u>	<u>Debt Per</u> <u>Capita</u>
2003	77,811	\$ 2,344,915	\$ 4,725,683,300	\$ 15,404,449	0.33%	0.66%	197.97
2004	78,342	2,434,704	5,088,641,100	13,853,742	0.27%	0.57%	176.84
2005	79,188	2,515,044	5,581,654,000	12,413,678	0.22%	0.49%	156.76
2006	80,092	2,651,277	6,276,961,300	8,184,175	0.13%	0.31%	102.18
2007	80,411	2,731,064	6,676,844,000	6,697,230	0.10%	0.25%	83.29
2008	81,022	2,805,133	6,897,170,600	5,069,176	0.07%	0.18%	62.57
2009	81,310	2,789,723	6,880,434,400	3,944,215	0.06%	0.14%	48.51
2010	83,686	2,835,542	6,663,739,200	530,213	0.01%	0.02%	6.34
2011	83,794	2,939,310	6,583,895,500	163,405	0.00%	0.01%	1.95
2012	83,857	*	6,295,567,900	54,468	0.00%	*	0.65

\*Information not yet available

NOTES:

- (A) Source: Census Data, Wisconsin Department of Administration.
- (B) Bureau of Economic Analysis - US Department of Commerce
- (C) Wisconsin Department of Revenue Property Tax Reports.

Jefferson County, Wisconsin  
**Table 12**  
**Legal Debt Margin Information**  
**Last Ten Years**  
**(dollars in thousands)**

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Equalized Value of Real and Personal Property (A)	<u>\$ 4,725,683</u>	<u>\$ 5,088,641</u>	<u>\$ 5,581,654</u>	<u>\$ 6,276,961</u>	<u>\$ 6,676,844</u>	<u>\$ 6,897,171</u>	<u>\$ 6,880,434</u>	<u>\$ 6,663,739</u>	<u>\$ 6,583,896</u>	<u>\$ 6,295,568</u>
Debt Limit, 5% of Equalized Valuation (Wisconsin Statutory Limitation)	\$ 236,284	\$ 254,432	\$ 279,083	\$ 313,848	\$ 333,842	\$ 344,859	\$ 344,022	\$ 333,187	\$ 329,195	\$ 314,778
Amount of Debt Applicable to Debt Limitation:										
General Obligation Promissory Notes	15,404	13,854	12,414	8,184	6,697	5,069	3,944	530	163	54
Less: Debt Service Funds	<u>(176)</u>	<u>(18)</u>	<u>(18)</u>	<u>(4)</u>	<u>(1,843)</u>	<u>(267)</u>	<u>(269)</u>	<u>(346)</u>	<u>-</u>	<u>-</u>
Total Amount of Debt Applicable to Debt Margin	15,228	13,836	12,396	8,180	4,854	4,802	3,675	184	163	54
Legal Debt margin - (Debt Capacity)	<u>\$ 221,056</u>	<u>\$ 240,596</u>	<u>\$ 266,687</u>	<u>\$ 305,668</u>	<u>\$ 328,988</u>	<u>\$ 340,056</u>	<u>\$ 340,346</u>	<u>\$ 333,003</u>	<u>\$ 329,031</u>	<u>\$ 314,724</u>
Percent of Debt Capacity Used	6.4%	5.4%	4.4%	2.6%	1.5%	1.4%	1.1%	0.1%	0.0%	0.0%

(A) Equalized Value from Table 11

**Jefferson County, Wisconsin**  
**Table 13**  
**Demographic and Economic Statistics**  
**Last Ten Years**

<u>Fiscal Year</u>	<u>(1)</u> <u>Population</u>	<u>(2)</u> <u>(\$000's)</u> <u>Personal</u> <u>Income</u>	<u>Per Capita</u> <u>Personal</u> <u>Income</u>	<u>(3)</u> <u>Public</u> <u>School</u> <u>Enrollment</u>	<u>(3)</u> <u>Private</u> <u>School</u> <u>Enrollment</u>	<u>(4)</u> <u>Average</u> <u>Unemployment</u> <u>Rate</u>
2003	77,811	\$ 2,344,915	\$ 30,136.0	11,946	3,753	5.1%
2004	78,342	2,434,704	31,078	11,925	3,599	5.0%
2005	79,188	2,515,044	31,285	11,934	3,691	4.6%
2006	80,092	2,651,277	33,103	11,919	3,714	4.5%
2007	80,411	2,731,064	33,964	12,249	3,697	4.8%
2008	81,022	2,860,005	35,299	12,410	3,559	4.9%
2009	81,310	2,764,541	34,000	12,661	3,424	9.3%
2010	83,686	2,835,542	33,883	12,844	3,317	9.2%
2011	83,794	2,939,310	35,078	12,809	3,254	8.2%
2012	83,857	*	*	12,777	3,239	*

\*Information not yet available

Sources:

- (1) Fiscal year 2010 is U.S. Census figure; all other figures are estimated by the Wisconsin Department of Administration
- (2) Personal Income from Table 11.
- (3) Wisconsin Department of Public Instruction.
- (4) Bureau of Labor Statistics



Jefferson County, Wisconsin  
 Table 14  
 Principal Employers  
 Current and Ten Years Ago

<u>Taxpayer</u>	<u>Industry</u>	<u>2012</u>		<u>2003</u>	
		<u>Range of Number of Employees</u>	<u>Rank</u>	<u>Range of Number of Employees</u>	<u>Rank</u>
Fort Healthcare Inc.	General medical & surgical hospitals	500-999	1		
Generac Power Systems Inc.	Motor & generator manufacturing	500-999	2		
Opportunities Inc of Jefferson	Temporary help services	500-999	3		
Trek Bicycle Corporation	Motorcycle, bicycle & parts manufacturing	500-999	4	500-999	1
Wal-Mart	Discount department stores	500-999	5	250-499	5
Bethesda Lutheran Communities Inc.	Residential mental facilities	500-999	6	500-999	3
County of Jefferson	Executive & legislative officers, combined	500-999	7		
Terra Staffing Services	Temporary help services	500-999	8	250-499	10
Fort Atkinson Public Schools	Elementary & secondary schools	250-499	9		
Nasco Int'l Inc.	Plastic manufacturing	250-499	10		
Aristotle Corp.	Other professional equipment wholesalers			250-499	6
Perry Judd's Inc.	Commercial printing			500-999	2
Fort Atkinson Memorial Health	Health care clinic			500-999	4
Redsco, Inc. Gen Ptr	Meat production			250-499	9
St. Coletta of Wisconsin Inc.	Residential care			250-499	7
Spacesaver Corp.	Office furniture manufacturing			250-499	8

**Source:** *State of Wisconsin Department of Workforce Development*

Jefferson County, Wisconsin  
**Table 15**  
**Full-time Equivalent Budgeted County Positions by Functional Area**  
**Last Ten Years**

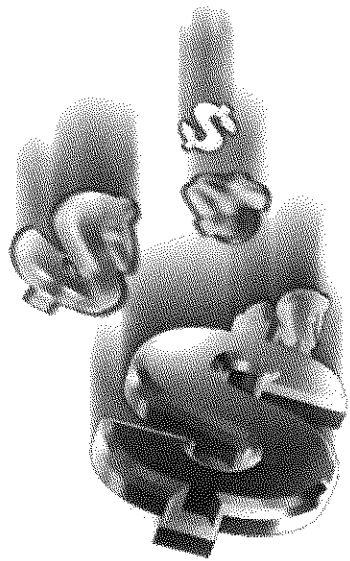
Functional Areas:	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Government	85.75	87.65	87.65	88.85	86.95	89.95	86.70	85.20	85.75	88.00
Public safety	129.05	129.05	129.65	133.65	133.15	133.15	128.90	127.90	126.80	128.15
Public Works	85.60	85.60	73.60	65.00	63.00	61.00	63.40	59.60	58.60	58.60
Health and human services	301.85 *	381.45	373.45	376.20	371.65	365.15	370.75	341.25	175.55	176.55
Culture & Recreation	15.80	15.85	17.85	16.75	18.35	19.90	17.30	18.10	18.20	22.60
Conservation and development	13.40	15.70	15.70	16.70	15.70	14.70	13.00	13.20	13.00	13.50
<b>Total Position Equivalents</b>	<b>631.45</b>	<b>715.30</b>	<b>697.90</b>	<b>697.15</b>	<b>688.80</b>	<b>683.85</b>	<b>680.05</b>	<b>645.25</b>	<b>477.90</b>	<b>487.40</b>

\* FTE's for nursing at Countyside Home was not budgeted for in 2003. The number of nurses needed was determined by the level of resident care.

Jefferson County, Wisconsin  
**Table 16**  
**Miscellaneous Operation Indicators**  
**Last Ten Years**

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Justice and Public Safety										
Communications Center Calls for Service	62,058	62,525	60,607	60,321	59,888	62,661	73,126	78,659	74,540	75,911
Drug Task Force Cases	702	906	979	868	859	639	703	815	704	805
Annual Number of Inmates Held in Jail	4,115	4,130	4,073	4,091	4,074	3,638	3,244	2,561	2,514	2,588
Average Daily Jail Population	178.3	173.8	189.0	183.0	194.0	195.0	176.0	143.0	158.0	158.0
Health and Human Services										
Economic Support - households receiving assistance	3,279	3,676	3,969	4,068	4,201	4,710	5,237	5,676	6,020	7,177
Medical assistance - Number of recipients	6,422	7,118	7,280	7,436	7,868	8,865	11,110	12,257	12,713	12,453
	8%	9%	9%	9%	10%	11%	13%	15%	15%	15%
Foodshare - Number of recipients	3,107	4,004	4,498	5,118	5,672	6,376	8,594	10,511	11,499	13,438
Children Alternate Care Placements	79	83	91	82	100	93	121	185	147	158
Transportation										
Centerline Miles of Road Maintained										
Interstate	24.6	24.6	24.6	24.6	24.6	24.6	24.6	24.6	24.6	24.6
State	152.8	152.8	152.8	152.8	152.8	152.8	152.8	152.8	152.8	154.2
County	257.2	257.2	257.1	257.4	257.1	256.7	256.6	256.0	256.0	255.8
Local	945.8	952.5	956.9	960.7	968.2	972.1	979.5	980.2	982.3	992.2

DRAFT



# Jefferson County Wisconsin

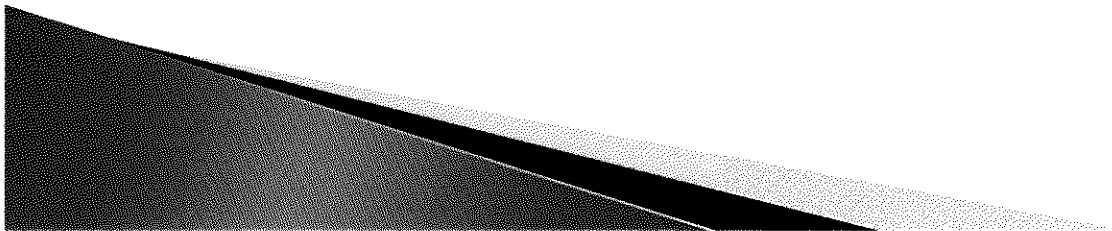
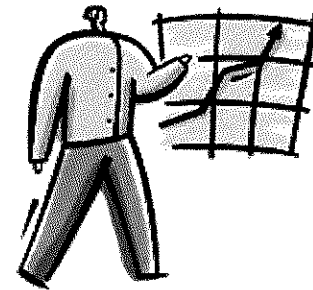
5 Year Budget Projections  
May 2013

# Jefferson County, Wisconsin

- ▶ The only thing guaranteed about projections is that they will be.....

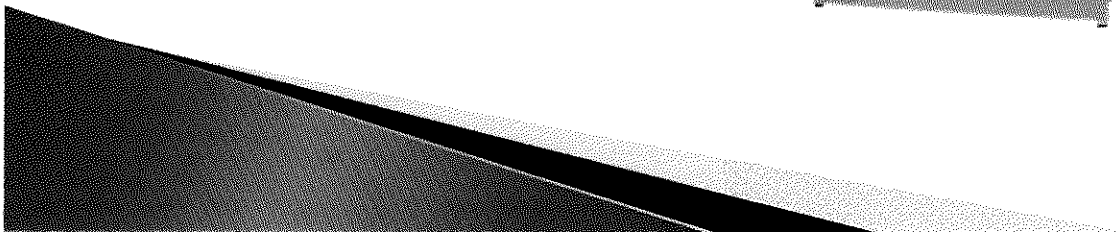
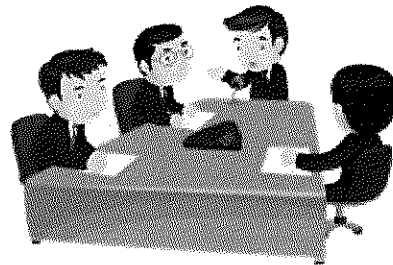
▪ **WRONG**

- ▶ But hopefully the trend is right!



# Jefferson County, Wisconsin

- ▶ One of the main benefits of a projection is understanding and considering the long-term impacts of current decisions.



# Jefferson County, Wisconsin

- ▶ Major decisions for future impacts:

What is the Public willing to pay for?

What services will be maintained?

Mandated vs. non mandated?

Is the County efficient?

How is the operating budget before committing to capital projects?

What is the future need of a capital expenditure before spending on it?

How much debt is acceptable?

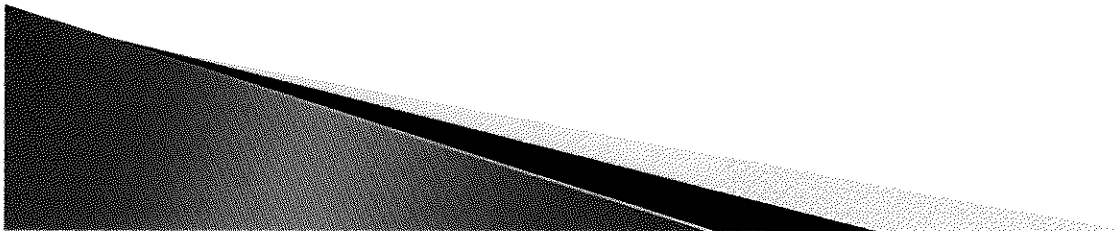
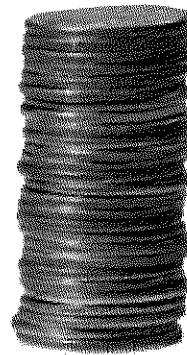
What services can be or will be combined?

Does the County spend up to the levy limit?

What is the future of Jefferson County?

# Jefferson County Wisconsin

## Projected Revenues





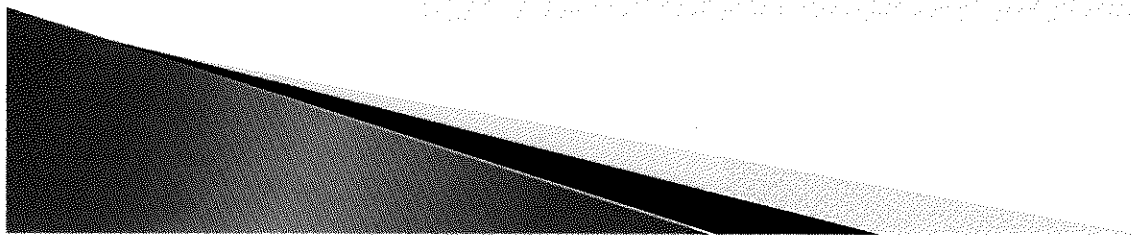
# Sales Tax

- ▶ The projection for Sales Tax was based on 1% increase each year.

Note:

2011 to 2012 .7% increase  
 2010 to 2011 1.7% increase  
 2009 to 2010 2.7% increase

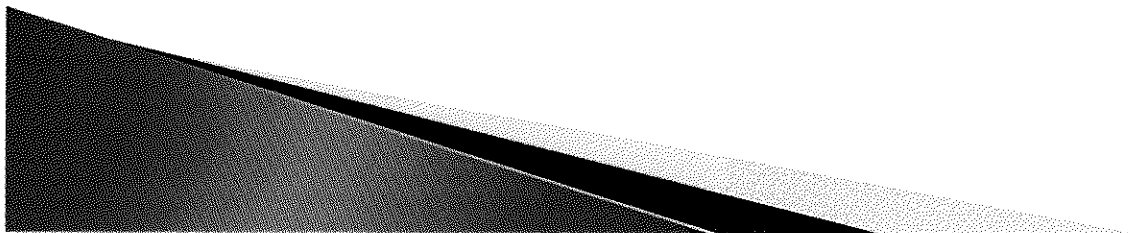
2013	2014	2015	2016	2017	2018
Budgeted	Projected	Projected	Projected	Projected	Projected
5,155,916	5,155,916	5,207,475	5,259,550	5,312,146	5,365,267
	1.00%	1.00%	1.00%	1.00%	1.00%
	51,559	52,075	52,596	53,121	53,653
5,155,916	5,207,475	5,259,550	5,312,146	5,365,267	5,418,920



# Shared Revenues

- ▶ The projection that was used for Shared Revenues is to remain the same for future years assuming stability with the State.

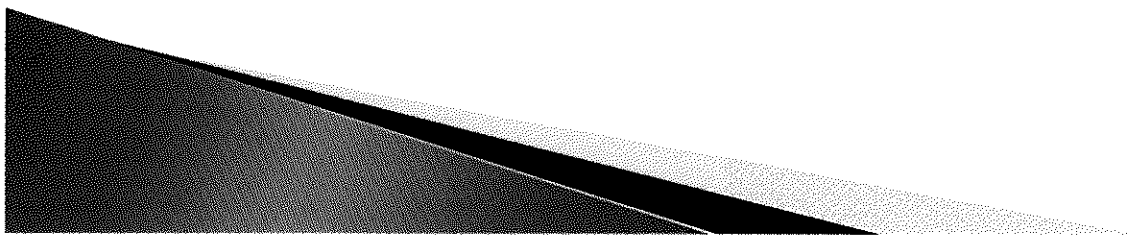
2013	2014	2015	2016	2017	2018
Budgeted	Projected	Projected	Projected	Projected	Projected
1,177,263	1,177,263	1,177,263	1,177,263	1,177,263	1,177,263
	-	-	-	-	-
1,177,263	1,177,263	1,177,263	1,177,263	1,177,263	1,177,263



# Utility Shared Revenue

- ▶ The projection that was used for Utility Shared Revenue is to remain the same for future years assuming stability with the State.

2013	2014	2015	2016	2017	2018
Budgeted	Projected	Projected	Projected	Projected	Projected
919,124	919,124	919,124	919,124	919,124	919,124
	-	-	-	-	-
919,124	919,124	919,124	919,124	919,124	919,124



# Investment Income

- ▶ The projection used for investment income is based on a 2.5% increase compounded each year.

2013	2014	2015	2016	2017	2018
Budgeted	Projected	Projected	Projected	Projected	Projected
300,000	300,000	307,500	315,188	323,068	331,145
0.00%	2.50%	2.50%	2.50%	2.50%	2.50%
-	7,500	7,688	7,880	8,077	8,279
300,000	307,500	315,188	323,068	331,145	339,424

# State Aid Human Services

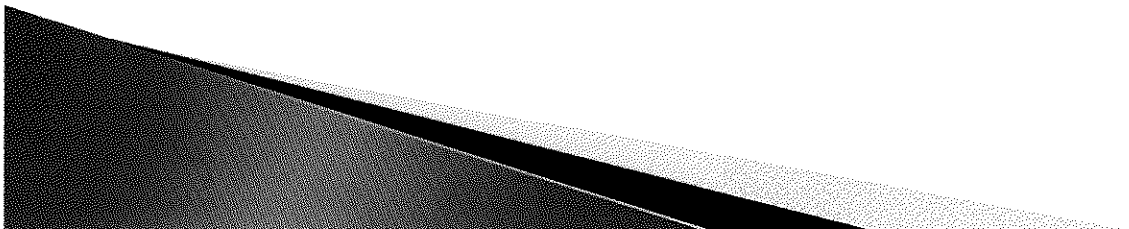
- ▶ Human Services state aid is separated because of the major dollar amount of revenue.

2013	2014	2015	2016	2017	2018
Budgeted	Projected	Projected	Projected	Projected	Projected
6,255,726	6,228,618	6,228,618	6,228,618	6,228,618	6,228,618
	0.00%	0.00%	0.00%	0.00%	0.00%
6,255,726	6,228,618	6,228,618	6,228,618	6,228,618	6,228,618

# Capital Revenues

- ▶ Capital revenues come from other sources of revenue to support capital expenditures. Examples would be dog park program fees, redaction fees or Land Information program fees.

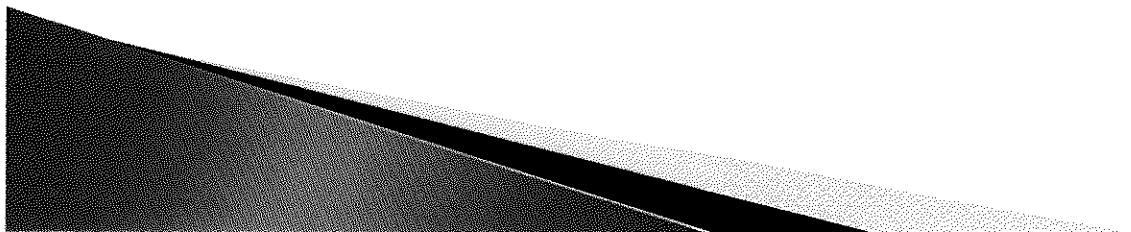
2013 Budgeted	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
643,993	153,000	154,000	87,500	75,000	45,000



# Bond Proceeds

- ▶ Included is bonding proceeds for the Highway Shops in 2014. The capital expenditure will be shown also in 2014 for this projection. (the amounts for proceeds and interest payments are based on the August 2012 Elhers report)

2013 Budgeted	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
-	16,520,000	-	-	-	-



# Consumer Price Index

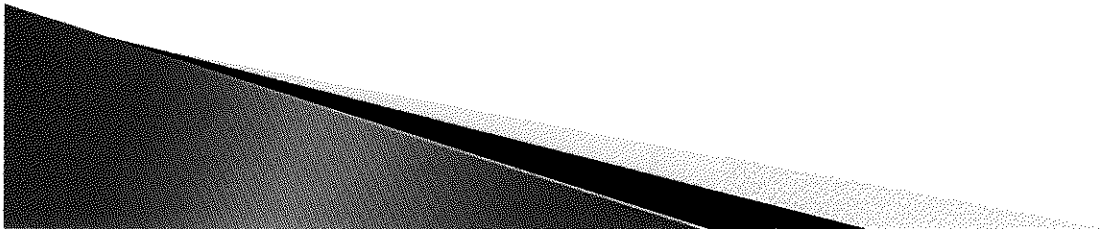
- ▶ **CONSUMER PRICE MOVEMENTS**

- ▶ **JANUARY 2013**

- ▶ “The Consumer Price Index for All Urban Consumers (CPI-U) was unchanged in January on a seasonally adjusted basis, the U.S. Bureau of Labor Statistics reported today. Over the last 12 months, the all items index increased 1.6 percent before seasonal adjustment. The index for all items less food and energy increased 0.3 percent in January. This increase offset another decline in the gasoline index and resulted in the seasonally adjusted all items index being unchanged, as it was last month. Increases in the indexes for shelter and apparel accounted for much of the increase in the index for all items less food and energy, with advances in the indexes for recreation, medical care, and airline fares also contributing. The energy index fell 1.7 percent in January. Along with the gasoline index, the natural gas and fuel oil indexes also declined, while the electricity index increased. The index for food was unchanged in January after increasing in each of the previous ten months. The food at home index was unchanged with major grocery store food group indexes mixed. The all items index increased 1.6 percent over the last 12 months; the 12-month change has been slowing since its recent peak of 2.2 percent in October. The index for all items less food and energy rose 1.9 percent over the last 12 months, the same figure as the last two months. The food index has risen 1.6 percent over the last 12 months while the energy index has declined 1.0 percent.”

- ▶ Source–Bureau of Labor Statistics

- ▶ For the purposes of this projection all other revenues and expenses 1% increase was used.





# Other Revenues

- ▶ Other revenue includes any other revenue sources that were not projected individually. This includes Public charges, licenses, permits, fines, forfeitures, intergovernmental charges and misc. items. For the purpose of this projection a 1% increase was used.

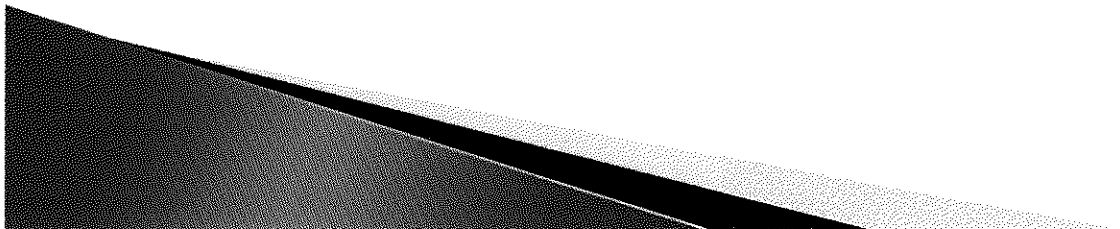
	2013 Budgeted	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Other operating revenues	20,475,558	20,475,558	20,680,314	20,887,117	21,095,988	21,306,948
Estimated increase rate		1.00%	1.00%	1.00%	1.00%	1.00%
Estimated increase		204,756	206,803	208,871	210,960	213,069
Estimated Other Revenues	20,475,558	20,680,314	20,887,117	21,095,988	21,306,948	21,520,017

# Total Projected Revenues (Excluding Tax Levy)

	2013 Budgeted	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Sales Tax	5,155,916	5,207,475	5,259,550	5,312,146	5,365,267	5,418,920
General Shared Revenues	1,177,263	1,177,263	1,177,263	1,177,263	1,177,263	1,177,263
Utility Shared Revenues	919,124	919,124	919,124	919,124	919,124	919,124
Investment income	300,000	307,500	315,188	323,068	331,145	339,424
Flood mitigation program	784,500	-	-	-	-	-
Human Services state aid	6,255,726	6,228,618	6,228,618	6,228,618	6,228,618	6,228,618
Capital Revenues	643,993	153,000	154,000	87,500	75,000	45,000
Bond proceeds	-	16,520,000	-	-	-	-
Other Operating Revenues	20,475,558	20,680,314	20,887,117	21,095,988	21,306,948	21,520,017
<b>Total Revenues</b>	<b>35,712,080</b>	<b>51,193,294</b>	<b>34,940,860</b>	<b>35,143,707</b>	<b>35,403,365</b>	<b>35,648,366</b>

# Jefferson County Wisconsin

## Projected Expenditures



# Base Wages

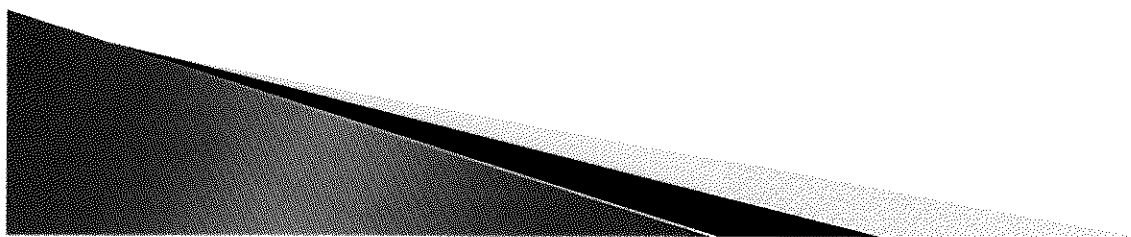
- ▶ A calculation was done for step increases based on the current approved system. This projection has no cost of living adjustment (COLA).

Description	Adjust Factor	2013 Budget	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Base wages (in 2013 step inc. was included in the \$24,652,184)		24,652,184	24,902,184	25,317,652	25,722,779	26,076,813	26,377,354
Adjustments–Budget Amend for new step system		250,000					
Adjusted wages		24,902,184	24,902,184	25,317,652	25,722,779	26,076,813	26,377,354
COLA increase	0.00%		-	-	-	-	-
Step increase (Calculation on steps)			415,468	405,127	354,034	300,541	274,268
Estimated wages		24,902,184	25,317,652	25,722,779	26,076,813	26,377,354	26,651,622

# FICA

- ▶ FICA was calculated at 7.65% of the projected base wages.

	2013 Budget	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Estimated social security	1,905,017	1,936,800	1,967,793	1,994,876	2,017,868	2,038,849



# Retirement–Employer

Estimates were used to determine the WRS contribution by the employer.

	2013 Budget	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Base Retirement Employer	1,975,303	1,975,303	2,037,963	2,100,766	2,160,348	2,216,330
Estimated Increase		62,660	62,803	59,582	55,983	54,482
Estimated Retirement Employer	1,975,303	2,037,963	2,100,766	2,160,348	2,216,330	2,270,813

## General Rate Estimates

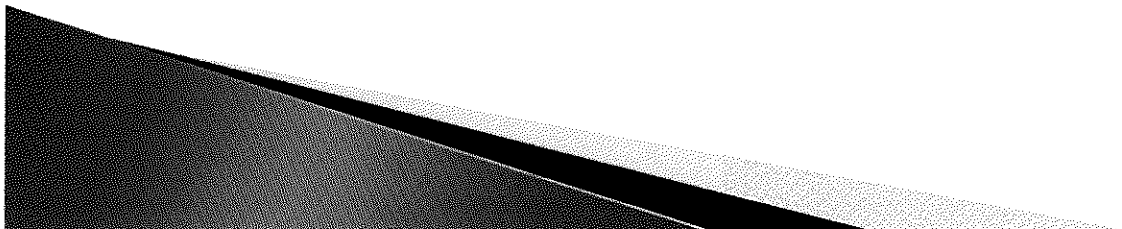
Year	Rate	Increase	
2013	13.3%		Actual
2014	13.5%	1.50%	Estimate
2015	13.7%	1.48%	Estimate
2016	13.9%	1.46%	Estimate
2017	14.1%	1.44%	Estimate
2018	14.3%	1.42%	Estimate

COLA Increase Rate	0.00%	0.00%	0.00%	0.00%	0.00%
Step Increase Rate	1.67%	1.60%	1.38%	1.15%	1.04%
Estimated WRS Rate Change	1.50%	1.48%	1.46%	1.44%	1.42%
Estimated Total Increase Rate	3.17%	3.08%	2.84%	2.59%	2.46%

# Retirement–Employee Portion

- ▶ The same estimates were used to determine the WRS contribution by the employee. This is reimbursed by the employer under the Law Enforcement contract.

	2013 Budget	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Base Retirement Employee	376,653	376,653	388,601	400,576	411,938	422,612
Estimated Increase		11,948	11,975	11,361	10,675	10,389
Estimated Retirement Employee	376,653	388,601	400,576	411,938	422,612	433,001
COLA Increase Rate		0.00%	0.00%	0.00%	0.00%	0.00%
Step Increase Rate		1.67%	1.60%	1.38%	1.15%	1.04%
Estimated WRS Rate Change		1.50%	1.48%	1.46%	1.44%	1.42%
Estimated Total Increase Rate		3.17%	3.08%	2.84%	2.59%	2.46%



# Health Insurance

- ▶ “Employers have seen some stabilization in employment levels, less severe impact of high cost claims, a general movement towards consumer-driven plans and greater clarity around the average cost impact associated with health care reform. As a result, 2012 premiums were offset to reflect the better than expected historical experience. For 2013, we expect premium increases to gravitate back to the 6 percent range,” said Tim Nimmer, chief health care actuary at Aon Hewitt, in a media statement.
- ▶ Source–SHRM (Society for Human Resources Management)

Total Plan Premium Costs	Percentage Increase	Average Cost per Employee	Average Employee Premium Contribution	Average Employee Out-of-Pocket Cost
2013 (projected)	6.3%	\$11,188	\$2,385	\$2,429
2012	4.9%	\$10,522	\$2,204	\$2,200
2011	8.5%	\$10,034	\$2,090	\$2,072
2010	6.2%	\$9,246	\$1,927	\$1,761
2009	5.0%	\$8,703	\$1,797	\$1,580
2008	5.3%	\$8,290	\$1,691	\$1,508
2007	5.3%	\$7,874	\$1,567	\$1,364

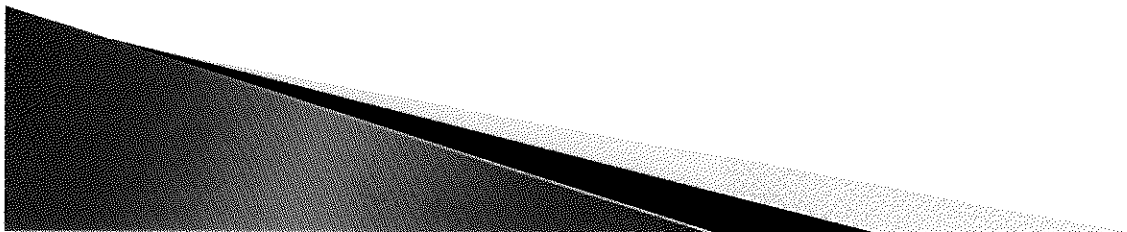
Source: Aon Hewitt Health Value Initiative database of large U.S. employers' health care costs.



# Health Insurance

- ▶ Health insurance was calculated using a 7% increase each year for this projection. (this could be impacted by the Accountable Care Act)

	2013	2014	2015	2016	2017	2018
	Budget	Projected	Projected	Projected	Projected	Projected
Base Health Insurance	6,161,975	6,161,975	6,593,313	7,054,845	7,548,684	8,077,092
Projected Increase	7.00%	431,338	461,532	493,839	528,408	565,396
Estimated Health Insurance	6,161,975	6,593,313	7,054,845	7,548,684	8,077,092	8,642,489



# Dental Insurance

- ▶ Dental insurance was calculated using a 7% increase each year for this projection.

	2013 Budget	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Base Dental Insurance	413,151	413,151	442,072	473,017	506,128	541,557
Projected Increase	7.00%	28,921	30,945	33,111	35,429	37,909
Estimated Dental Insurance	413,151	442,072	473,017	506,128	541,557	579,466

# All Other Fringes

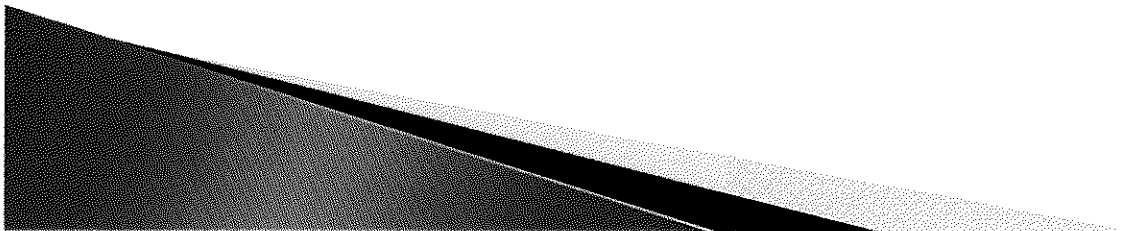
- ▶ Other fringes a 1% increase was used annually for this projection. \*(Note: The Highway Department is mandated by the state to account for all expenses including fringe benefits and charges or allocates to all the entities)

	2013 Budget	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
All Fringe Benefits	13,054,416					
Social Security	(1,905,017)					
WRS Employer	(1,975,303)					
WRS Employee	(376,653)					
Health Insurance	(6,161,975)					
Dental insurance	(413,151)					
All Other Fringe Benefits *	2,222,317					
Other Fringe Benefits	2,222,317	2,222,317	2,244,540	2,266,985	2,289,655	2,312,552
Estimated Increase Rate		1.00%	1.00%	1.00%	1.00%	1.00%
Estimated Increase Amount		22,223	22,445	22,670	22,897	23,126
Estimated All Other Fringes	2,222,317	2,244,540	2,266,985	2,289,655	2,312,552	2,335,678

# Capital Outlay

- ▶ The departments put a 5-year capital plan together annually it is not all inclusive to what the departments requested. Included in 2014 is the Highway Facilities.

2013	2014	2015	2016	2017	2018
Budget	Projected	Projected	Projected	Projected	Projected
3,512,402	19,028,200	1,859,350	1,680,000	1,694,500	1,501,500



# Debt Service

- ▶ Below are the projected payments on \$16,520,000 bond issue for 20 years.

	2013 Budget	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Debt Service, Korth Note	54,584	-	-	-	-	-
Debt service, Bond Issue 2014	-	-	1,084,990	1,083,735	1,081,735	1,083,628
Estimated Debt Service	54,584	-	1,084,990	1,083,735	1,081,735	1,083,628

# Other Operating Expenses

- ▶ These are all other expenses not analyzed separately and a 1% projected increase was used annually.

	2013 Budget	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Total Budgeted Expenses	65,940,811					
Projected Wages	(24,902,184)					
Projected Social Security	(1,905,017)					
Projected Retirement Employer	(1,975,303)					
Projected Retirement Employee	(376,653)					
Projected Health Insurance	(6,161,975)					
Projected Dental Insurance	(413,151)					
Projected Other Fringes	(2,222,317)					
Projected Capital	(3,512,402)					
Projected Debt Service	(54,584)					
Estimated Operating Expenses	24,417,225	24,417,225	24,661,397	24,908,011	25,157,091	25,408,662
Estimated Increase Rate		1.00%	1.00%	1.00%	1.00%	1.00%
Estimated Increase Amount		244,172	246,614	249,080	251,571	254,087
Estimated Operating Expense	24,417,225	24,661,397	24,908,011	25,157,091	25,408,662	25,662,749

# Total Projected Expenditures

	2013 Budget	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Wages	24,902,184	25,317,652	25,722,779	26,076,813	26,377,354	26,651,622
Social Security	1,905,017	1,936,800	1,967,793	1,994,876	2,017,868	2,038,849
WRS Employer	1,975,303	2,037,963	2,100,766	2,160,348	2,216,330	2,270,813
WRS Employee	376,653	388,601	400,576	411,938	422,612	433,001
Health Insurance	6,161,975	6,593,313	7,054,845	7,548,684	8,077,092	8,642,489
Dental Insurance	413,151	442,072	473,017	506,128	541,557	579,466
Other Fringe Benefits	2,222,317	2,244,540	2,266,985	2,289,655	2,312,552	2,335,678
Capital Expenditures	3,512,402	19,028,200	1,859,350	1,680,000	1,694,500	1,501,500
Debt service	54,584	-	1,084,990	1,083,735	1,081,735	1,083,628
Other Operating Expenditures	24,417,225	24,661,397	24,908,011	25,157,091	25,408,662	25,662,749
<b>Total Expenditures</b>	<b>65,940,811</b>	<b>82,650,538</b>	<b>67,839,112</b>	<b>68,909,267</b>	<b>70,150,263</b>	<b>71,199,794</b>
Wages as Percent of Total	37.8%	30.6%	37.9%	37.8%	37.6%	37.4%
Wages/Benefits as Percent of Total	57.6%	47.1%	58.9%	59.5%	59.8%	60.3%

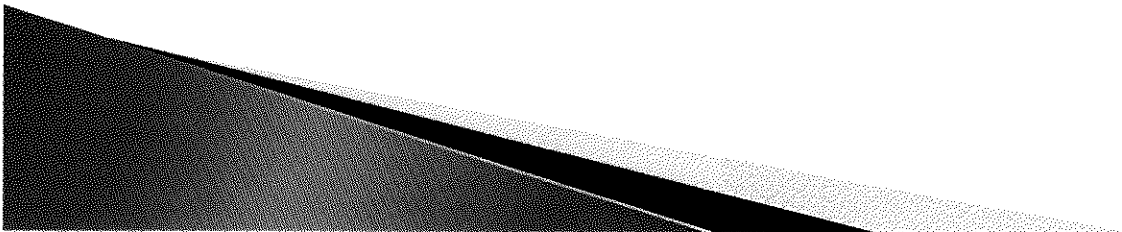
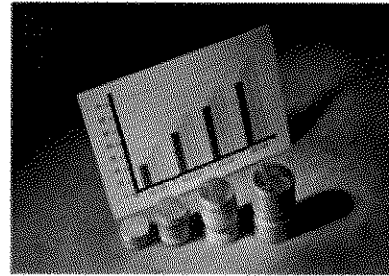
# Revenue and Expense Recap

Account Description	2013 Budget	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Sales Tax	5,155,916	5,207,475	5,259,550	5,312,146	5,365,267	5,418,920
General Shared Revenues	1,177,263	1,177,263	1,177,263	1,177,263	1,177,263	1,177,263
Utility Shared Revenues	919,124	919,124	919,124	919,124	919,124	919,124
Investment income	300,000	307,500	315,188	323,068	331,145	339,424
Flood mitigation program	784,500	-	-	-	-	-
Human Services state aid	6,255,726	6,228,618	6,228,618	6,228,618	6,228,618	6,228,618
Capital Revenues	643,993	153,000	154,000	87,500	75,000	45,000
Other Operating Revenues	20,475,558	20,680,314	20,887,117	21,095,988	21,306,948	21,520,017
Total Estimated Revenues	35,712,080	34,673,294	34,940,860	35,143,707	35,403,365	35,648,366
Wages	24,902,184	25,317,652	25,722,779	26,076,813	26,377,354	26,651,622
Social Security	1,905,017	1,936,800	1,967,793	1,994,876	2,017,868	2,038,849
WRS Employer	1,975,303	2,037,963	2,100,766	2,160,348	2,216,330	2,270,813
WRS Employee	376,653	388,601	400,576	411,938	422,612	433,001
Health Insurance	6,161,975	6,593,313	7,054,845	7,548,684	8,077,092	8,642,489
Dental Insurance	413,151	442,072	473,017	506,128	541,557	579,466
Other Fringe Benefits	2,222,317	2,244,540	2,266,985	2,289,655	2,312,552	2,335,678
Capital Expenditures	3,512,402	19,028,200	1,859,350	1,680,000	1,694,500	1,501,500
Debt service	54,584	-	1,084,990	1,083,735	1,081,735	1,083,628
Other Operating Expenditures	24,417,225	24,661,397	24,908,011	25,157,091	25,408,662	25,662,749
Total Estimated Expenditures	65,940,811	82,650,538	67,839,112	68,909,267	70,150,263	71,199,794
Fund balance applied against budget	1,348,215	-	-	-	-	-
Bond proceeds	-	16,520,000	-	-	-	-
Restricted funds applied	1,534,962	1,474,962	1,414,962	1,354,962	1,294,962	1,234,962
Discretionary funds applied	439,345	-	-	-	-	-
Total Other Financing Sources	3,322,522	17,994,962	1,414,962	1,354,962	1,294,962	1,234,962
Tax Levy Needed	26,906,209	29,982,282	31,483,290	32,410,598	33,451,936	34,316,466



# Jefferson County Wisconsin

## Tax Levy



# Projected Tax Levy

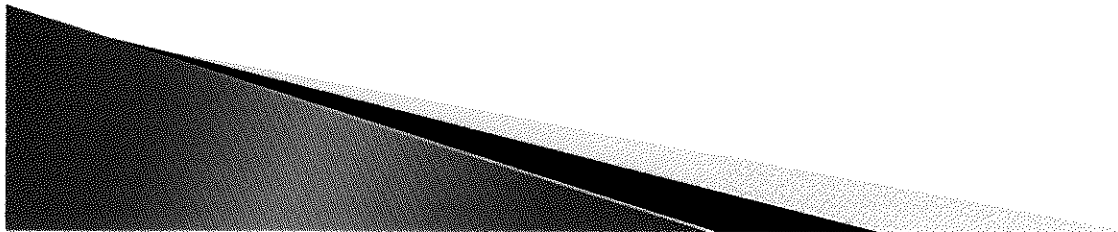
- ▶ Includes a projected 1.5% increase for new construction.

Account Description	2013 Budget	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Prior Year Tax Levy	26,906,209	26,906,209	27,309,802	28,804,198	30,319,515	31,855,320
Less Prior Year Library Exemptions	(1,070,294)	(1,070,294)	(1,086,348)	(1,102,403)	(1,118,457)	(1,134,512)
Subtotal (a)	25,835,915	25,835,915	26,223,454	27,701,796	29,201,057	30,720,808
Estimated New Construction Rate		1.500%	1.500%	1.500%	1.500%	1.500%
Net New Construction Allowed Increase (b)		387,539	393,352	415,527	438,016	460,812
Estimated Library New Construction Increase		1.500%	1.500%	1.500%	1.500%	1.500%
Estimated Library New Construction Increase		16,054	16,054	16,054	16,054	16,054
Estimated Library Total Levy (c)	1,070,294	1,086,348	1,102,403	1,118,457	1,134,512	1,150,566
New Debt Exclusion (d)		-	1,084,990	1,083,735	1,081,735	1,083,628
Estimated Levy Cap (a+b+c+d)	26,906,209	27,309,802	28,804,198	30,319,515	31,855,320	33,415,815

# Tax Levy Cap Compared to Needs

- ▶ Comparison of available tax levy with the current cap to what is needed based on projections.

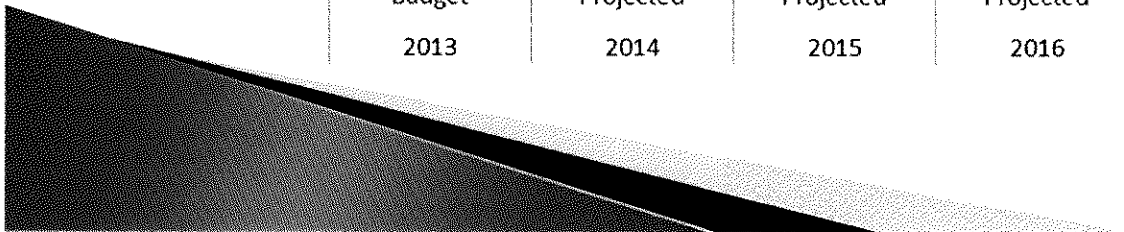
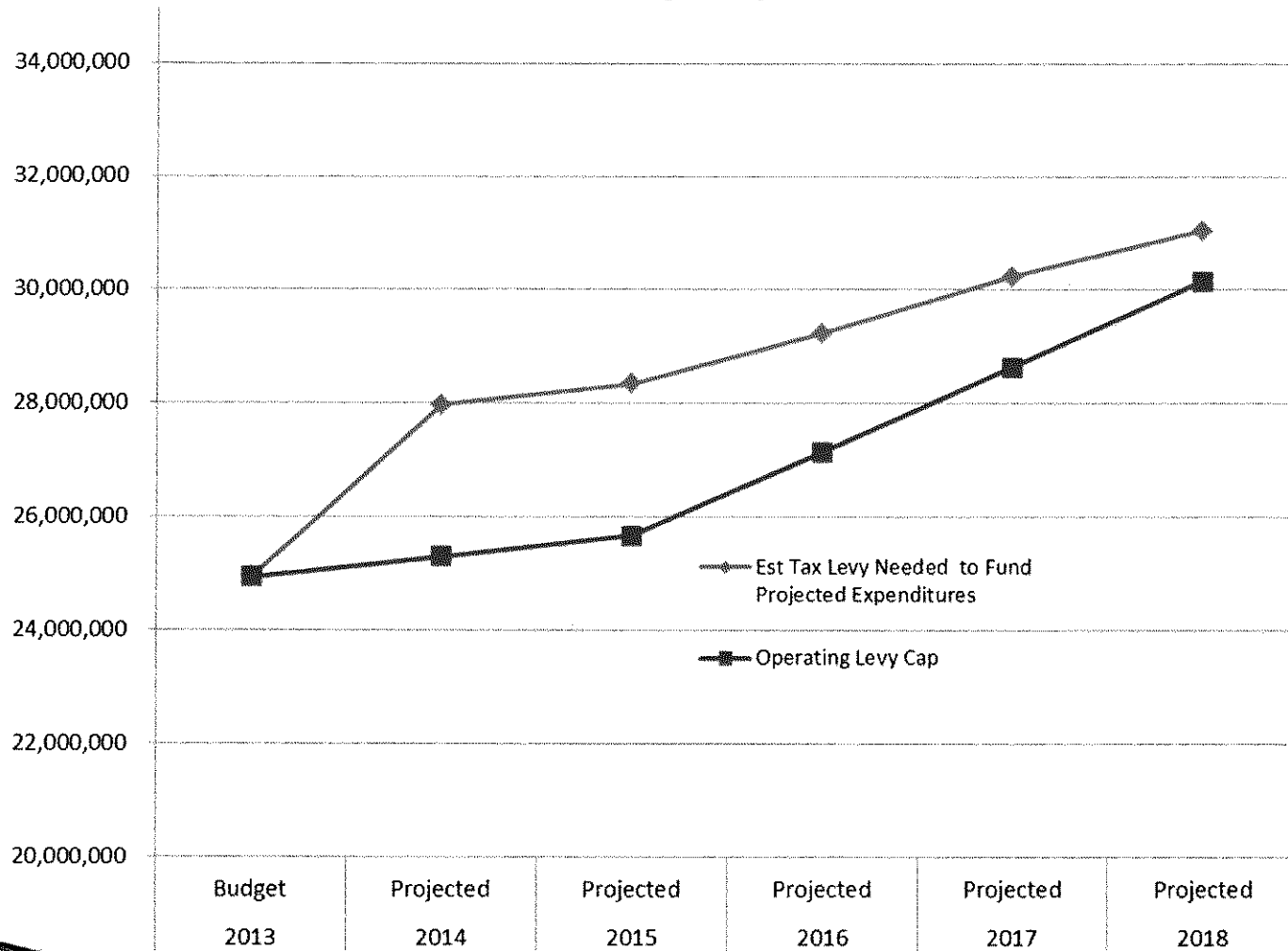
	2013 Budget	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Total Estimated Revenues	35,712,080	34,673,294	34,940,860	35,143,707	35,403,365	35,648,366
Total Estimated Expenditures	(65,940,811)	(82,650,538)	(67,839,112)	(68,909,267)	(70,150,263)	(71,199,794)
Total Other Financing Sources	3,322,522	17,994,962	1,414,962	1,354,962	1,294,962	1,234,962
Tax Levy Needed	(26,906,209)	(29,982,282)	(31,483,290)	(32,410,598)	(33,451,936)	(34,316,466)
Estimated Levy Cap with New Construction Estimates	26,906,209	27,309,802	28,804,198	30,319,515	31,855,320	33,415,815
Surplus (Deficit) Over Estimated Levy Cap	-	(2,672,480)	(2,679,092)	(2,091,084)	(1,596,616)	(900,651)



# Recap

Account Description	2013 Budget	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Sales Tax	5,155,916	5,207,475	5,259,550	5,312,146	5,365,267	5,418,920
General Shared Revenues	1,177,263	1,177,263	1,177,263	1,177,263	1,177,263	1,177,263
Utility Shared Revenues	919,124	919,124	919,124	919,124	919,124	919,124
Investment income	300,000	307,500	315,188	323,068	331,145	339,424
Flood mitigation program	784,500	-	-	-	-	-
Human Services state aid	6,255,726	6,228,618	6,228,618	6,228,618	6,228,618	6,228,618
Capital Revenues	643,993	153,000	154,000	87,500	75,000	45,000
Other Operating Revenues	20,475,558	20,680,314	20,887,117	21,095,988	21,306,948	21,520,017
Total Estimated Revenues	35,712,080	34,673,294	34,940,860	35,143,707	35,403,365	35,648,366
Wages	24,902,184	25,317,652	25,722,779	26,076,813	26,377,354	26,651,622
Social Security	1,905,017	1,936,800	1,967,793	1,994,876	2,017,868	2,038,849
WRS Employer	1,975,303	2,037,963	2,100,766	2,160,348	2,216,330	2,270,813
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Health Insurance	6,161,975	6,593,313	7,054,845	7,548,684	8,077,092	8,642,489
Dental Insurance	413,151	442,072	473,017	506,128	541,557	579,466
Other Fringe Benefits	2,222,317	2,244,540	2,266,985	2,289,655	2,312,552	2,335,678
Capital Expenditures	3,512,402	19,028,200	1,859,350	1,680,000	1,694,500	1,501,500
Debt service	54,584	-	1,084,990	1,083,735	1,081,735	1,083,628
Other Operating Expenditures	24,417,225	24,661,397	24,908,011	25,157,091	25,408,662	25,662,749
Total Estimated Expenditures	65,940,811	82,650,538	67,839,112	68,909,267	70,150,263	71,199,794
Fund balance applied against budget	1,348,215	-	-	-	-	-
Bond proceeds	-	16,520,000	-	-	-	-
Restricted funds applied	1,534,962	1,474,962	1,414,962	1,354,962	1,294,962	1,234,962
Discretionary funds applied	439,345	-	-	-	-	-
Total Other Financing Sources	3,322,522	17,994,962	1,414,962	1,354,962	1,294,962	1,234,962
Tax Levy Needed	26,906,209	29,982,282	31,483,290	32,410,598	33,451,936	34,316,466
Estimated levy cap in dollars (net new construction limits)	26,906,209	27,309,802	28,804,198	30,319,515	31,855,320	33,415,815
Wisc Stat 66.0602(3)--2005 levy restraint--includes Library and debt payment						
Surplus (deficit) over estimated cap	-	(2,672,480)	(2,679,092)	(2,091,084)	(1,596,616)	(900,651)

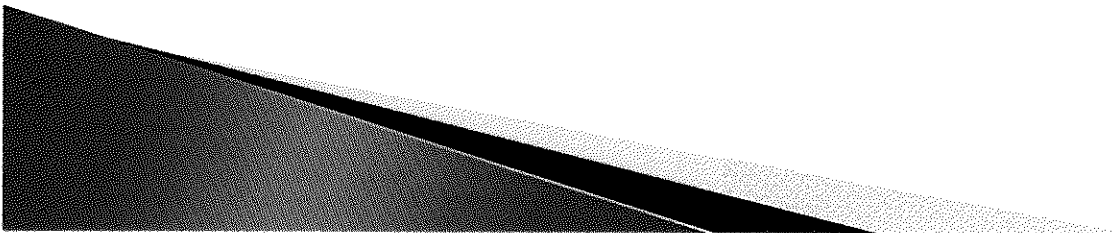
## Jefferson County Operating Levy Limit Forecast



# Jefferson County Wisconsin

## Mill Rates

Tax Levy Needed/Equalized Value x 1,000=Mill Rate



# Mill Rate Comparisons

	2013 Budget	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Equalized Value	6,006,273,200	6,006,273,200	6,006,273,200	6,006,273,200	6,066,335,932	6,187,662,651
Estimated Increase Rate		0.000%	0.000%	1.000%	2.000%	3.000%
Estimated Increase in Equalized Value		-	-	60,062,732	121,326,719	185,629,880
Estimated Equalized Value	6,006,273,200	6,006,273,200	6,006,273,200	6,066,335,932	6,187,662,651	6,373,292,530
Total Estimated Tax Levy Needed	26,906,209	29,982,282	31,483,290	32,410,598	33,451,936	34,316,466
Less Estimated Debt Levy	-	-	(1,084,990)	(1,083,735)	(1,081,735)	(1,083,628)
Less Estimated Library Levy	(1,070,294)	(1,086,348)	(1,102,403)	(1,118,457)	(1,134,512)	(1,150,566)
Less Estimated Health Levy	(897,561)	(924,488)	(952,222)	(980,789)	(1,010,213)	(1,040,519)
Estimated Operating Levy	24,938,354	27,971,446	28,343,675	29,227,617	30,225,476	31,041,753
Estimated Operating Mill Rate	4.1521	4.6570	4.7190	4.8180	4.8848	4.8706
Operating Levy Cap	4.1521	4.2121	4.2730	4.4733	4.6268	4.7293
Estimated debt levy	-	-	1,084,990	1,083,735	1,081,735	1,083,628
Estimated debt mill rate	-	-	0.1806	0.1786	0.1748	0.1700
Estimated County-Wide Levy Including Debt	24,938,354	27,971,446	29,428,665	30,311,352	31,307,211	32,125,381
Estimated County-Wide Mill Rate	4.1521	4.6570	4.8997	4.9966	5.0596	5.0406
Estimated Change in Mill Rate	0.2120	0.5050	0.2426	0.0970	0.0630	(0.0190)
Estimated Change in County-Wide Mill Rate	5.8%	12.2%	5.2%	2.0%	1.3%	-0.4%
Operating Levy Cap (Under) / Over Operating Limit	24,938,647 293	25,298,966 (2,672,480)	25,664,583 (2,679,092)	27,136,533 (2,091,084)	28,628,861 (1,596,616)	30,141,101 (900,651)

# Additional Debt/Mill Rate Fair Park and Parks Department

	2013 Budget	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Fair Park Debt Payment (\$7,000,000, 3%, 20 Year) (Land, Horse Arena, Activity Center Upgrade)	-	-	470,510	470,510	470,510	470,510
Parks Debt Payment (\$2,500,000, 3%, 20 Year) (Korth Park Four Season Shelter)	-	-	168,040	168,040	168,040	168,040
Total Addition Debt	-	-	638,550	638,550	638,550	638,550
Estimated County-Wide Mill Rate	4.1521	4.6570	4.8997	4.9966	5.0596	5.0406
Additional Mill Rate for Debt	-	-	0.1063	0.1053	0.1032	0.1002
Estimated County-Wide Mill Rate with Additional Debt	4.1521	4.6570	5.0060	5.1019	5.1628	5.1408



# Jefferson County, Wisconsin

- ▶ As stated earlier a projection is to hopefully help in decision making. Please keep in mind there are many variables in the projection that could change.

- ▶ **THANK YOU**

