

Agenda
Jefferson County
Finance Committee
Jefferson County Courthouse
311 S. Center Avenue
Room 112
Jefferson, WI 53549
*REVISED 03-03-2015

Date: Friday March 6, 2015

*Time: 8:00 a.m.

Committee members: Jones, Richard C. (Chair) Poulson, Blane
Braugher, James B. (Vice Chair) Schroeder, Jim
Hanneman, Jennifer (Secretary)

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. Public comment (Members of the public who wish to address the Committee on specific agenda items must register their request at this time)
6. Approval of Finance Committee minutes for February 12, 2015.
7. Communications
8. Discussion and recommendation to the County Board regarding departmental surplus (deficit) activity for 2014 and related budget amendments for 2014.
9. Discussion and recommendation to the County Board regarding 2014 non-lapsing departmental requests amending the 2015 budget.
10. Discussion and possible action on the 3rd series bonding for Resolution 2013-78.
11. Set future meeting schedule, next meeting date and possible agenda items.
12. Adjourn.

Nest scheduled meetings: Thursday March 12, 2015 Regular Meeting
Thursday, April 9, 2015 Regular Meeting
Thursday, May 14, 2015 Regular Meeting
Thursday, June 11, 2015 Regular Meeting
Thursday, July 9, 2015 Regular Meeting

All meetings are scheduled to begin at 8:30 am in Room 112 unless otherwise noted

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

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

Jefferson County
Finance Committee Minutes
February 12, 2015

Committee members: Braughler, James B (Vice Chair) Poulson, Blane
Hanneman, Jennifer (Secretary) Schroeder, Jim (absent)
Jones, Richard C. (Chair) (absent)

1. **Call to order** – James Braughler called the meeting to order at 8:30 a.m.
2. **Roll call (establish a quorum)** – All committee members were present except for Jim Schroeder and Richard Jones. Staff in attendance was Ben Wehmeier, Tammy Worzalla, Blair Ward, Jeff Parker, Todd Lindert, Paul Milbrath and Brian Lamers. Others present was Ralph Evans (Evans Consulting).
3. **Certification of compliance with the Open Meetings Law** – Wehmeier certified that notice of the meeting complied with the Open Meetings Law.
4. **Review of the agenda**-No Changes
5. **Public Comments** – None
6. **Approval of Finance Committee minutes for January 8th, 2015**. A motion was made by Hanneman/Braughler to approve the minutes of January 8th, 2015. The motion passed 2-0, Poulson abstained.
7. **Communications** –None
8. **Discussion and Possible action of a contingency transfer to the Sheriff Department for additional cost to replace the Radio Console and Controller**. Wehmeier stated the necessity of this project being completed at this time and he discussed the bidding process. Wehmeier also discussed the 911 system project in 2015 for the Sheriff and potential savings this year due to these projects being completed at the same time. Lamers explained that in the 2014 carryover of funds, there is \$162,460 of unspent funds from the 2014 budget. With the bid of \$281,467, a contingency transfer of \$119,007 would be needed to cover the difference. Parker talked about the system and the backup with the City of Watertown as an additional backup system for the County. Milbrath stated this will strengthen the signal for the northern part of the County to help alleviate the weak spots in our communication system. Evans talked about the obsolescence of the current system. Further discussion took place regarding the requirements and the RFP. Since we have been currently buying our systems replacement parts on Ebay, Braughler ask about the County also selling parts from the current system. It was discussed that since we are behind the times, it may not be possible to sell. A motion was made by Hanneman/Poulson to approve the contingency transfer of \$119,007 to cover the cost of the Radio Console and Controller at the Sheriff Department. The motion passed 3-0.
9. **Monthly Financial Report for Preliminary December 2014-Finance Department**. Lamers went through the December 2014 report. Nothing unusual noted and there will be a surplus of approximately \$5,700.
10. **Monthly Financial Report for Preliminary December 2014-County Clerk**. Lamers stated nothing unusual noted. There will be a surplus of approximately \$23,000.

11. **Monthly Financial Report for Preliminary December 2014-Treasurer.** Lamers went through the report and explained that the interest investment is below budget around \$25,000 and interest on taxes is above budget by approximately \$82,000, and the fair market value adjustment through December is approximately a positive \$85,000. The Treasurer will be under budget for expenditures. Overall, the Treasurer will have excess of about \$80,000 over budget.
12. **Monthly Financial Report for Preliminary December 2014-Child Support.** Lamers stated nothing unusual. The Child Support office will have a surplus of approximately \$118,000; however the final settlement with the state has not been completed yet.
13. **Discussion of funding for projects related to the new Highway Facilities.** Wehmeier stated there is nothing significantly new. He stated he will be getting estimates soon on the cost for the old shop demolition. He talked about working though some bids on pavement.
14. **Review and discussion on 2014 projections of budget vs. actual.** Lamers discussed that the Register of Deeds revenues are down from the projected budget. Currently, the estimate is about \$65,000, however at year end, we will be shifting redaction fees of \$40,000 resulting in a \$25,000 deficit. Lamers stated that the Sheriff is tracking a deficit of over \$297,500, but there will be some use of Jail Assessment fees of approximately \$59,500 to cover some of the cost of Jail expenses leaving a deficit of \$238,000. The Clerk of Courts is currently estimating to be over budget by an estimated \$108,000 due to additional court ordered attorney costs. Discussion regarding the Corp Counsel office and the overage that will have to be covered with the vested benefits contingency from retirement payouts which at year end is approximately \$45,000. We have not received December's sales tax revenue and we are on track to possibly have excess revenues over budget by an estimated \$200,000 to \$300,000.
15. **Update on contingency fund balance.** Lamers directed the Finance Committee to the schedule showing the current balance of 2015 general contingency of \$560,056 and the vested benefits balance of \$270,000. With the approval of item #8 it would bring the balance of \$560,056 down to \$441,049.
16. **Set future meeting schedule, next meeting date, and possible agenda items** – The next meeting is Friday March 6, 2015 at 8:30 am. The agenda will include closing year end, carryovers and bonding. On the next regular meeting, the agenda items will include an update on the Highway projects and projections of budget vs. actual.
17. **Payment of Invoices**-After review of the invoices, a motion was made by Hanneman/Poulson to approve the payment of invoices totaling \$585,224.93 for the main review and \$3,566,074.04 for the other payments and payroll deductions. The motion passed 3-0.
18. **Adjourn** – A motion was made by Hanneman/Poulson to adjourn at 9:30 a.m. The motion passed 3-0.

Respectfully submitted,

Jennifer Hanneman
Finance Committee
Jefferson County
/bll

RESOLUTION NO. 2014-_____

Action on year-end departmental deficits

Executive Summary

At year end, the County Administrator requests a budget transfer from the contingency or general funds to cover the departments that have deficits. The request first goes to the Finance Committee and then to the County Board for approval.

WHEREAS, due to circumstances arising after the 2014 budget was adopted, the following transfers of funds are necessary to be made from the contingency appropriation account and/or General Fund as indicated to close the accounting books for 2014:

| Department | Bus Unit | Account Number | Deficit Amount | Original Levy | Percent of Levy |
|---------------------|----------|----------------|----------------|---------------|-----------------|
| Sheriff | 2001 | 599999 | 235,700 | 11,719,499 | 2.0% |
| Register of Deeds | 1001 | 599999 | 25,100 | (215,977) | 11.6% |
| Corporation Counsel | 1701 | 599999 | 44,900 | 369,779 | 12.1% |
| Coroner | 2501 | 599999 | 2,500 | 89,638 | 2.8% |
| Clerk of Courts | 2401 | 599999 | 86,800 | 1,645,660 | 5.3% |
| Total | | | <u>395,000</u> | | |
| Contingency Fund | | | 395,000 | | |
| General Fund | | | 0 | | |
| Total | | | <u>395,000</u> | | |

WHEREAS, the Finance Committee recommends that these departmental deficits be funded by the transfers set forth above,

NOW, THEREFORE, BE IT RESOLVED that the aforementioned transfers of funds are hereby approved and the 2014 budget be amended to reflect the same.

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

The contingency fund has a balance of \$487,158 and the vested benefits contingency fund has a balance of \$275,000 for a total of \$762,158, of which \$395,000 is needed to offset the deficit for 2014.

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The main reasons for the Sheriff's Department budget deficit are overtime, worker's compensation and a decrease in the jail population revenue.

The Register of Deeds office had less revenue from real estate transactions than expected.

The Corporation Counsel office deficit is due to two individuals retiring in 2014 with each receiving a benefit payout.

The cost of autopsies for the Coroner was approximately \$10,000 more than budgeted, and is generally an uncontrollable cost.

The Clerk of Courts deficit is due to an increase in court appointed attorney fees.

Ayes _____ Noes _____ Abstain _____ Absent _____ Vacant _____

Requested by
Finance Committee

3-10-15

Brian Lamers: 2-13-15, 2-19-15
Blair Ward: 2-17-15

APPROVED: Administrator _____; Corp. Counsel _____; Finance Director _____

Item #8

Jefferson County
 Departmental Surplus (Deficit) Recap
 For the Year Ended December 31, 2014

19-Feb-15 Updated

| Dept | Department | General Ledger Surplus (Deficit) | Budgetary Only Accounts | Estimated Additional Activity | Actual Non-Lapsing Request | Actual Surplus (Deficit) | Deficit Transfer | | Amended Surplus (Deficit) | Original Tax Levy 2014 | Actual Surplus (Deficit) |
|---------------------|----------------------|--|-------------------------------|-------------------------------------|----------------------------------|--------------------------------|---------------------|-----------------|---------------------------------|---------------------------------|--------------------------------|
| | | | | | | | Contingency Fund | General Fund | | | |
| 000 | General Revenues | 778,158.00 | (109,739.00) | | | 668,419.00 | (395,000.00) | | 273,419.00 | (8,082,357.00) | 8.3% |
| 001 | County Board | 252,751.00 | | | (225,932.00) | 26,819.00 | | | 26,819.00 | 417,921.00 | 6.4% |
| 002 | Economic Development | 211,626.00 | 2,239.00 | | (213,865.00) | 0.00 | | | 0.00 | 0.00 | |
| 004 | Human Resources | 35,110.00 | | | (2,400.00) | 32,710.00 | | | 32,710.00 | 403,678.00 | 8.1% |
| 008 | County Administrator | 441.00 | | | | 441.00 | | | 441.00 | 246,864.00 | 0.2% |
| 010 | Register of Deeds | 192,478.00 | | | (217,534.00) | (25,056.00) | 25,100.00 | | 44.00 | (215,977.00) | -11.6% |
| 012 | County Clerk | 24,898.00 | | | (296.00) | 24,602.00 | | | 24,602.00 | 233,447.00 | 10.5% |
| 013 | Land Information | 118,302.00 | | | (98,761.00) | 19,541.00 | | | 19,541.00 | 347,829.00 | 5.6% |
| 014 | County Treasurer | 79,789.00 | | | | 79,789.00 | | | 79,789.00 | (763,775.00) | 10.4% |
| 016 | District Attorney | 31,961.00 | | | | 31,961.00 | | | 31,961.00 | 700,935.00 | 4.6% |
| 017 | Corporation Counsel | (44,874.00) | | | | (44,874.00) | 44,900.00 | | 26.00 | 369,779.00 | -12.1% |
| 018 | Parks | 538,551.00 | | | (439,659.00) | 98,892.00 | | | 98,892.00 | 991,967.00 | 10.0% |
| 019 | Central Services | 225,498.00 | 107,500.00 | | (319,000.00) | 13,998.00 | | | 13,998.00 | 827,882.00 | 1.7% |
| 020 | Sheriff | 396,671.00 | | | (632,311.00) | (235,640.00) | 235,700.00 | | 60.00 | 11,719,499.00 | -2.0% |
| 023 | Child Support | 118,408.00 | | | | 118,408.00 | | | 118,408.00 | 196,079.00 | 60.4% |
| 024 | Clerk of Courts | (86,793.00) | | | | (86,793.00) | 86,800.00 | | 7.00 | 1,645,660.00 | -5.3% |
| 025 | Coroner | (2,463.00) | | | | (2,463.00) | 2,500.00 | | 37.00 | 89,638.00 | -2.7% |
| 026 | Finance | 5,751.00 | | | | 5,751.00 | | | 5,751.00 | 434,766.00 | 1.3% |
| 027 | Emergency Management | 464,976.00 | | | (204,207.00) | 260,769.00 | | | 260,769.00 | 67,511.00 | 386.3% |
| 053 | Veterans Services | 11,953.00 | | | (1,866.00) | 10,087.00 | | | 10,087.00 | 150,459.00 | 6.7% |
| 068 | UW Extension | 73,904.00 | | | (21,186.00) | 52,718.00 | | | 52,718.00 | 361,527.00 | 14.6% |
| 069 | Fair Park | 110,075.00 | | | (110,075.00) | 0.00 | | | 0.00 | 118,006.00 | 0.0% |
| 070 | Land Conservation | 1,592.00 | | | | 1,592.00 | | | 1,592.00 | 225,788.00 | 0.7% |
| 071 | Zoning | 325,274.00 | | | (293,501.00) | 31,773.00 | | | 31,773.00 | 357,665.00 | 8.9% |
| 099 | Library System | 1,041.00 | | | | 1,041.00 | | | 1,041.00 | 1,021,164.00 | 0.1% |
| General Fund Totals | | 3,865,078.00 | 0.00 | 0.00 | (2,780,593.00) | 1,084,485.00 | 0.00 | 0.00 | 1,084,485.00 | 11,865,855.00 | 9.1% |

| Fund | Fund | Beginning Fund Balance 1-Jan-14 | Current Activity | Estimated Additional Activity | Ending Fund Balance 31-Dec-14 | Percentage Change |
|------------------|--------------------|---------------------------------------|---------------------|-------------------------------------|-------------------------------------|----------------------|
| 100 | General Fund | 29,217,246.00 | 50,989.00 | | 29,268,235.00 | 0.2% |
| 240 | Health Department | 858,128.00 | 32,691.00 | | 890,819.00 | 3.7% |
| 250 | Human Services | 664,435.00 | 266,655.00 | | 931,090.00 | 28.6% |
| 300 | Debt Services | 85,102.00 | 102,488.00 | | 187,590.00 | 54.6% |
| 400 | Capital Projects | 4,406,385.00 | (2,204,200.00) | | 2,202,185.00 | -100.1% |
| 700 | Highway Department | 15,461,262.00 | 12,993,479.00 | | 28,454,741.00 | 45.7% |
| 750 | MIS Fund | 0.00 | 0.00 | | 0.00 | |
| Total Govt Funds | | 50,692,558.00 | 11,242,102.00 | 0.00 | 61,934,660.00 | 18.2% |

| | |
|-----------------------------------|----------------------|
| Ending fund balance 12/31/14 | 61,934,660.00 |
| Less beginning fund balance | (50,692,558.00) |
| Subtotal | 11,242,102.00 |
| | 0.00 |
| | 0.00 |
| | 0.00 |
| Increase due to operations | 11,242,102.00 |

Spreadsheet values as of **19-Feb-15**

| | |
|--|---------------|
| Total increase in fund balances | 11,242,102.00 |
| Tax levy for 2014 | 27,004,367.00 |
| Increase as a percent of tax levy | 41.6% |

Handwritten: Item # 8

RESOLUTION NO. 2014-_____

Action on year-end requests to carry over funds

Executive Summary

At year end, departments are required to submit carry over requests of funds that are unspent. If the County Administrator approves the request, it first goes to the Finance Committee and then to the County Board for approval.

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

WHEREAS, the Finance Committee has reviewed the collective requests of all departments to carry over the funds designated in the various accounts below, more particularly set forth in the Finance Committee minutes of March 6, 2015,

| Fund Type | Description | Requested Amount | Non-lapsing Request |
|--------------------|---------------------------|----------------------|---------------------|
| Governmental funds | Non-spendable | 262,942.24 | |
| Governmental funds | Spendable, restricted | 4,539,077.99 | 4,539,077.99 |
| Governmental funds | Spendable, committed | 1,805,224.62 | 1,805,224.62 |
| Governmental funds | Total | <u>6,607,244.85</u> | |
| Proprietary funds | Capital net assets | 21,811,405.45 | |
| Proprietary funds | Restricted net assets | 135,247.87 | 135,247.87 |
| Proprietary funds | Non-restricted net assets | 6,508,087.36 | 6,508,087.36 |
| Proprietary funds | Total | <u>28,454,740.68</u> | |
| Grand Total | | 35,061,985.53 | 12,987,637.84 |

WHEREAS, the Finance Committee recommends certain funds be designated as non-lapsing for fiscal year 2015 in the same amounts as listed above,

NOW, THEREFORE, BE IT RESOLVED that the funds in the accounts identified in the Finance Committee minutes of March 6, 2015, totaling \$12,987,637.84, are designated as non-lapsing in the 2014 budget and the 2015 departmental budgets are hereby amended in the respective amounts and approved.

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

Explanation of governmental funds: Non-spendable funds are funds that include prepaid items, deposits, and inventory accounts. Spendable, restricted funds are funds that are legally

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restricted by statutes, contracts, purchase orders, or funding source. Spendable, committed funds are funds that are spendable at the discretion of the County.

Explanation of proprietary funds (Highway): Capital net assets are items that are depreciated along with land. Restricted net assets relate to municipal deposits for subsequent year work by the County. Non-restricted net assets include both required items and discretionary items.

Ayes _____ Noes _____ Abstain _____ Absent _____ Vacant _____

Requested by
Finance Committee

3-10-15

Brian Lamers: 2-13-15, 2-19-15, 3-5-15 APPROVED: Administrator _____; Corp. Counsel _____; Finance Director _____
Blair Ward: 2-17-15

Item #9

Jefferson County
Final Non-Lapsing Requests
For the Year Ended December 31, 2014

Note: When it states "as for 2015 budget" this is what is in the 2015 budget that was estimated as carryover, there may be another line item to adjust that amount to actual.

| Department | Bus Unit | Acct # | Sub Acct | Explanation | Non-Spendable Fund Bal | Spendable Fund Balances | | Total |
|----------------------|----------|--------|----------|--|------------------------|-------------------------|-----------|------------|
| | | | | | | Restricted | Committed | |
| County Board | 14 | 699700 | | Remaining Historical Commission funds as per 2015 budget | | 4,380.00 | | |
| County Board | 14 | 594950 | | Remaining Historical Commission operating reserve adjustment | | (1,071.26) | | 3,308.74 |
| Economic Development | 31 | 594955 | | Increase JCEDC vested benefit reserve to actual | | 3,707.26 | | |
| Economic Development | 31 | 594950 | | Increase JCEDC fiduciary funds operating reserve | | (14,601.46) | | |
| Economic Development | 31 | 699700 | | Remaining JCEDC fiduciary funds as per 2015 budget | | 224,759.00 | | 213,864.80 |
| Human Resources | 41 | 531303 | | HIPAA Privacy Screens (8) | | | 2,400.00 | 2,400.00 |
| Register of Deeds | 1002 | 521295 | | Redaction Funds restricted by statute | | (46,775.48) | | |
| Register of Deeds | 1002 | 699700 | | Redaction Funds restricted by statute as per 2015 budget | | 264,309.00 | | 217,533.52 |
| County Clerk | 1213 | 594950 | | Remaining ICC funds | | (203.18) | | |
| County Clerk | 1213 | 699700 | | Remaining ICC funds as per 2015 budget | | 499.00 | | 295.82 |
| Land Information | 1303 | 594950 | | Remaining land records modernization funds as per Wisc Statutes | | 70,455.71 | | |
| Land Information | 1303 | 699700 | | Remaining land records modernization funds as per 2015 budget | | 28,305.00 | | 98,760.71 |
| Parks Department | 1801 | 594820 | | Korth Park (Fort Health Care) Playground Sign | | | 2,000.00 | |
| Parks Department | 1801 | 594820 | | Travelers and Pohlman Playgrounds not completed | | | 5,300.00 | |
| Parks Department | 1801 | 594829 | | Handicap Fishing Warf | | | 12,740.00 | |
| Parks Department | 1801 | 594829 | | Boat Launch, Donated Funds matched with Stewardship Grant | | | 30,000.00 | |
| Parks Department | 1801 | 594829 | | Donation for Watertown Outboarders property for property development | | | 28,000.00 | |
| Parks Department | 1801 | 529299 | | Emerald Ash Borer Maintenance | | | 2,096.00 | |
| Parks Department | 1801 | 535245 | | Blacktop Maintenance | | | 7,815.00 | |
| Parks Department | 1801 | 531314 | | Donation for Pohlmann Park Bench | | | 897.00 | |
| Parks Department | 1806 | 594960 | | Remaining Carol Liddle estate funds, restricted by estate | | (6.01) | | |
| Parks Department | 1806 | 699800 | | Carol Liddle estate funds as per 2015 budget | | 81,526.00 | | |
| Parks Department | 1809 | 535245 | | Remaining Carlin Weld Funds, restricted by source | | 3,531.78 | | |
| Parks Department | 1812 | 535245 | | Remaining Carnes Park, non-lapsing request for capital items | | | 30,599.87 | |
| Parks Department | 1812 | 699800 | | Carnes Park Development funds as per 2015 budget | | | 58,650.00 | |
| Parks Department | 1812 | 594822 | | Mason Log Home Restoration Funds, restricted by source | | 30,332.28 | | |
| Parks Department | 1812 | 594821 | | Remaining Carnes Park Development, non-lapsing request for capital items | | | 2,288.00 | |
| Parks Department | 1812 | 594821 | | Carnes Park East-Parking Lot | | | 75,000.00 | |
| Parks Department | 1814 | 699992 | | Waterloo Historical Society Donation, restricted for signs | | 500.00 | | |
| Parks Department | 1816 | 699992 | | Remaining Glacial Heritage, restricted by source | | 9,304.00 | | |
| Parks Department | 1816 | 699700 | | Glacial Heritage Development funds as per 2015 budget | | 13,200.00 | | |
| Parks Department | 1824 | 699992 | | Remaining Bike Trail donations, restricted by source | | 666.37 | | |
| Parks Department | 1824 | 699700 | | Remaining Bike Trail donations, restricted by source as per 2015 budget | | 1,509.00 | | |
| Parks Department | 1826 | 699992 | | Remaining Dog Park funds | | | 5,712.34 | |
| Parks Department | 1826 | 699800 | | Remaining Dog Park funds as per 2015 budget | | | 37,998.00 | 439,659.63 |

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Jefferson County
Final Non-Lapsing Requests
For the Year Ended December 31, 2014

| Department | Bus Unit | Acct # | Sub Acct | Explanation | Non-Spendable Fund Bal | Spendable Fund Balances | | Total |
|--------------------|----------|--------|----------|--|------------------------|-------------------------|------------|-------------------|
| | | | | | | Restricted | Committed | |
| Central Services | 1901 | 594821 | | Demolition of House on Washington St for Parking Lot-Moved from General Budget | | | 20,000.00 | |
| Central Services | 1901 | 594809 | | Re-Roof F Section Sheriff Department | | | 23,000.00 | |
| Central Services | 1901 | 594810 | | HVAC-Courthouse | | | 50,000.00 | |
| Central Services | 1901 | 594822 | | Re-Roof Sections at Courthouse | | | 50,000.00 | |
| Central Services | 1901 | 594829 | | Re-Roof MIS Building | | | 10,000.00 | |
| Central Services | 1901 | 594822 | | Boilers-Courthouse | | | 166,000.00 | 319,000.00 |
| Sheriff Department | 2006 | 594810 | | Radio Console Replacement Project | | | 162,460.00 | |
| Sheriff Department | 2010 | 699992 | | Funds restricted by source -- Drug Education | | 29.76 | | |
| Sheriff Department | 2010 | 699700 | | Funds restricted by source -- Drug Education as per 2015 budget | | 1,660.00 | | |
| Sheriff Department | 2011 | 699992 | | Funds restricted by source -- Drug Restitution | | 1,116.37 | | |
| Sheriff Department | 2011 | 699700 | | Funds restricted by source -- Drug Restitution as per 2015 budget | | 3,164.00 | | |
| Sheriff Department | 2012 | 699992 | | Funds restricted by source -- Vehicle Forfeiture | | 51.38 | | |
| Sheriff Department | 2014 | 699992 | 011 | Remaining restricted donations -- K-9 related | | 4,273.13 | | |
| Sheriff Department | 2014 | 699992 | 012 | Remaining restricted donations -- Community Program | | 1,617.59 | | |
| Sheriff Department | 2014 | 699992 | 014 | Remaining restricted donations -- Honor Guard | | 4,069.78 | | |
| Sheriff Department | 2014 | 699700 | 016 | Remaining restricted donations -- Tactical Air Wing | | 94.00 | | |
| Sheriff Department | 2014 | 699992 | 017 | Remaining restricted donations -- Dive Team | | 538.00 | | |
| Sheriff Department | 2014 | 699992 | 018 | Remaining restricted donations -- DTF | | 937.75 | | |
| Sheriff Department | 2102 | 699992 | | Funds restricted by source -- Drug Task Force | | 4.62 | | |
| Sheriff Department | 2104 | 699992 | | Funds restricted by source -- Federal Forfeitures | | 543.83 | | |
| Sheriff Department | 2104 | 699700 | | Funds restricted by source -- Federal Forfeitures as per 2015 budget | | 214,210.00 | | |
| Sheriff Department | 2105 | 699700 | | Funds restricted by source -- CEASE Marijuana as per 2015 budget | | 201.00 | | |
| Sheriff Department | 2108 | 699992 | | Funds restricted by source -- State Forfeitures | | 2,299.07 | | |
| Sheriff Department | 2108 | 699800 | | Funds restricted by source -- State Forfeitures as per 2015 budget | | 207.00 | | |
| Sheriff Department | 2203 | 594950 | | Jail assessment funds restricted by Wisconsin Statutes | | (3,370.73) | | |
| Sheriff Department | 2203 | 699700 | | Jail assessment funds restricted by Wisconsin Statutes per 2015 budget | | 238,204.00 | | 632,310.55 |
| Emergency Mgmt | 2703 | 594960 | | Remaining flood mitigation program fund (HMGP) | | | 3,860.93 | |
| Emergency Mgmt | 2703 | 699800 | | Remaining flood mitigation program fund (HMGP) as per 2015 budget | | | 200,346.00 | 204,206.93 |
| Veterans Services | 5302 | 593719 | | Veterans Relief Services | | | 1,865.58 | 1,865.58 |
| UW Extension | 6801 | 594950 | | Donation from Dec 2008 regarding 4-H fees adjustment | | | 710.00 | |
| UW Extension | 6801 | 699700 | | Donation from Dec 2008 regarding 4-H fees, per 2015 budget | | | 1,855.00 | |
| UW Extension | 6809 | 531313 | | Remaining funds Parenting First Year Program | | (1,021.44) | | |
| UW Extension | 6809 | 699700 | | Parenting First Year Program as per 2015 budget | | 1,411.00 | | |
| UW Extension | 6811 | 531348 | | Remaining funds Agricultural program | | | (142.25) | |
| UW Extension | 6811 | 699700 | | Remaining funds Agricultural program as per 2015 budget | | | 3,359.00 | |
| UW Extension | 6814 | 531348 | | Remaining fund Family Impact seminar | | | (0.49) | |
| UW Extension | 6814 | 699700 | | Family Impact Seminar as per 2015 budget | | | 1,653.51 | |
| UW Extension | 6815 | 531348 | | Master Gardener program | | | (207.42) | |
| UW Extension | 6815 | 699700 | | Remaining funds Master Gardener Program as per 2015 budget | | | 1,299.00 | |
| UW Extension | 6816 | 531348 | | Remaining funds Pesticide Program | | | 276.43 | |

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Jefferson County
Final Non-Lapsing Requests
For the Year Ended December 31, 2014

| Department | Bus Unit | Acct # | Sub Acct | Explanation | Non-Spendable Fund Bal | Spendable Fund Balances | | Total |
|----------------------------|----------|--------|----------|---|------------------------|-------------------------|---------------------|---------------------|
| | | | | | | Restricted | Committed | |
| UW Extension | 6816 | 699700 | | Pesticide Programs as per 2015 budget | | | 6,517.00 | |
| UW Extension | 6817 | 531348 | | Remaining funds Safety Program | | | (0.25) | |
| UW Extension | 6817 | 699700 | | Safety Program as per 2015 budget | | | 1,119.00 | |
| UW Extension | 6819 | 531348 | | Remaining funds Tractor Safety Program | | | 1,248.34 | |
| UW Extension | 6819 | 699700 | | Tractor Safety Program as per 2015 budget | | | 3,109.00 | 21,185.43 |
| Fair Park | 6901 | 594822 | | Weatherization | | | 5,000.00 | |
| Fair Park | 6901 | 594810 | | Security Cameras | | | 7,500.00 | |
| Fair Park | 6901 | 594821 | | Fiber Optic-Remaining from \$40,000 in prior years budget | | | 38,161.90 | |
| Fair Park | 6901 | 594821 | | Fiber Optic-Remaining funds from Fair | | | 12,845.85 | |
| Fair Park | 6901 | 584822 | | Furnaces | | | 20,741.00 | |
| Fair Park | 6906 | 485106 | | Remaining Fair Donations | | 1,312.79 | | |
| Fair Park | 6906 | 699800 | | Fair donations as per 2015 budget | | 24,514.00 | | 110,075.54 |
| Land Conservation | 7019 | 594950 | | Farmland Preservation Adjustment | | | (5,176.87) | |
| Land Conservation | 7019 | 699700 | | Farmland Preservation, operation as per 2015 budget | | | 6,200.00 | |
| Land Conservation | 7019 | 699800 | | Farmland Preservation, capital as per 2015 budget | | | 221,600.00 | 222,623.13 |
| Zoning | 7101 | 521219 | | Other Professional Services-Planning | | | 18,000.00 | |
| Zoning | 7109 | 594950 | | Solid Waste funds restricted by both grants and contracts | | 28,297.22 | | |
| Zoning | 7109 | 699700 | | Solid Waste funds as per 2015 budget | | 243,204.00 | | |
| Zoning | 7109 | 699800 | | Solid Waste funds as per 2015 budget | | 4,000.00 | | 293,501.22 |
| General Fund Totals | | | | | 0.00 | 1,445,895.13 | 1,334,696.47 | 2,780,591.60 |
| Health Department | 240 | 351300 | | Prepaid asset reserve (Prepaid Health Ins paid by Employer) | 20,712.69 | | | |
| Health Department | 240 | 354900 | | Working capital (3 Month Operating Expense) | | 505,434.00 | | |
| Health Department | 4700 | 669800 | | Capital as per 2015 budget-Reception are remodel | | 20,000.00 | | |
| Health Department | 4700 | 669700 | | Operating to reduce levy as per 2015 budget | | 114,223.00 | | |
| Health Department | 4406 | 699992 | 646 | WIC Fit Family Pre-pay grant funding | | 3,950.00 | | |
| Health Department | 4501 | 699992 | | PH Restricted Donations for purchase of Pack n Play Cribs | | 1,025.00 | | |
| Health Department | 4632 | 699992 | | PH Preparedness grant funding | | 13,665.00 | | |
| Health Department | 4639 | 699992 | | Immunization Coalition Grant | | 2,000.00 | | |
| Health Department | 4301 | 699992 | 415 | Alzheimer's Family Care | | 1,306.00 | | |
| Health Department | 4635 | 699992 | | Public Health Preparedness Program, restricted by source | | 5,531.00 | | 687,846.69 |
| Human Services | 250 | 353100 | | Prepaid asset reserve | 242,229.55 | | | |
| Human Services | 5001 | 529299 | | Motivational Interviewing | | | 60,000.00 | |
| Human Services | 5001 | 594950 | | Donations unrestricted | | | 9,812.81 | |
| Human Services | 5000 | 594950 | | Mental Health Recovery | | 770.00 | | |
| Human Services | 5001 | 594950 | | Remaining child abuse donations, restricted by source | | 4,026.13 | | |
| Human Services | 5001 | 594950 | | Remaining child / family donations, restricted by source | | 2,189.47 | | |
| Human Services | 5001 | 594950 | | Remaining ULFA donations | | 310.00 | | |

5/11/15

Jefferson County
Final Non-Lapsing Requests
For the Year Ended December 31, 2014

| Department | Bus Unit | Acct # | Sub Acct | Explanation | Non-Spendable Fund Bal | Spendable Fund Balances | | Total |
|---------------------------------|----------|--------|----------|---|------------------------|-------------------------|---------------------|---------------------|
| | | | | | | Restricted | Committed | |
| Human Services | 5021 | 594950 | | Remaining Safe & Stable Families donations | | 1,372.35 | | |
| Human Services | 5159 | 594950 | | Remaining Benefit III B donations | | 387.86 | | |
| Human Services | 5195 | 594950 | | Vehicle escrow funds, restricted by source | | 27,218.95 | | |
| Human Services | 5005 | 529299 | | Purchase of Services for PS Program | | | 71,000.00 | |
| Human Services | 5210 | 594820 | | AC/Unit at WFDC-Computer Room | | | 9,990.00 | |
| Human Services | 5210 | 594811 | | Vehicle purchased not delivered until 2015 | | | 16,107.00 | |
| Human Services | 5210 | 594820 | | Echo Software Program | | | 230,418.34 | 675,832.46 |
| Debt Service | | | | | | | | |
| Debt Service | 8013 | 594950 | | Capitalized interest on debt for payments in 2015 | | 187,589.55 | | 187,589.55 |
| Capital Projects | | | | | | | | |
| Capital Projects | 8151 | 594950 | | Demolition and New Highway Shop-remaining funds | | 2,202,184.55 | | 2,202,184.55 |
| MIS-Overhead | | | | | | | | |
| MIS-Power Group | 8502 | 521296 | | 3rd Party Software not compatible with V7R2 Upgrade | | | 3,200.00 | |
| MIS-Overhead | 8510 | 594810 | | MIS Boiler work not complete | | | 13,000.00 | |
| MIS-Overhead | 8510 | 594822 | | Air Conditioning work not complete | | | 35,000.00 | |
| MIS-IP-Telephony | 8520 | 521220 | | Phone System Upgrade professional services | | | 22,000.00 | 73,200.00 |
| Total Governmental Funds | | | | | 262,942.24 | 4,539,077.99 | 1,805,224.62 | 6,607,244.85 |

| | | | | | Proprietary Funds -- Net Assets | | | |
|--------------------|-------|--------|--|--|---------------------------------|-------------------|---------------------|-----------------------------|
| | | | | | Capital | Restricted | Non-Restricted | Total |
| Highway Department | 700 | 361100 | | Capital net assets | 21,703,155.45 | | | |
| Highway Department | 700 | 361200 | | Contributed capital -- state salt shed | 108,250.00 | | | |
| Highway Department | 700 | 3625xx | | Road equity, multiple municipalities | | 135,247.87 | | |
| Highway Department | 700 | 363100 | | Maintain inventory balances at 2006 levels | | | 177,688.52 | |
| Highway Department | 700 | 363200 | | Over-recovered fringe benefit pool to be allocated in 2014 | | | (30,514.01) | |
| Highway Department | 700 | 363250 | | Over-recovered small tools pool to be allocated in 2014 | | | (5,534.55) | |
| Highway Department | 700 | 363260 | | PBM Reserve | | | 16,134.10 | |
| Highway Department | 700 | 363350 | | Inventory net assets | | | 1,222,123.62 | |
| Highway Department | 700 | 363400 | | Prepaid asset reserve (Prepaid Health Ins paid by Employer) | | | 70,965.90 | |
| Highway Department | 53241 | 699992 | | Fixed Asset replacement (machinery operations) | | | 2,550,883.78 | |
| Highway Department | 53311 | 699992 | | General Maintenance | | | 120,000.00 | |
| Highway Department | 53312 | 699992 | | Cty Hwy Construction to finish CTH J, A, P, W and N in 2015 | | | 2,246,340.00 | |
| Highway Department | 53313 | 699992 | | Winter maintenance balance for future Winter Maintenance expense | | | 140,000.00 | |
| Totals | | | | | 21,811,405.45 | 135,247.87 | 6,508,087.36 | 28,454,740.68 |
| | | | | | Total all Funds | | | <u>35,061,985.53</u> |

THW HG

RESOLUTION NO. 2014-_____

RESOLUTION PROVIDING FOR THE SALE OF NOT TO EXCEED \$4,390,000 GENERAL OBLIGATION COUNTY BUILDING BONDS, SERIES 2015A

WHEREAS, on November 12, 2013, the County Board of Supervisors of Jefferson County, Wisconsin (the "County") adopted an Initial Resolution (the "Initial Resolution") authorizing general obligation bonds and/or promissory notes in an amount not to exceed \$17,890,000 for public purposes consisting of the construction of a new highway department facility building and highway department satellite shops, including related demolition, environmental remediation, and site improvements, and acquiring and installing related furniture, fixtures, and equipment, and paying costs of financing including capitalized interest (the "Project");

WHEREAS, the County has previously issued its (1) \$3,505,000 General Obligation County Building Bonds, Series 2013A, and (2) \$9,995,000 General Obligation County Building Bonds, Series 2014A, authorized by the Initial Resolution; and

WHEREAS, the County Board of Supervisors now deems it to be necessary, desirable and in the best interest of the County to issue up to the remaining \$4,390,000 portion of the bonds authorized by the Initial Resolution for the purpose of paying the remaining portion of the cost of the Project.

NOW, THEREFORE, BE IT RESOLVED that:

Section 1. The Bonds. The County shall issue its General Obligation County Building Bonds, Series 2015A (the "Bonds") in an amount not to exceed \$4,390,000 authorized pursuant to the Initial Resolution for the purpose of paying the remaining portion of the cost of the Project.

Section 2. Sale of Bonds. The County Board of Supervisors of the County hereby authorizes and directs that the Bonds be offered for public sale. At a subsequent meeting, the County Board of Supervisors shall consider such bids or proposals for the Bonds as may have been received and take action thereon.

Section 3. Notice of Bond Sale. The County Clerk be and hereby is directed to cause notice of the sale of the Bonds to be disseminated as the County Clerk may determine and to cause copies of a complete, official Notice of Bond Sale and other pertinent data to be forwarded to interested bidders as the County Clerk may determine.

Section 4. Official Statement. The County Clerk shall cause an Official Statement concerning this issue to be prepared by the County's financial advisor, Ehlers & Associates, Inc. The appropriate County officials shall determine when the Official Statement is final for purposes of Securities and Exchange Commission Rule 15c2-12 and shall certify said Statement, such certification to constitute full authorization of such Statement under this resolution.

Ayes _____ Noes _____ Abstain _____ Absent _____ Vacant _____

Requested by
Finance Committee

03-10-15

Quarles & Brady: 02-27-15

APPROVED: Administrator____; Corp. Counsel ____; Finance Director ____

Item # 10