MINUTES

Finance and Insurance Committee

April 7, 2014
Jury Assembly Room
Lower Level, Courthouse Annex

MEMBERS PRESENT: Supervisors Melissa Christiansen, Kathy Just, Don Pazynski, Vilas Schroeder and Connie Seefeldt

MEMBERS EXCUSED:

OTHERS PRESENT: Deputy County Clerk BobbieJean Borkowski, Finance Director Pat Kass, HHSD Director Robin Elsner, and Peshtigo Times

1. Call to order

Chair Schroeder called the meeting to order at 1:00 p.m.

2. Agenda

Motion (Christiansen/Seefeldt) to approve agenda. Motion carried.

3. Public Comment

None

4. Minutes

Motion (Just/Christiansen) to approve minutes of March 17, 2014. Motion carried.

5. IT Report

- Court info structure is in place and ready to go
- Review of Capital Expenditures 2012-2013. Exhibit A

6. 12 Week Limited Term Deputy Register in Probate/Legal Secretary Position

Motion (Pazynski/Just) to approve funding up to $7,000 for a 12 Week Limited Term Deputy Register in Probate/Legal Secretary Position with funding to come from Contingency Fund. Motion carried. Exhibit B

7. Four Finance Department Accounting Clerks Positions – HHSD

Motion (Just/Seefeldt) to recommend County Board approve creating final four DHHS Finance Department Accounting Clerk positions immediately and eliminate as vacated – DHHS FAC reporting/payables position, DHHS FAC payroll position, DHHS FAC Child & Family position, and DHHS FAC Human Services Reporting System Case Management position, and fill three of four Accounting Clerk created positions with qualified current DHHS FAC employees; post and advertise fourth Accounting Clerk position, contingent on Health & Human Services Committee approval. Motion carried. Exhibit C

8. Ordinance – "Post-Issuance Compliance Policy for Debt Obligations"

Motion (Seefeldt/Pazynski) to recommend County Board approve Ordinance creating Section 3.15 of the Marinette County Code of Ordinance – "Post-Issuance Compliance Policy for Debt Obligations". Motion carried. Exhibit D

9. Post-Issuance Compliance Policy for Tax-Exempt and Tax-Advantaged Obligations

Motion (Pazynski/Seefeldt) to recommend County Board approve Post-Issuance Compliance Policy for Tax-Exempt and Tax-Advantaged Obligations and Continuing Disclosure. Motion carried. Exhibit E

10. Health Insurance Consultant and Deductible and Out of Pocket Costs

Motion (Seefeldt/Pazynski) to not renew contract with Health Insurance Consultant of Associated Financial Group and exercise our option of the 30 day non-renewal. Motion carried.

11. Finance Director's Report

Quarterly Department Budget Report – Exhibit F
Sheriff Department Overtime Budget – Exhibit G

12. Appropriation Entries

Motion (Just/Christiansen) to approve Schedule of Appropriation Entries as presented. Motion carried. Exhibit H

13. Schedule of Invoices

Committee reviewed April Schedule of Invoices totaling $93,229.99.

14. Future Agenda Items

None

15. Adjournment

Motion (Seefeldt/Payznski) to adjourn at 1:43 p.m. Motion carried.

Next meeting date tentative: May 19, 2014 at 9:00 a.m.

BobbieJean Borkowski
Deputy County Clerk

Date approved/corrected:

EXHIBIT A

Analysis of Information Services Equipment and Equipment Maintenance Expenditures 2012 & 2013

2012

LEC Tower Project	$	173,438.25
UPS Battery Replacement		8,205.11
Wireless Infrastrure		5,274.49
Backup System		78,340.66
As 400		35,757.76
Snapsever - Phone		19,417.94
Total 2012 Capitalized		320,434.21
Other Eq not capitalized (890) & (980)		29,956.69
Subtotal Equipment		350,390.90
Equipment Maintenance (468)		81,150.76
Total Equipment & Maintenance	$	431,541.66

2013

Cisco Catalyst	$	72,781.57
Virtualization/Host Server		110,773.52
Total Capitalized		183,555.09
Other Eq not capitalized (890) & (980)		55,773.92
Subtotal Equipment		239,329.01
Equipment Maintenance (468)		144,061.47
Total Equipment & Maintenance	$	383,390.48
Total 2012 & 2013	$	814,932.14

Prepared Finance March 31, 2014

EXHIBIT B

MARINETTE COUNTY
POSITION REQUEST FORM

RECEIVED
MAR 14 2014

Administration Completes and returns to the Department

Applicable dates:
- Governing Committee _____
- Personnel Committee _____
- Finance Committee _____
- County Board _____

Permission to proceed: _____

(County Administrator initials and dates)

Department Completes and submits to Human Resources

Department: Register in Probate/Court Commissioner

Department Head: Francis M. Boyle, Jr.

Supervisor:

Position Title: Deputy Reg. in Probate/Legal Secretary

Old Position Title:

Hours per Week/Year: 40 hrs/week

New Positions:	☐ Permanent
	☐ Seasonal
	☐ Project
	☒ LTE
	☐ Addition of Current Position
Changes to Existing:	☐ Hours of Work
	☐ Title Change
	☐ Location Change

Account Number(s): 100-26-51240-112* (LT account)

Funding taken from: Register in Probate/Court Commissioner Budget (i.e. salaries with or without fringes)

Justification for request: **Please attach**

Human Resources Completes and submits to Finance

Wage Scale _____

Pay Rate/Salary: $_____

Pay Level: 12

17.94 minimum
5% = 13.44

Human Resources Initials: KB

Finance Completes and returns to Administration

Cost of Request:

Wages:	$ 6,461	Workers Comp:	$ 11
FICA:	$ 494	Life Insurance:	$
Retirement:	$	Longevity:	$
Other (explain):			$

If 12 weeks

Total Cost: $ 6,966

Finance Initials: PK 3/14/2014

Approval*

Department Head: _____ 3/12/2014

County Administrator: _____ 3/14/14

*** Minutes from the applicable Governing Committee, Personnel Committee, Finance Committee, and County Board meeting must be attached.**

Rev 7/16/2012

EXHIBIT C

MARINETTE COUNTY
POSITION REQUEST FORM

Administration Completes and returns to the Department

Applicable dates:
Governing Committee 4-7-14 /HHSD 4-9-14
Personnel Committee 4-4-14
Finance Committee 4-7-14
County Board 4-15-14

Permission to proceed: _____
(County Administrator initials and dates)

Department Completes and submits to Human Resources

Department: Finance
Department Head: Pat Kass
Supervisor: (Immediate) Stacy Strasler
Position Title: Accounting Clerk(4)
Old Position Title: See Attached
Hours per Week/Year: 40

Account Number(s): 205-54-54504-111-000

New Positions:
- [x] Permanent
- [ ] Seasonal
- [ ] Project
- [ ] LTE
- [x] Addition of Current Position

Changes to Existing:
- [ ] Hours of Work
- [ ] Title Change
- [ ] Location Change

Funding taken from: 2014 Budget (i.e. salaries with or without fringes)

Justification for request: Please attach

Human Resources Completes and submits to Finance

Wage Scale: Wipfli
Pay Rate/Salary: $ 14.43 - $21.64
Pay Level: 15

Human Resources Initials: _____

Finance Completes and returns to Administration

Cost of Request:

Wages:	$	Workers Comp:	$
FICA:	$	Life Insurance:	$
Retirement:	$	Longevity:	$
Other (explain):			$

Total Cost: $ N/A 2014 Budget - Eliminate/Recreate

Finance Initials: PK

Approval*

Department Head: [signature] 3/27/2014
County Administrator: [signature] 3/27/2014

* Minutes from the applicable Governing Committee, Personnel Committee, Finance Committee, and County Board meeting must be attached.

Rev 7/16/2012

Position Justification:

Elimination of:	DHHS FAC Reporting/Payables DHHS FAC Payroll DHHS FAC Child & Family DHHS FAC Human Services Reporting System Case Management
Creation of:	Four(4)Finance Department Accounting Clerks

This is a continuation of Finance Department Reorganization approved by the County Board in June 2012. Creates a more versatile work force to meet the various responsibilities of the Department and HHS.

EXHIBIT D

ORDINANCE No. 373 - 14

CREATING SECTION 3.15 OF THE MARINETTE COUNTY CODE OF ORDINANCES – "POST-ISSUANCE COMPLIANCE POLICY FOR DEBT OBLIGATIONS"

The County Board of Supervisors of the County of Marinette does ordain as follows:

Section One: Section 3.15 of the Marinette County Code of Ordinances, entitled, "Post-Issuance Compliance Policy for Tax-Exempt Tax-Advantaged Obligations and Continuing Disclosure" is created to read as follows:

3.15 POST-ISSUANCE COMPLIANCE POLICY FOR TAX-EXEMPT TAX-ADVANTAGED OBLIGATIONS AND CONTINUING DISCLOSURE.

(1) Purpose. To establish a policy designed to monitor post-issuance compliance

(a) with applicable provisions of the Internal Revenue Code of 1986, as amended (the "Code"), and regulations promulgated thereunder ("Treasury Regulations") for obligations issued by the Issuer on tax-exempt or tax-advantaged basis ("Obligations"); and

(b) with applicable requirements set forth in certificates and agreement(s) ("Continuing Disclosure Agreements") providing for ongoing disclosure in connection with the offering of obligations to investors ("Offerings"), for obligations (whether or not tax-exempt / tax-advantaged) subject to the continuing disclosure requirements of Rule 15c2-12(b)(5) (the "Rule") promulgated by the Securities and Exchange Commission ("SEC") under the Securities Exchange Act of 1934.

(2) Delegation of Authority. The Finance Director shall establish and maintain a written Post-Issuance Compliance Policy for Tax-Exempt Tax-Advantaged Obligations and Continuing Disclosure subject to approval of the Finance Committee and the County Board of Supervisors.

Section Two: This ordinance shall be effective immediately upon passage and publication.

ADOPTED:

Vilas Schroeder, Chairperson	Katherine K. Brandt, County Clerk

Recommended: Finance Committee April 7, 2014

Marinette County Finance Department

Fiscal Impact Statement

Number _____

Ordinance [X] Resolution [ ]

CREATING SECTION 3.15 OF THE MARINETTE COUNTY CODE OF ORDINANCES – "POST-ISSUANCE COMPLIANCE POLICY FOR DEBT OBLIGATIONS"

Fiscal Impact Statement:

There is no fiscal impact created by the ordinance by itself. However, regulatory authorities, investors, and other market participants are increasing their focus on the extent to which debt issuers comply with their continuing disclosure requirements regarding debt obligations. The formal policy will strengthen the County's compliance in this area.

Patrick Kass

Patrick Kass
Finance Director

April 1, 2014
Date

EXHIBIT E

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

Adopted: _____, 20_____

Statement of Purpose

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

(i) with applicable provisions of the Internal Revenue Code of 1986, as amended (the "Code"), and regulations promulgated thereunder ("Treasury Regulations"). for obligations issued by the Issuer on tax-exempt or tax-advantaged basis ("Obligations"); and

(ii) with applicable requirements set forth in certificates and agreement(s) ("Continuing Disclosure Agreements") providing for ongoing disclosure in connection with the offering of obligations to investors ("Offerings"), for obligations (whether or not tax-exempt / tax-advantaged) subject to the continuing disclosure requirements of Rule 15c2-12(b)(5) (the "Rule") promulgated by the Securities and Exchange Commission ("SEC") under the Securities Exchange Act of 1934.

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

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

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

General Policies and Procedures

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

A. The Finance Director (the "Compliance Officer") shall be responsible for monitoring post-issuance compliance issues.

B. The Compliance Officer will coordinate procedures for record retention and review of such records.

C. All documents and other records relating to Obligations issued by the Issuer shall be maintained by or at the direction of the Compliance Officer. In maintaining such documents and records, the Compliance Officer will comply with applicable Internal Revenue Service ("IRS") requirements, such as those contained in Revenue Procedure 97-22.

D. The Compliance Officer shall be aware of options for voluntary corrections for failure to comply with post-issuance compliance requirements (such as remedial actions under Section 1.141-12 of the Regulations and the Treasury's Tax-Exempt Bonds Voluntary Closing Agreement Program) and take such corrective action when necessary and appropriate.

E. The Compliance Officer will review post-issuance compliance procedures and systems on a periodic basis, but not less than annually.

Issuance of Obligations - Documents and Records

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

A. Obtain and store a closing binder and/or CD or other electronic copy of the relevant and customary transaction documents (the "Transcript").

B. Confirm that bond counsel has filed the applicable information report (e.g., Form 8038, Form 8038-G, Form 8038-CP) for such issue with the IRS on a timely basis.

C. Coordinate receipt and retention of relevant books and records with respect to the investment and expenditure of the proceeds of such Obligations with other applicable staff members of the Issuer.

Arbitrage

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

The Compliance Officer will:

A. Confirm that a certification of the initial offering prices of the Obligations with such supporting data, if any, required by bond counsel, is included in the Transcript.

B. Confirm that a computation of the yield on such issue from the Issuer's financial advisor or bond counsel (or an outside arbitrage rebate specialist) is contained in the Transcript.

C. Maintain a system for tracking investment earnings on the proceeds of the Obligations.

D. Coordinate the tracking of expenditures, including the expenditure of any investment earnings. If the project(s) to be financed with the proceeds of the Obligations will be funded with multiple sources of funds, confirm that the Issuer has adopted an accounting methodology that maintains each source of financing separately and monitors the actual expenditure of proceeds of the Obligations.

E. Maintain a procedure for the allocation of proceeds of the issue and investment earnings to expenditures, including the reimbursement of pre-issuance expenditures. This procedure shall include an examination of the expenditures made with proceeds of the Obligations within 18 months after each project financed by the Obligations is placed in service and, if necessary, a reallocation of expenditures in accordance with Section 1.148-6(d) of the Treasury Regulations.

F. Monitor compliance with the applicable "temporary period" (as defined in the Code and Treasury Regulations) exceptions for the expenditure of proceeds of the issue, and provide for yield restriction on the investment of such proceeds if such exceptions are not satisfied.

G. Ensure that investments acquired with proceeds of such issue are purchased at fair market value. In determining whether an investment is purchased at fair market value, any applicable Treasury Regulation safe harbor may be used.

H. Avoid formal or informal creation of funds reasonably expected to be used to pay debt service on such issue without determining in advance whether such funds must be invested at a restricted yield.

I. Consult with bond counsel prior to engaging in any post-issuance credit enhancement transactions or investments in guaranteed investment contracts.

J. Identify situations in which compliance with applicable yield restrictions depends upon later investments and monitor implementation of any such restrictions.

K. Monitor compliance with six-month, 18-month or 2-year spending exceptions to the rebate requirement, as applicable.

L. Procure a timely computation of any rebate liability and, if rebate is due, to file a Form 8038-T and to arrange for payment of such rebate liability.

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

Private Activity Concerns

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

The Compliance Officer will:

A. Maintain records determining and tracking facilities financed with specific Obligations and the amount of proceeds spent on each facility.

B. Maintain records, which should be consistent with those used for arbitrage purposes, to allocate the proceeds of an issue and investment earnings to expenditures, including the reimbursement of pre-issuance expenditures.

C. Maintain records allocating to a project financed with Obligations any funds from other sources that will be used for otherwise non-qualifying costs.

D. Monitor the expenditure of proceeds of an issue and investment earnings for qualifying costs.

E. Monitor private use of financed facilities to ensure compliance with applicable limitations on such use. Examples of potential private use include:

1. Sale of the facilities, including sale of capacity rights;

2. Lease or sub-lease of the facilities (including leases, easements or use arrangements for areas outside the four walls, e.g., hosting of cell phone towers) or leasehold improvement contracts;

3. Management contracts (in which the Issuer authorizes a third party to operate a facility, e.g., cafeteria) and research contracts;

4. Preference arrangements (in which the Issuer permits a third party preference, such as parking in a public parking lot);

5. Joint-ventures, limited liability companies or partnership arrangements;

6. Output contracts or other contracts for use of utility facilities (including contracts with large utility users);

7. Development agreements which provide for guaranteed payments or property values from a developer;

8. Grants or loans made to private entities, including special assessment agreements; and

9. Naming rights arrangements.

Monitoring of private use should include the following:

1. Procedures to review the amount of existing private use on a periodic basis; and

2. Procedures for identifying in advance any new sale, lease or license, management contract, sponsored research arrangement, output or utility contract, development agreement or other arrangement involving private use of financed facilities and for obtaining copies of any sale agreement, lease, license, management contract, research arrangement or other arrangement for review by bond counsel.

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

Qualified Tax-Exempt Obligations

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

Federal Subsidy Payments

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

Reissuance

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

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

Record Retention

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

The Compliance Officer will:

A. Coordinate with staff regarding the records to be maintained by the Issuer to establish and ensure that an issue remains in compliance with applicable federal tax requirements for the life of such issue.

B. Coordinate with staff to comply with provisions imposing specific recordkeeping requirements and cause compliance with such provisions, where applicable.

C. Coordinate with staff to generally maintain the following:

1. The Transcript relating to the transaction (including any arbitrage or other tax certificate and the bond counsel opinion);

2. Documentation evidencing expenditure of proceeds of the issue;

3. Documentation regarding the types of facilities financed with the proceeds of an issue, including, but not limited to, whether such facilities are land, buildings or equipment, economic life calculations and information regarding depreciation.

4. Documentation evidencing use of financed property by public and private entities (e.g., copies of leases, management contracts, utility user agreements, developer agreements and research agreements);

5. Documentation evidencing all sources of payment or security for the issue; and

6. Documentation pertaining to any investment of proceeds of the issue (including the purchase and sale of securities, SLGs subscriptions, yield calculations for each class of investments, actual investment income received by the investment of proceeds, guaranteed investment contracts, and rebate calculations).

D. Coordinate the retention of all records in a manner that ensures their complete access to the IRS.

E. Keep all material records for so long as the issue is outstanding (including any refunding), plus seven years.

Continuing Disclosure

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

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

A. Assist in the preparation or review of annual reports ("Annual Reports") in the form required by the related Continuing Disclosure Agreements.

B. Maintain a calendar, with appropriate reminder notifications, listing the filing due dates relating to dissemination of Annual Reports, which annual due date is generally expressed as a date within a certain number of days (e.g., 180 days) following the end of the Issuer's fiscal year (the "Annual Report Due Date"), as provided in the related Continuing Disclosure Agreements.

C. Ensure timely dissemination of the Annual Report by the Annual Report Due Date, in the format and manner provided in the related Continuing Disclosure Agreements, which may include transmitting such filing to the Municipal Securities Rulemaking Board ("MSRB") through the Electronic Municipal Market Access ("EMMA") System at www.emma.msrb.org in the format prescribed by the MSRB.

D. Monitor the occurrence of any "Material Event" (as defined in the Continuing Disclosure Agreements) and timely file notice of the occurrence of any such Material Event in the manner provided under the Continuing Disclosure Agreements. To be timely filed, such notice must transmitted within 10 days (or such other time period as set forth in the Continuing Disclosure Agreements) of the occurrence of such Material Event.

E. Ensure timely dissemination of notice of any failure to perform under a Continuing Disclosure Agreement, if and as required by the Continuing Disclosure Agreement.

F. Respond to requests, or ensure that the Issuer Contact (as defined in the Continuing Disclosure Agreement) responds to requests, for information under the Rule, as provided in the Continuing Disclosure Agreements.

G. Monitor the performance of any dissemination agent(s) engaged by the Issuer to assist in the performance of any obligation under the Continuing Disclosure Agreements.

Conduit Bond Financings

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

MARINETTE COUNTY
QUARTERLY REVIEW
PERIOD ENDING MARCH, 2014

By Activity Total

DEPARTMENT	Activity	Budget	Actual	Variance	% Spent	Comments
Fund 100						
Circuit Court	Expert Physician Fees	$500	$1,200	($700)	240.00%	Within actiivity
District Attorney	Victim Witness - OT	200	562	(362)	281.00%	Within actiivity
Maintenance	Salaries-Overtime	7,500	6,450	1,050	86.00%	Within actiivity
Central Dispatch	OT	13,000	10,576	2,424	81.35%	From salaries
UW Ext	Salaries	74,176	28,157	46,019	37.96%	Reviewing
Fund 201						
Highway	Snow & Ice Removal	$1,055,752	$792,326	$263,426	75.05%	Est - Mid March

Prepared by Finance:

EXHIBIT F

4/2/2014
4:28 PM
Quarterly 2014

Prepared 4/2/2014
for LEC Committee Meeting

Sheriff Department

		2014 Budget	January	February	March	Year To Date 2014	(Based on 26 Payperiods) Budget	Under (over) based on # of Pay Periods	Budget Remainder Yr.
Administration	52-52110	2,700.00	211.03	110.10	-	321.13	623.08	301.95	2,378.87
Patrol	52-52120	80,500.00	5,353.14	8,134.25	8,361.37	21,848.76	18,576.92	(3,271.84)	58,651.24
ATV (Seasonal)	52-52121	11,000.00	-	-	-	-	2,538.46	2,538.46	11,000.00
MEG Unit	52-52124	10,000.00	388.46	1,537.47	1,236.93	3,162.86	2,307.69	(855.17)	6,837.14
Crim. Investigation	52-52125	15,000.00	396.63	1,157.19	846.44	2,400.26	3,461.54	1,061.28	12,599.74
Snowmobile (Seasonal)	52-52130	6,750.00	3,278.33	2,499.81	670.40	6,448.54	1,557.69	(4,890.85)	301.46
Water (Seasonal)	52-52140	6,750.00	-	-	191.97	191.97	1,557.69	1,365.72	6,558.03
Jail	52-52710	20,000.00	124.32	290.16	785.88	1,200.36	4,615.38	3,415.02	18,799.64
Total		152,700.00	9,751.91	13,728.98	12,092.99	35,573.88	35,238.46	(335.42)	117,126.12
						35,573.88			
Budgeted OT Per Payperiod	26	5,873.08				-			

Notes:

	Jan	Feb	Mar
	Jail Avg.	Jail Avg.	Jail Avg.
	Daily Pop.	Daily Pop.	Daily Pop.
2014 ADP	136.0	131.3	124.74

EXHIBIT G

FINANCE COMMITTEE MEETING
APPROPRIATION ENTRIES April 7, 2014

Department	2013 ENTRIES	AMOUNT	FROM	AMOUNT	TO
Emergency Management	Hazard Mitigation Plan Grant - carryforward 2013 funds to 2014	1,974.18	100-24-52510-xxx(various)	1,974.18	100-24-43532
	County Board Approval:				
		1,974.18		1,974.18	-
	(Note: Shaded items use contingency funds.)				

Department	2014 ENTRIES	AMOUNT	FROM	AMOUNT	TO
Sheriff	Increase Grant Revenue & Increase Patrol OT & Patrol Equip/Matl Acquisition for Alcohol Grant	43,060.00	100-52-43545	38,100.00 4,960.00	100-52-52120-114 100-52-52120-980
Emergency Management	Hazard Mitigation Plan Grant - carryforward 2013 funds to 2014	1,974.18	100-24-43532	1,974.18	100-24-52510-xxx(various)
Parks	UTV-14003 - Increase Revenue/Exp to match grant	10,061.00	100-40-43603	10,061.00	100-40-55445-291
	County Board Approval:				
		55,095.18		55,095.18	-
	(Note: Shaded items use contingency funds.)				

EXHIBIT H