



# MONROE COUNTY BOARD OF SUPERVISORS

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**MONROE COUNTY BOARD AGENDA**  
**Wednesday, July 22, 2015**  
**Rolling Hills Rehab Center**  
**Auditorium**  
**14345 County Hwy B**  
**Sparta, WI 54656**

- 6:00 p.m.** Call to Order/Roll Call/Pledge of Allegiance
- Approval of Minutes 06/24/2015
- Public Comment Period  
*\*Public sign up before meeting. An individual may only speak once and is limited to 3 minutes.*
- Announcements
- Update on Justice Center Building Project – Kurt Marshaus
- Update on Radio Tower Project – Randy Williams
- 2014 Audit Report – David Maccoux
- 2014 Highway Annual Financial Report – Jack Dittmar
- Monthly Treasurers Report – Annette Erickson
- Monthly Financial Report – Tina Osterberg
- Monthly Administrators Report – Catherine Schmit
- Budget Adjustments –  
    Senior Services  
    Maintenance
- Resolutions – Discussion/Action (listed on separate sheet)
- Adjournment

The June meeting of the County Board of Supervisors convened at the Rolling Hills Auditorium in the Town of Sparta, Wisconsin, on Wednesday, June 24, 2015 at 6:00 p.m. Chair James Kuhn presided. Roll Call was called with 21 Supervisors present; Supervisors Sherwood, Cook and King absent. The Pledge of Allegiance was recited.

Motion by Supervisor Steele second by Supervisor P. Peterson to approve the minutes of the 05/27/15 meeting. Carried by voice vote.

Public Comment Period – One individual from the public spoke.

Announcements – Chair Kuhn announced that the County Board Evaluation Form was presented to all Supervisors, to be returned to the Monroe County Clerk by July 10, 2015. The 2014 Highway Annual Report was provided to all Supervisors, the Highway Commissioner will be at the July meeting for a presentation. The Monroe County Administrator has been excused from tonight's meeting. Supervisor Las reminded all Supervisors to sign up for the Annual Wisconsin Counties Association Conference in September.

Kurt Marshaus provided the Justice Center Building Project update and answered questions.

Randy Williams provided the Radio Tower Project and answered questions.

Annette Erickson provided the monthly Treasurer's report and answered questions.

Tina Osterberg provided the monthly Financial report and answered questions.

Catherine Schmit, Administrator was excused from tonight's meeting. A paper report was provided to all Supervisors.

Budget Adjustments:

Land Conservation – Motion by Supervisor Chapman second by Supervisor VanWychen to approve budget adjustment. Tina Osterberg explained the 2015 budget adjustment in the amount of \$172,751.32 for WI DNR program and additional cost sharing DATCP 2014 carryover. A roll call vote was taken. The budget adjustment passed with all 21 Supervisors present voting yes.

Health – Motion by Supervisor D. Peterson second by Supervisor Pierce to approve budget adjustment. Tina Osterberg explained the 2015 budget adjustment in the amount of (\$11,765.00) for WIC budget from WI Division of Public Health. A roll call vote was taken. The budget adjustment passed with all 21 Supervisors present voting yes.

Health – Motion by Supervisor D. Peterson second by Supervisor Duckworth to approve budget adjustment. Tina Osterberg explained the 2015-2016 budget adjustment in the amount of \$16,333.00 for Centers for Disease Control grant for Ebola preparedness. Discussion. A roll call vote was taken. The budget adjustment passed with all 21 Supervisors present voting yes.

**RESOLUTION 06-15-01**

**AUTHORIZATION TO INSTALL 60 MINUTE ATTACK RATED GLASS IN THE SKYLIGHT OPENINGS IN THE JAIL**

The foregoing resolution was moved for adoption by Supervisor Humphrey second by Supervisor Schroeder. Chair Kuhn recognized Kurt Marshaus to explain. Discussion. A roll call vote was taken. The resolution passed (20 Y - 1 N - 3 Absent).

Las voted: Y  
Chapman voted: Y  
Cook was Absent  
Schroeder voted: Y  
Humphrey voted: Y

VanWychen voted: Y  
Pierce voted: Y  
Folcey voted: Y  
Buswell voted: Y  
Olson voted: N

Treu voted: Y  
Blackdeer voted: Y  
Path voted: Y  
Habegger voted: Y  
Duckworth voted: Y

Schnitzler voted: Y  
Sherwood was Absent  
Kuhn voted: Y  
Rasmussen voted: Y  
Steele voted: Y

King was Absent

D Peterson voted: Y

P Peterson voted: Y

Rice voted: Y

**RESOLUTION 06-15-02**

**VOLUNTARY SALE OF REAL ESTATE TO WIS DOT FOR HIGHWAY 71 PROJECT**

The foregoing resolution was moved for adoption by Supervisor D. Peterson second by Supervisor Chapman. Supervisor D. Peterson explained. Discussion. Supervisor Schroeder further explained. A roll call vote was taken. The resolution passed with all 21 Supervisors present voting yes.

**RESOLUTION 06-15-03**

**RESOLUTION UNDER 59.69 WIS. STATS. TO AMEND AN ORDINANCE PERTAINING TO ZONING IN THE TOWN OF SPARTA**

The foregoing resolution was moved for adoption by Supervisor Steele second by Supervisor Duckworth. Supervisor Steele explained. A roll call vote was taken. The resolution passed with all 21 Supervisors present voting yes.

**RESOLUTION 06-15-04**

**RESOLUTION UNDER 59.69 WIS. STATS. TO AMEND AN ORDINANCE PERTAINING TO ZONING IN THE TOWN OF SPARTA**

The foregoing resolution was moved for adoption by Supervisor Steele second by Supervisor Chapman. Supervisor Steele explained. Discussion. A roll call vote was taken. The resolution passed with all 21 Supervisors present voting yes.

**RESOLUTION 06-15-05**

**RESOLUTION APPROVING USE OF ADDITIONAL CONSERVATION RESERVE ENHANCEMENT PROGRAM FUNDS**

The foregoing resolution was moved for adoption by Supervisor Schroeder second by Supervisor Pierce. Supervisor Schroeder recognized Bob Micheel to explain. A roll call vote was taken. The resolution passed with all 21 Supervisors present voting yes.

**RESOLUTION 06-15-06**

**RESOLUTION RATIFYING 2015 COMPENSATION ADJUSTMENT FOR THE HUMAN SERVICES PROFESSIONAL UNION**

The foregoing resolution was moved for adoption by Supervisor P. Peterson second by Supervisor Pierce. Chair Kuhn recognized Ron Hamilton to explain. Discussion. A roll call vote was taken. The resolution passed with all 21 Supervisors present voting yes.

**RESOLUTION 06-15-07**

**RESOLUTION AUTHORIZING ESTABLISHMENT OF AN ECONOMIC SUPPORT SUPERVISOR IN THE MONROE COUNTY HUMAN SERVICES DEPARTMENT**

The foregoing resolution was moved for adoption by Supervisor Pierce second by Supervisor P. Peterson. Chair Kuhn recognized Ron Hamilton to explain. Discussion. A roll call vote was taken. The resolution passed (20 Y - 1 N - 3 Absent).

Las voted: Y

VanWychen voted: Y

Treu voted: N

Schnitzler voted: Y

Chapman voted: Y  
Cook was Absent  
Schroeder voted: Y  
Humphrey voted: Y  
King was Absent

Pierce voted: Y  
Folcey voted: Y  
Buswell voted: Y  
Olson voted: Y  
D Peterson voted: Y

Blackdeer voted: Y  
Path voted: Y  
Habegger voted: Y  
Duckworth voted: Y  
P Peterson voted: Y

Sherwood was Absent  
Kuhn voted: Y  
Rasmussen voted: Y  
Steele voted: Y  
Rice voted: Y

#### **RESOLUTION 06-15-08**

#### **RESOLUTION REPLACING MONROE COUNTY ORDINANCE, CHAPTER 23, PARKS AND RECREATION ARTICLE II – OUTDOOR RECREATION**

The foregoing resolution was moved for adoption by Supervisor Chapman second by Supervisor VanWychen. Chair Kuhn recognized Chad Ziegler to explain. Discussion. A roll call vote was taken. The resolution passed with all 21 Supervisors present voting yes.

#### **RESOLUTION 06-15-09**

#### **RESOLUTION ESTABLISHING HO CHUNK FUNDS ALLOCATION FOR 2016 BUDGET**

The foregoing resolution was moved for adoption by Supervisor Steele second by Supervisor Schroeder. Chair Kuhn explained. Discussion. A roll call vote was taken. The resolution passed with all 21 Supervisors present voting yes.

Motion by Supervisor P. Peterson second by Supervisor D. Peterson to adjourn at 7:35 p.m.

I, Shelley Bohl, Monroe County Clerk certify that to the best of my knowledge the foregoing is a correct copy of the June meeting of the Monroe County Board of Supervisors held on June 24, 2015.

**TREASURER'S REPORT**  
**For the period of**  
**June 1, 2015 to June 30, 2015**  
**Annette M. Erickson, County Treasurer**

<b>General Checking Balances</b>	
Month End Balance	\$ (149,833.12)
Outstanding Checks	\$ (353,426.30)
Outstanding Deposits	\$ 59,598.67
General Fund Investments	\$ 26,532,540.03
<b>Balances with Finance Dept Totals</b>	<b>\$ 26,088,879.28</b>

<b>Receipts for Current Month:</b>	<b>\$ 10,460,353.12</b>
<b>Wires &amp; Disbursements for Current Month:</b>	<b>\$ 10,207,237.99</b>

**INVESTMENTS**

<b>General Fund</b>				
<b>Bank</b>	<b>ACCOUNT #</b>	<b>AMOUNT</b>	<b>DUE DATES</b>	<b>RATE</b>
State Bank		\$ 7,067,489.82	none	0.25%
State Investment Pool		\$ 1,765.65	none	0.10%
River Bank CD		\$ 501,008.22	3/18/2016	0.80%
Citizens First Bank CD		\$ 500,000.00	1/28/2016	0.75%
River Bank CD		\$ 500,861.90	3/7/2016	0.70%
Timberwood Bank MM		\$ 1,619,290.04	none	0.60%
Timberwood Bank CD		\$ 500,000.00	4/8/2016	0.85%
Timberwood Bank MM		\$ 3,617,585.22	none	0.35%
Timberwood Bank CD		\$ 1,000,000.00	7/22/2015	0.55%
Partnership Bank CD		\$ 500,560.95	10/1/2015	0.45%
River Bank CD		\$ 2,008,268.90	7/22/2015	0.55%
River Bank CD		\$ 1,003,971.06	11/5/2015	0.80%
F & M Bank of Tomah Cdars		\$ 818,023.49	none	0.94%
F & M Bank of Tomah		\$ 3,005.51	none	0.94%
Citizens First Bank MM		\$ 2,804,998.30	none	0.50%
River Bank MM		\$ 2,605,711.17	none	0.40%
ADM		\$ 980,000.00	none	1.10%
Union National CD		\$ 500,000.00	2/18/2016	0.50%
<b>TOTAL GENERAL FUND =</b>		<b>\$ 26,532,540.23</b>		

Total General Fund:	\$ 26,532,540.23
General Fund Reserve Balance:	\$ (14,809,400.00)
Restricted/Committed Fund Balance:	\$ (7,202,721.74)
	<u>\$ 4,520,418.49</u>

**TOTAL GENERAL FUND AS OF June, 2014 WAS:** **\$ 24,166,041.57**  
**DIFFERENCE FROM ONE YEAR AGO:** **\$ 2,366,498.46**

**Delinquent Taxes in June, 2015 were:** **\$ 1,100,716.45 \***  
**Delinquent Taxes in June, 2014 were:** **\$ 1,093,702.62**  
**Delinquent Taxes are up from one year ago:** **\$ 7,013.83**

\* This does not include the current 2014 delinquent taxes.

# TREASURER'S REPORT

For the period of June 1, 2015 to June 30, 2015

Annette M. Erickson, County Treasurer

## INVESTMENTS

BANK	ACCOUNT #	AMOUNT	DUE DATES	RATE
<b>History Room</b>				
Union National Bank MMI		\$ 59,659.52	None	0.25%
Union National Bank MMII		\$ 620,266.04	None	0.35%
Union National Bank Grotto MM		\$ 56,089.60	None	0.25%
Wegner Grotto Endowment		\$ 189,762.84	None	
<b>Haney Fund</b>				
State Bank of Sparta CD		\$ 1,000.00	6/23/2016	0.20%
<b>Transportation - Senior Services</b>				
River Bank CD		\$ 32,782.19	3/7/2016	0.70%
Union National Bank MM		\$ 14,611.30	None	0.25%
<b>Jail Assessment</b>				
Timberwood Bank MM		\$ 332,575.42	None	0.70%
<b>Monroe County Land Information Board</b>				
Timberwood Bank of Tomah		\$ 108,232.01	None	0.68%
<b>Community Development Block Grant Fund - Revolving Loan</b>				
State Bank of Sparta MM		\$ 720,679.18	None	0.25%
<b>Solid Waste Management - State Bank</b>				
Ridgeview II - Closure Escrow		\$ 201,635.60	9/10/2015	0.30%
		\$ 199,430.97	9/10/2015	0.30%
		\$ 197,808.84	8/6/2015	0.30%
		\$ 203,620.69	9/10/2015	0.30%
		\$ 213,607.26	9/10/2015	0.30%
Facility Reserve		\$ 171,944.45	None	0.25%
<b>Section 125 Plan</b>				
State Bank of Sparta		\$ 5,663.27	None	0.25%
<b>Worker's Comp</b>				
State Bank of Sparta		\$ 1,719,665.80	None	0.25%
F & M Bank-Tomah		\$ 544,658.78	None	0.45%
Park Bank-Sparta		\$ 259,246.08	None	0.21%
<b>Justice Center</b>				
PMA Financial Network - Bond 2		\$ 5,332,336.46	None	0.29%
<b>TOTAL OF RESTRICTED FUNDS NOT IN GENERAL FUND:</b>		\$ 11,185,276.30		

<b>Sales &amp; Use Tax</b>	
January-April, 2015	\$ 1,096,630.78
January-April, 2014	\$ 863,125.79
<b>Sales Tax up from 2014</b>	<b>\$ 233,504.99</b>

## 2015 MONTHLY GENERAL INFORMATION

	GENERAL FUND	SALES TAX	CONTINGENCY FUND	DELINQUENT TAXES
BALANCE AS OF 01/01/2015 →	\$21,854,323.72	\$2,591,913.94	\$368,347.00	\$1,702,727.90 *
JANUARY	\$27,113,401.14	\$228,755.85	\$368,347.00	\$1,600,670.48 *
FEBRUARY	\$28,420,154.68	\$326,459.38	\$368,347.00	\$1,514,892.56 *
MARCH	\$27,970,412.57	\$290,061.27	\$368,347.00	\$1,375,723.04 *
APRIL	\$29,385,234.82	\$251,354.28	\$368,347.00	\$1,268,686.88 *
MAY	\$26,447,301.88		\$217,072.00	\$1,176,777.96 *
JUNE	\$26,532,540.23		\$234,009.00	\$1,100,716.45 *
JULY				*
AUGUST				NOW INCLUDES ALL YEARS DELINQUENT TAXES
SEPTEMBER				
OCTOBER				
NOVEMBER				
DECEMBER				

(CONTINGENCY FUND IS ACTUALLY PART OF THE TOTAL GENERAL FUND)

\*THESE DELINQUENT TAX AMOUNTS DO NOT INCLUDE THE TAX YEAR 2014

TOTAL SALES TAX RECEIVED IN CALENDAR YEAR 2014 - \$3,083,751.36

## 2014 MONTHLY GENERAL INFORMATION

	GENERAL FUND	SALES TAX	CONTINGENCY FUND	DELINQUENT TAXES
BALANCE AS OF 01/01/2014 →	\$18,108,572.98	\$2,512,373.18	\$458,434.00	\$1,664,653.34 *
JANUARY	\$22,825,638.48	\$211,380.15	\$458,434.00	\$1,541,831.19 *
FEBRUARY	\$24,910,864.24	\$234,343.42	\$761,468.00	\$1,441,417.32 *
MARCH	\$24,511,140.32	\$259,087.89	\$761,468.00	\$1,316,058.62 *
APRIL	\$24,628,782.32	\$158,314.33	\$761,468.00	\$1,202,664.40 *
MAY	\$24,009,467.40	\$290,137.99	\$761,468.00	\$1,153,594.69 *
JUNE	\$24,166,041.57	\$340,239.49	\$761,468.00	\$1,093,702.62 *
JULY	\$30,978,651.98	\$215,390.38	\$761,468.00	\$1,033,669.57 *
AUGUST	\$23,351,371.25	\$361,930.98	\$761,468.00	\$2,840,855.73
SEPTEMBER	\$24,184,333.12	\$259,894.41	\$742,218.00	\$2,494,988.93
OCTOBER	\$22,171,543.02	\$261,194.90	\$741,468.00	\$2,122,325.65
NOVEMBER	\$24,785,394.27	\$256,003.08	\$741,468.00	\$1,923,701.71
DECEMBER	\$21,854,323.72	\$235,834.34	\$41,468.00	\$1,702,727.90

NOW INCLUDES  
ALL YEARS  
DELINQUENT  
TAXES

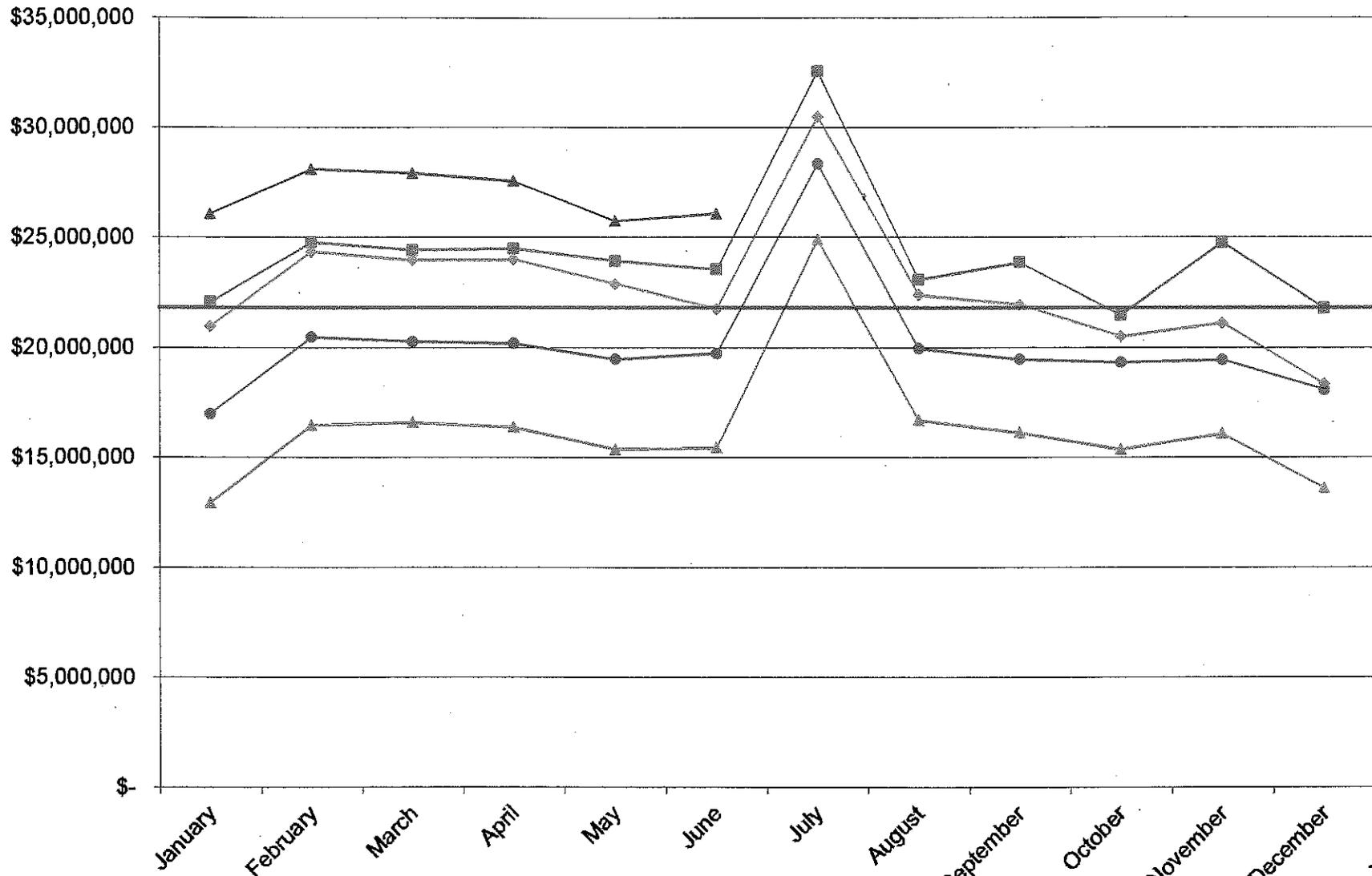
(CONTINGENCY FUND IS ACTUALLY PART OF THE TOTAL GENERAL FUND)

\*THESE DELINQUENT TAX AMOUNTS DO NOT INCLUDE THE TAX YEAR 2013

TOTAL SALES TAX RECEIVED IN CALENDAR YEAR 2013 - \$3,001,332.35

Balance includes outstanding deposits, outstanding checks, checking acct balance, and General MM

### County Total General Fund Cash Balance



## Total General Fund Restrictions

General Fund Balance MM/ICS -	\$ 19,074,208.25	
General Fund CD's	\$ 7,014,671.03	
<b>Total General Fund</b>	<b>\$ 26,088,879.28</b>	\$ 22,012,121.74 Reserve Policy - Incl.Restr/Com
Less Human Services Prepay	\$ 207,523.50	Prepay due back to state 12/31/2015 - \$415,047
<b>Total General Fund -Less Prepay</b>	<b>\$ 25,881,355.78</b>	1/12 each month is approximately \$34,587.25

### Restricted Funds

Debt Service Fund Acct. 31000000 342100 E2010	\$ 158,410.60	Bond Premium
MM Haney Res 10000000 342100 E2050-\$1,000	\$ 863.66	
Child Support - Designated Fund Balance	\$ 51,330.16	
Software/computers 21300000 342100 E2200		
WEDCS Election Exp. Fund 11421000 579100	\$ 1,621.13	
Redaction Fees 11715000 461390/521350	\$ 49,598.74	
K-9 Donations 12116000 485000	\$ 4,048.00	
Dog Control 14195000	\$ 24,475.79	
Parks 15200000 485000/579200	\$ 4,796.84	
Crep Program 16140000	\$ 16,425.55	
Forestry Maint. Land Acq. 16919000 580100	\$ 49,254.58	
Forestry-Habelman Reforest 16919000 521700	\$ 1,684.97	
Wildlife Habitat 16913000 435800/534050	\$ 1,353.52	

### Committed Funds

Debt Service Fund - Resolution 06-13-02	\$ 985,561.00	
Justice Center Reserve -Fund 47200000	\$ 3,085,857.52	3 M. plus \$19,857.52 plus, rent proceeds
Farm Proceeds-Ed Fd 10000000 342400 E4050-11	\$ 56,138.78	
Nonlapsing Technology Pool 71490000	\$ 567,032.17	
Radio System Project 47260000	\$ 564,475.60	
Cloud-Based ERP Financial Software/(Avatar)	\$ 472,873.84	
Justice 12950000 485000/579200	\$ 510.00	
Angelo Wayside Improvement-17620620 582000	\$ 527.19	

### Extension

Grant Exp. 15620611 579100	\$ 6,366.47	
Resource Agent 15620612 579100	\$ 432.93	
Family Living Agent 15620613 579100	\$ 643.69	
Agriculture Agent 15620614 579100	\$ 7,158.69	
Youth Development Agent 15620615 579100	\$ 82.21	
Pesticide Certification 15620616 579100	\$ 1,210.81	
Tri-Creek Watershed 16944000 534005	\$ 1,733.25	

### Assigned Funds

Human Services Reserve Fund 24900000 343000	\$ 300,000.00	
Contingency Fund Balance 10010000 539200	\$ 234,009.00	
Retirement/Fringe Pool 11435000 515200	\$ 29,713.71	
Nonlapsing Capital Pool 17100169 582500	\$ 524,531.34	

<b>Total</b>	<b>\$ 7,202,721.74</b>	
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<b>Unassigned General Fund Balance</b>	<b>\$ 18,678,634.04</b>	
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7/13/2015

Tina Osterberg Monroe County Finance Director

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FINANCIAL DATA THROUGH JUNE 30, 2015

REVENUES

FUND / DEPT	TOTAL ANNUAL 2015 BUDGET	Actual YTD 2015	2015 Actual to Ann Budget %	Actual YTD 2014	2014 Actual to Ann Budget %
1190 Other Gen including Taxes	\$ 15,290,097	\$ 8,738,145	57.15%	\$ 10,121,744	63.16%
1121 Circuit Court/Family Court	\$ 179,080	\$ 78,504	43.84%	\$ 74,118	41.00%
1122 Clerk of Court	\$ 396,600	\$ 200,119	50.46%	\$ 184,894	42.93%
1127 Medical Examiner	\$ 27,000	\$ 8,000	29.63%	\$ 10,900	36.45%
1131 District Attorney	\$ 28,000	\$ 19,463	69.51%	\$ 11,105	39.66%
1131 Victim Witness	\$ 29,188	\$ -	0.00%	\$ -	0.00%
1132 Corporation Counsel	\$ -	\$ -	100.00%	\$ -	0.00%
1142 County Clerk/Elections	\$ 21,295	\$ 18,078	84.89%	\$ 16,553	79.60%
1143 Personnel	\$ -	\$ 5	100.00%	\$ 25	100.00%
1151 Finance	\$ 550,389	\$ 254,151	46.18%	\$ 249,104	47.28%
1152 Treasurer	\$ 12,000	\$ 6,508	54.23%	\$ 10,678	87.50%
1160 Maintenance	\$ 33,201	\$ 1,279	3.85%	\$ 30,924	11.00%
1170 Surveyor	\$ -	\$ 630	100.00%	\$ 510	100.00%
1171 Register of Deeds	\$ 265,946	\$ 126,816	47.68%	\$ 131,260	39.18%
1175 Land Records	\$ 115,799	\$ 30,100	25.99%	\$ 27,568	26.95%
1210 Sheriff(Trib Law,Speed,Click-It,Tactical)	\$ 116,350	\$ 60,961	52.39%	\$ 55,969	48.58%
1270 Jail	\$ 150,245	\$ 72,322	48.14%	\$ 74,040	66.33%
1290 Emergency Mgmt (EPCRA, Grants)	\$ 81,352	\$ 250	0.31%	\$ (14,356)	-19.33%
1293 Dispatch	\$ -	\$ 225	100.00%	\$ 71	100.00%
1295 Justice	\$ 279,878	\$ 90,451	32.32%	\$ 30,831	44.17%
1368 Sanitation	\$ 122,000	\$ 30,765	25.22%	\$ 25,175	20.64%
1419 Dog Control	\$ 110,099	\$ 84,739	76.97%	\$ 76,798	75.29%
1470 Veterans Services	\$ 10,000	\$ 387	3.87%	\$ -	0.00%
1512 Local History Room	\$ 15,000	\$ 41,227	274.85%	\$ 5,777	11.45%
1520 Parks	\$ 128,393	\$ 60,949	47.47%	\$ 54,289	43.39%
1530 Snowmobile	\$ 225,000	\$ 23,542	10.46%	\$ 37,588	18.79%
1560 Extension	\$ 2,156	\$ 3,774	175.07%	\$ 84	1.71%
1670 Tourism/Hid Valley/Economic Dev	\$ 3,000	\$ 7,683	256.11%	\$ 5,075	115.34%
1691 Forestry	\$ 99,910	\$ 101,278	101.37%	\$ 52,689	52.74%
1694 Land Conservation(env, wild, land)	\$ 454,285	\$ 44,922	9.89%	\$ 32,759	10.32%
1698 Zoning	\$ 20,660	\$ 9,309	45.06%	\$ 7,776	35.90%
Capital Outlay	\$ 28,000	\$ -	0.00%	\$ 52,500	100.00%
<b>Total General Fund</b>	<b>\$ 18,794,923</b>	<b>\$ 10,114,582</b>	<b>53.82%</b>	<b>\$ 11,366,447</b>	<b>58.29%</b>

FUND / DEPT	TOTAL ANNUAL 2015 BUDGET	Actual YTD 2015	2015 Actual to Ann Budget %	Actual YTD 2014	2014 Actual to Ann Budget %
100 General Fund	\$ 18,794,923	\$ 10,114,582	53.82%	\$ 11,366,447	58.29%
213 Child Support	\$ 460,849	\$ 156,769	34.02%	\$ 120,619	25.60%
241 Health	\$ 853,766	\$ 614,059	71.92%	\$ 604,889	66.57%
246 Senior Services	\$ 928,031	\$ 582,034	62.72%	\$ 535,956	50.95%
249 Human Services	\$ 7,988,612	\$ 4,911,250	61.48%	\$ 4,588,922	57.29%
633 Solid Waste	\$ 1,884,669	\$ 750,483	39.82%	\$ 707,946	37.37%
642 Rolling Hills	\$ 8,575,007	\$ 3,466,786	40.43%	\$ 3,689,094	44.67%
714 Info Systems	\$ 1,133,753	\$ 875,728	77.24%	\$ 21,357	9.00%
715 Nonlapsing-Technology Pool	\$ 591,562	\$ 135,220	22.86%	\$ 130,237	100.00%
719 Workers Compensation	\$ -	\$ 250,433	100.00%	\$ -	100.00%
732 Highway	\$ 9,699,138	\$ 4,909,312	50.62%	\$ 5,107,201	58.10%
<b>Total General Operating Rev.</b>	<b>\$ 50,910,310</b>	<b>\$ 26,766,657</b>	<b>52.58%</b>	<b>\$ 26,872,668</b>	<b>52.78%</b>
310 Debt Services	\$ 3,751,386	\$ 3,581,475	95.47%	\$ 2,506,059	94.41%
420 Capital Projects	\$ 8,209,787	\$ 1,304,889	15.89%	\$ 27,358	0.14%
820 Jail Assessment Fund	\$ 130,000	\$ 25,160	100.00%	\$ 26,445	100.00%
830 Local History Room	\$ 15,000	\$ 365,016	2433.44%	\$ 138,828	275.02%
856 M.M. Haney Trust Fund	\$ -	\$ -	100.00%	\$ 2	100.00%
860 Revolving Loan Fund	\$ -	\$ 3,861	100.00%	\$ 4,327	100.00%
<b>Total Revenues</b>	<b>\$ 63,016,483</b>	<b>\$ 32,047,059</b>	<b>50.86%</b>	<b>\$ 29,575,688</b>	<b>40.91%</b>

This is the 6 out of 12 months %  
 These revenue numbers include the tax appropriations for 2015. 50.00%

FINANCIAL DATA THROUGH JUNE 30, 2015  
2015

**EXPENSES**

FUND / DEPT	TOTAL ANNUAL 2015 BUDGET	Actual YTD 2015	Actual to Ann Budget %	Actual YTD 2014	2014 Actual to Ann Budget %
1190 Other Gen Including Taxes	\$ 2,463,377	\$ 2,385,272	96.83%	\$ 337,304	30.40%
1110 County Board	\$ 149,833	\$ 69,013	46.06%	\$ 68,616	41.77%
1121 Circuit Court/Family Court	\$ 492,806	\$ 226,930	46.05%	\$ 186,164	38.86%
1122 Clerk of Court	\$ 616,942	\$ 306,758	49.72%	\$ 290,701	45.52%
1127 Medical Examiner	\$ 129,198	\$ 49,467	38.29%	\$ 58,940	44.92%
1131 District Attorney	\$ 379,484	\$ 166,178	43.79%	\$ 170,788	43.55%
1131 Victim Witness	\$ 58,472	\$ 21,902	37.46%	\$ 35,917	46.02%
1132 Corporate Counsel	\$ 222,142	\$ 108,426	48.81%	\$ 82,865	47.94%
1141 Administrator	\$ 150,855	\$ 72,586	48.12%	\$ 66,363	45.86%
1142 County Clerk/Elections	\$ 203,319	\$ 96,533	47.48%	\$ 1,032,756	101.63%
1143 Personnel	\$ 404,805	\$ 157,239	38.84%	\$ 165,929	43.73%
1151 Finance	\$ 849,645	\$ 411,714	48.46%	\$ 400,039	48.13%
1152 Treasurer	\$ 290,922	\$ 143,248	49.24%	\$ 135,247	47.47%
1160 Maintenance	\$ 880,216	\$ 253,573	28.81%	\$ 312,024	26.62%
1170 Surveyor	\$ 27,556	\$ 5,590	20.29%	\$ 8,680	31.50%
1171 Register of Deeds	\$ 262,005	\$ 118,359	45.17%	\$ 154,148	43.95%
1175 Land Records	\$ 115,799	\$ 77,729	67.12%	\$ 15,919	15.56%
1210 Sheriff(drug,trib,speed,click, tactical)	\$ 2,810,583	\$ 1,200,361	42.71%	\$ 1,194,401	43.07%
1270 Jail	\$ 2,770,369	\$ 1,226,225	44.26%	\$ 1,115,849	39.51%
1290 Emergency Mgmt (SARA, Grants)	\$ 142,002	\$ 54,223	38.18%	\$ 67,074	43.34%
1293 Dispatch	\$ 1,036,820	\$ 507,399	48.94%	\$ 506,225	47.64%
1295 Justice	\$ 918,870	\$ 240,874	26.21%	\$ 172,973	35.31%
1368 Sanitation	\$ 167,465	\$ 54,947	32.81%	\$ 53,605	31.88%
1419 Dog Control	\$ 159,319	\$ 64,415	40.43%	\$ 56,571	33.88%
1470 Veterans Services	\$ 112,460	\$ 49,100	43.66%	\$ 56,768	48.58%
1511 Library Grants	\$ 343,540	\$ 343,540	100.00%	\$ -	100.00%
1512 Local History Room	\$ 100,705	\$ 43,220	42.92%	\$ 55,303	40.94%
1520 Parks	\$ 127,908	\$ 37,841	29.58%	\$ 30,360	24.65%
1530 Snowmobile	\$ 225,000	\$ -	0.00%	\$ 37,288	18.64%
1560 Extension	\$ 209,563	\$ 39,953	19.07%	\$ 69,153	28.62%
1670 Tourism/High Valleys/Economic Dev.	\$ 111,283	\$ 69,753	62.68%	\$ 61,326	54.42%
1691 Forestry	\$ 139,300	\$ 23,837	17.11%	\$ 22,915	16.48%
1694 Land Conservation(env, wild, land)	\$ 548,012	\$ 118,877	21.69%	\$ 140,087	33.03%
1698 Zoning	\$ 90,844	\$ 42,357	46.63%	\$ 43,660	46.40%
1700 Capital Outlay	\$ 1,083,503	\$ 59,055	5.45%	\$ 249,418	14.32%
<b>Total General Fund</b>	<b>\$ 18,794,922</b>	<b>\$ 8,846,496</b>	<b>47.07%</b>	<b>\$ 7,455,377</b>	<b>40.42%</b>

FUND / DEPT	TOTAL ANNUAL 2015 BUDGET	Actual YTD 2015	2015 Actual to Ann Budget %	Actual YTD 2014	2014 Actual to Ann Budget %
100 General Fund	\$ 18,794,922	\$ 8,846,496	47.07%	\$ 7,455,377	40.42%
213 Child Support	\$ 460,849	\$ 209,093	45.37%	\$ 187,003	39.69%
241 Health	\$ 853,766	\$ 365,588	42.82%	\$ 398,665	43.88%
246 Senior Services	\$ 928,031	\$ 386,959	41.70%	\$ 414,314	39.38%
249 Human Services	\$ 7,988,612	\$ 3,152,753	39.47%	\$ 3,284,481	41.01%
633 Solid Waste	\$ 1,884,669	\$ 859,987	45.63%	\$ 905,341	48.56%
642 Rolling Hills	\$ 8,575,007	\$ 3,482,055	40.61%	\$ 3,874,040	46.91%
714 Information Systems	\$ 1,133,753	\$ 444,380	39.20%	\$ 338,894	37.05%
715 Nonlapsing Technology Pool	\$ 591,562	\$ 24,530	4.15%	\$ 42,330	8.25%
719 Workers Compensation	\$ -	\$ 142,352	100.00%	\$ -	0.00%
732 Highway	\$ 9,699,138	\$ 2,269,444	23.40%	\$ 2,490,491	28.33%
<b>Total General Operating Exp.</b>	<b>\$ 50,910,309</b>	<b>\$ 20,183,637</b>	<b>39.65%</b>	<b>\$ 19,390,937</b>	<b>39.39%</b>
310 Debt Service	\$ 3,751,386	\$ 2,554,221	68.09%	\$ 2,513,824	94.70%
410 Capital Projects	\$ 8,209,787	\$ 7,022,306	85.54%	\$ 1,005,529	6.87%
820 Jail Assessment	\$ 130,000	\$ 17,297	13.31%	\$ 20,836	16.03%
830 Local History Room	\$ 15,000	\$ 40,701	271.34%	\$ 5,777	11.45%
860 Revolving Loan Fund	\$ -	\$ 1,394	100.00%	\$ -	100.00%
<b>Total Expenses</b>	<b>\$ 63,016,483</b>	<b>\$ 29,819,557</b>	<b>47.32%</b>	<b>\$ 22,936,904</b>	<b>34.39%</b>

This is the 6 out of 12 months %

50.00%

7/14/2015

FINANCIAL DATA THROUGH JUNE 30, 2015

**SALARY EXPENSE**

FUND / DEPT	TOTAL ANNUAL 2015 BUDGET	Actual YTD 2015	2015		2014	
			Actual to Ann Budget %	Actual YTD 2014	Actual to Ann Budget %	
1110 County Board	\$ 75,484	\$ 26,876	35.60%	\$ 26,160	31.90%	
1121 Circuit Court	\$ 187,179	\$ 87,621	46.81%	\$ 85,351	46.87%	
1122 Clerk of Court	\$ 341,501	\$ 163,874	47.99%	\$ 155,865	46.48%	
1127 Medical Examiner	\$ 70,546	\$ 32,408	45.94%	\$ 32,898	47.16%	
1131 District Attorney	\$ 258,870	\$ 119,830	46.29%	\$ 119,169	45.85%	
1131 Victim Witness	\$ 47,446	\$ 14,969	31.55%	\$ 24,593	47.37%	
1132 Corporate Counsel	\$ 169,525	\$ 78,617	46.37%	\$ 49,354	46.53%	
1141 Administrator	\$ 113,699	\$ 51,801	45.56%	\$ 52,269	47.04%	
1142 County Clerk	\$ 109,747	\$ 52,285	47.64%	\$ 50,430	46.88%	
1143 Personnel	\$ 120,802	\$ 56,160	46.49%	\$ 55,499	46.87%	
1151 Finance	\$ 556,817	\$ 257,128	46.18%	\$ 255,037	46.17%	
1152 Treasurer	\$ 181,669	\$ 84,083	46.28%	\$ 83,121	46.69%	
1160 Maintenance	\$ 250,919	\$ 99,864	39.80%	\$ 120,188	42.14%	
1170 Register of Deeds	\$ 133,626	\$ 62,235	46.57%	\$ 69,012	48.89%	
1210 Sheriff (tribal law, speed, click-it)	\$ 1,762,711	\$ 771,627	43.77%	\$ 737,177	43.60%	
1270 Jail	\$ 1,433,306	\$ 621,815	43.38%	\$ 469,244	40.68%	
1290 Emergency Management(SARA)	\$ 95,094	\$ 38,178	40.15%	\$ 42,439	43.24%	
1293 Dispatch	\$ 673,440	\$ 300,642	44.64%	\$ 308,935	45.73%	
1295 Justice	\$ 326,069	\$ 120,496	36.95%	\$ 83,907	39.82%	
1368 Sanitation	\$ 80,276	\$ 37,446	46.65%	\$ 37,030	46.47%	
1419 Dog Control	\$ 84,679	\$ 35,841	42.33%	\$ 26,377	37.93%	
1470 Veterans Services	\$ 68,248	\$ 32,808	48.07%	\$ 38,998	49.12%	
1512 Local History Room	\$ 58,481	\$ 27,148	46.42%	\$ 26,850	46.74%	
1520 Parks	\$ 55,428	\$ 19,646	35.44%	\$ 18,184	32.03%	
1560 Extension	\$ 104,142	\$ 18,732	17.99%	\$ 41,572	34.46%	
1691 Forestry	\$ 31,302	\$ 13,571	43.35%	\$ 14,335	45.84%	
1694 Land Conservation	\$ 149,041	\$ 66,931	44.91%	\$ 84,444	50.85%	
1698 Zoning	\$ 61,512	\$ 28,406	46.18%	\$ 27,570	46.94%	
<b>Total General Fund</b>	<b>\$ 7,601,559</b>	<b>\$ 3,321,038</b>	<b>43.69%</b>	<b>\$ 3,136,009</b>	<b>43.99%</b>	

SALARY EXPENSES	TOTAL ANNUAL 2015 BUDGET	Actual YTD 2015	2015		2014	
			Actual to Ann Budget %	Actual YTD 2014	Actual to Ann Budget %	
100 General Fund	\$ 7,601,559	\$ 3,321,038	43.69%	\$ 3,136,009	43.99%	
213 Child Support	\$ 269,049	\$ 125,133	46.51%	\$ 114,069	41.30%	
241 Health	\$ 575,656	\$ 258,688	44.94%	\$ 273,627	45.42%	
246 Senior Services	\$ 416,334	\$ 190,144	45.67%	\$ 183,587	43.67%	
249 Human Services	\$ 2,160,802	\$ 957,947	44.33%	\$ 924,584	45.34%	
633 Solid Waste	\$ 97,767	\$ 32,166	32.90%	\$ 44,827	46.15%	
642 Rolling Hills	\$ 4,562,898	\$ 1,920,141	42.08%	\$ 1,975,012	44.01%	
714 Info Systems	\$ 210,968	\$ 100,519	47.65%	\$ 93,119	43.68%	
732 Highway	\$ 2,062,927	\$ 929,364	45.05%	\$ 922,247	45.45%	
<b>Total Salary Expenses</b>	<b>\$ 17,957,960</b>	<b>\$ 7,835,138</b>	<b>43.63%</b>	<b>\$ 7,667,080</b>	<b>44.33%</b>	

This is 12.2 out of 26 payrolls

47.00%

**FRINGE BENEFIT EXPENSES**

FUND / DEPT	TOTAL ANNUAL 2015 BUDGET	Actual YTD 2015	2015		2014	
			Actual to Ann Budget %	Actual YTD 2014	Actual to Ann Budget %	
1110 County Board	\$ 7,330	\$ 2,135	29.13%	\$ 2,079	25.79%	
1121 Circuit Court	\$ 85,035	\$ 40,298	47.39%	\$ 34,178	48.11%	
1122 Clerk of Court	\$ 107,588	\$ 56,601	52.61%	\$ 51,137	46.43%	
1127 Medical Examiner	\$ 11,579	\$ 5,213	45.02%	\$ 5,447	46.92%	
1131 District Attorney	\$ 78,648	\$ 37,886	48.17%	\$ 42,817	45.88%	
1131 Victim Witness	\$ 6,998	\$ 4,963	70.93%	\$ 9,386	42.81%	
1132 Corporate Counsel	\$ 39,164	\$ 25,482	65.06%	\$ 14,455	48.16%	
1141 Administrator	\$ 23,362	\$ 14,100	60.35%	\$ 10,434	46.72%	
1142 County Clerk	\$ 45,014	\$ 21,757	48.33%	\$ 21,743	48.52%	
1143 Personnel	\$ 29,708	\$ 11,088	37.32%	\$ 14,168	47.88%	
1151 Finance	\$ 222,752	\$ 108,898	48.89%	\$ 106,553	48.09%	
1152 Treasurer	\$ 49,420	\$ 19,763	39.99%	\$ 27,379	48.14%	
1160 Maintenance	\$ 53,138	\$ 24,270	45.67%	\$ 32,188	35.81%	
1170 Register of Deeds	\$ 40,538	\$ 26,199	64.63%	\$ 20,165	48.70%	
1210 Sheriff(Speed, Tribal, Click-it)	\$ 593,273	\$ 260,524	43.91%	\$ 274,973	44.89%	
1270 Jail	\$ 385,661	\$ 191,426	49.64%	\$ 173,345	43.23%	
1290 Emergency Management(SARA)	\$ 26,410	\$ 10,008	37.90%	\$ 10,921	36.53%	
1293 Dispatch	\$ 236,960	\$ 119,786	50.55%	\$ 110,966	45.99%	
1295 Justice	\$ 142,039	\$ 27,897	19.64%	\$ 26,607	41.58%	
1368 Sanitation	\$ 26,922	\$ 13,846	51.43%	\$ 13,121	47.69%	
1419 Dog Control	\$ 19,367	\$ 10,280	53.08%	\$ 6,458	32.23%	
1470 Veterans Services	\$ 15,958	\$ 7,725	48.41%	\$ 8,251	46.98%	
1512 Local History Room	\$ 22,534	\$ 10,737	47.65%	\$ 10,903	48.49%	
1520 Parks	\$ 16,136	\$ 7,187	44.54%	\$ 6,290	37.38%	
1560 Extension	\$ 49,073	\$ 9,563	19.49%	\$ 20,838	35.53%	
1691 Forestry	\$ 14,030	\$ 5,760	41.06%	\$ 6,715	45.56%	
1694 Land Conservation	\$ 41,174	\$ 18,986	46.11%	\$ 24,672	44.38%	
1698 Zoning	\$ 23,194	\$ 11,704	50.46%	\$ 11,504	48.03%	
<b>Total General Fund</b>	<b>\$ 2,413,005</b>	<b>\$ 1,104,084</b>	<b>45.76%</b>	<b>\$ 1,097,695</b>	<b>44.64%</b>	

	TOTAL ANNUAL 2015 BUDGET	Actual YTD 2015	2015		2014	
			Actual to Ann Budget %	Actual YTD 2014	Actual to Ann Budget %	
100 General Fund	\$ 2,413,005	\$ 1,104,084	45.76%	\$ 1,097,695	44.64%	
213 Child Support	\$ 102,353	\$ 56,057	54.77%	\$ 41,206	37.18%	
241 Health	\$ 186,885	\$ 78,038	41.76%	\$ 92,208	45.12%	
246 Senior Services	\$ 100,737	\$ 46,179	45.84%	\$ 45,297	43.89%	
249 Human Services	\$ 870,597	\$ 379,451	43.59%	\$ 392,084	46.26%	
633 Solid Waste	\$ 36,102	\$ 13,600	37.67%	\$ 18,341	43.00%	
642 Rolling Hills	\$ 1,643,872	\$ 675,588	41.10%	\$ 731,463	44.90%	
714 Info Systems	\$ 59,597	\$ 29,016	48.69%	\$ 27,249	45.58%	
732 Highway	\$ 921,058	\$ 422,831	45.91%	\$ 434,049	44.81%	
<b>Total Fringe Benefit Expenses</b>	<b>\$ 6,334,206</b>	<b>\$ 2,804,844</b>	<b>44.28%</b>	<b>\$ 2,879,591</b>	<b>44.82%</b>	

This is 6 months of Insurance out of 12 with 12.2/26 payrolls

FINANCIAL DATA THROUGH DECEMBER 31, 2014

**REVENUES**

FUND / DEPT	TOTAL ANNUAL 2014 BUDGET	Actual YTD 2014	2014		2013	
			Actual to Ann Budget %	Actual YTD 2013	Actual to Ann Budget %	
1190 Other Gen including Taxes	\$ 16,026,624	\$ 15,468,359	96.52%	\$ 14,355,719	97.35%	
1121 Circuit Court/Family Court	\$ 180,790	\$ 186,005	102.88%	\$ 188,992	110.33%	
1122 Clerk of Court	\$ 430,708	\$ 433,858	100.73%	\$ 441,957	107.77%	
1127 Medical Examiner	\$ 29,900	\$ 30,200	101.00%	\$ 32,600	130.40%	
1131 District Attorney	\$ 28,000	\$ 28,561	102.00%	\$ 35,235	137.64%	
1131 Victim Witness	\$ 39,767	\$ 30,708	77.22%	\$ 17,241	55.66%	
1132 Corporation Counsel	\$ 5,000	\$ -	0.00%	\$ -	0.00%	
1142 County Clerk/Elections	\$ 20,795	\$ 21,015	101.06%	\$ 23,995	115.39%	
1143 Personnel	\$ -	\$ 25	100.00%	\$ 154	100.00%	
1151 Finance	\$ 526,903	\$ 525,901	99.81%	\$ 519,939	101.11%	
1152 Treasurer	\$ 12,204	\$ 13,380	109.64%	\$ 15,370	112.61%	
1160 Maintenance	\$ 281,105	\$ 232,079	82.56%	\$ 311,273	87.69%	
1170 Surveyor	\$ -	\$ 1,260	100.00%	\$ -	0.00%	
1171 Register of Deeds	\$ 335,000	\$ 297,940	88.94%	\$ 327,898	116.98%	
1175 Land Records	\$ 102,300	\$ 71,223	69.62%	\$ 70,142	96.31%	
1210 Sheriff(Trib Law, Speed, Click-It, Tactical)	\$ 115,216	\$ 97,416	84.55%	\$ 125,145	89.70%	
1270 Jail	\$ 111,630	\$ 156,083	139.82%	\$ 154,172	134.09%	
1290 Emergency Mgmt (EPCRA, Grants)	\$ 74,270	\$ 69,837	94.03%	\$ 59,448	78.31%	
1293 Dispatch	\$ -	\$ 229	100.00%	\$ 422	100.00%	
1295 Justice	\$ 69,800	\$ 110,938	158.94%	\$ 59,876	127.56%	
1368 Sanitation	\$ 122,000	\$ 96,630	79.20%	\$ 97,837	80.19%	
1419 Dog Control	\$ 102,000	\$ 118,465	116.14%	\$ 130,755	94.27%	
1470 Veterans Services	\$ 10,000	\$ 10,000	100.00%	\$ 10,363	100.00%	
1512 Local History Room	\$ 50,479	\$ 10,373	20.55%	\$ 9,446	62.97%	
1520 Parks	\$ 125,120	\$ 136,674	109.23%	\$ 141,143	118.68%	
1530 Snowmobile	\$ 200,000	\$ 167,548	83.77%	\$ 171,948	85.97%	
1560 Extension	\$ 4,927	\$ 6,727	136.54%	\$ 3,778	56.82%	
1670 Tourism/Hid Valley/Economic Dev	\$ 4,400	\$ 5,075	115.34%	\$ 3,740	374.02%	
1691 Forestry	\$ 99,908	\$ 167,678	167.83%	\$ 342,255	164.57%	
1694 Land Conservation(env, wild, land)	\$ 317,313	\$ 270,267	85.17%	\$ 262,854	93.74%	
1698 Zoning	\$ 21,660	\$ 25,176	116.23%	\$ 18,937	87.43%	
Capital Outlay	\$ 52,500	\$ 52,500	100.00%	\$ -	0.00%	
<b>Total General Fund</b>	<b>\$ 19,500,318</b>	<b>\$ 18,842,131</b>	<b>96.62%</b>	<b>\$ 18,263,137</b>	<b>98.68%</b>	

FUND / DEPT	TOTAL ANNUAL 2014 BUDGET	Actual YTD 2014	2014		2013	
			Actual to Ann Budget %	Actual YTD 2013	Actual to Ann Budget %	
100 General Fund	\$ 19,500,318	\$ 18,842,131	96.62%	\$ 18,263,137	98.68%	
213 Child Support	\$ 471,204	\$ 476,494	101.12%	\$ 409,525	100.77%	
241 Health	\$ 908,606	\$ 875,747	96.38%	\$ 914,005	99.46%	
246 Senior Services	\$ 1,051,972	\$ 1,011,633	96.17%	\$ 929,072	93.27%	
249 Human Services	\$ 8,009,433	\$ 8,161,585	101.90%	\$ 7,443,323	102.17%	
633 Solid Waste	\$ 1,894,500	\$ 1,782,417	94.08%	\$ 1,921,880	76.72%	
642 Rolling Hills	\$ 8,258,661	\$ 8,603,065	104.17%	\$ 7,907,930	93.66%	
714 Info Systems	\$ 237,348	\$ 771,081	324.87%	\$ 184,617	97.43%	
715 Nonlapsing Technology Pool	\$ 130,237	\$ 130,237	100.00%	\$ 145,884	100.00%	
732 Highway	\$ 8,790,146	\$ 7,193,080	81.83%	\$ 7,103,947	81.05%	
<b>Total General Operating Rev.</b>	<b>\$ 49,252,425</b>	<b>\$ 47,847,471</b>	<b>97.15%</b>	<b>\$ 45,223,320</b>	<b>94.55%</b>	
310 Debt Services	\$ 2,654,464	\$ 2,681,733	101.03%	\$ 604,773	127.69%	
420 Capital Projects	\$ 20,210,774	\$ 9,945,156	49.21%	\$ 10,028,881	64.77%	
820 Jail Assessment Fund	\$ 130,000	\$ 55,073	100.00%	\$ 57,755	100.00%	
830 Local History Room	\$ 50,479	\$ 173,356	343.42%	\$ 161,772	1078.48%	
856 M.M. Haney Trust Fund	\$ -	\$ 2	100.00%	\$ -	100.00%	
860 Revolving Loan Fund	\$ -	\$ 8,432	100.00%	\$ 10,484	100.00%	
<b>Total Revenues</b>	<b>\$ 72,298,142</b>	<b>\$ 60,711,223</b>	<b>83.97%</b>	<b>\$ 55,756,484</b>	<b>87.30%</b>	

This is the 12 out of 12 months % **100.00%**  
 These revenue numbers include the tax appropriations for 2014.

FINANCIAL DATA THROUGH DECEMBER 31, 2014  
2014

**EXPENSES**

FUND / DEPT	TOTAL ANNUAL 2014 BUDGET	Actual YTD 2014	Actual to Ann Budget %	Actual YTD 2013	2013 Actual to Ann Budget %
1190 Other Gen Including Taxes	\$ 1,106,701	\$ 879,629	79.48%	\$ 1,194,550	76.08%
1110 County Board	\$ 164,255	\$ 137,643	83.80%	\$ 140,592	90.69%
1121 Circuit Court/Family Court	\$ 479,102	\$ 475,375	99.22%	\$ 434,909	96.58%
1122 Clerk of Court	\$ 638,598	\$ 615,075	96.32%	\$ 594,279	90.27%
1127 Medical Examiner	\$ 131,209	\$ 127,921	97.49%	\$ 127,134	100.87%
1131 District Attorney	\$ 392,177	\$ 356,852	90.99%	\$ 375,086	94.60%
1131 Victim Witness	\$ 78,049	\$ 59,819	76.64%	\$ 76,245	96.83%
1132 Corporate Counsel	\$ 172,854	\$ 171,227	99.06%	\$ 159,886	94.53%
1141 Administrator	\$ 144,719	\$ 138,777	95.89%	\$ 123,604	84.50%
1142 County Clerk/Elections	\$ 1,016,147	\$ 1,000,511	98.46%	\$ 906,949	97.90%
1143 Personnel	\$ 379,474	\$ 365,746	96.38%	\$ 363,290	75.30%
1151 Finance	\$ 831,114	\$ 825,610	99.34%	\$ 811,137	99.21%
1152 Treasurer	\$ 284,913	\$ 465,131	163.25%	\$ 293,079	98.81%
1160 Maintenance	\$ 1,172,149	\$ 811,763	69.25%	\$ 1,053,911	82.32%
1170 Surveyor	\$ 27,556	\$ 25,705	93.28%	\$ 22,709	82.41%
1171 Register of Deeds	\$ 350,761	\$ 273,851	78.07%	\$ 248,017	68.52%
1175 Land Records	\$ 102,300	\$ 34,896	34.11%	\$ 71,267	97.86%
1210 Sheriff(drugt,trib, speed,click, tactical)	\$ 2,772,903	\$ 2,582,790	93.14%	\$ 2,596,765	92.17%
1270 Jail	\$ 2,824,259	\$ 2,461,579	87.16%	\$ 2,583,090	98.36%
1290 Emergency Mgmt (SARA, Grants)	\$ 154,776	\$ 136,254	88.03%	\$ 142,931	90.83%
1293 Dispatch	\$ 1,062,663	\$ 1,020,082	95.99%	\$ 1,005,195	94.73%
1295 Justice	\$ 489,848	\$ 462,902	94.50%	\$ 410,226	89.60%
1368 Sanitation	\$ 168,165	\$ 144,854	86.14%	\$ 126,329	78.61%
1419 Dog Control	\$ 166,998	\$ 142,698	85.45%	\$ 135,743	84.94%
1470 Veterans Services	\$ 116,861	\$ 106,712	91.32%	\$ 111,979	86.29%
1512 Local History Room	\$ 135,099	\$ 132,072	97.76%	\$ 112,705	112.96%
1520 Parks	\$ 123,190	\$ 94,853	77.00%	\$ 99,283	80.89%
1530 Snowmobile	\$ 200,000	\$ 167,548	83.77%	\$ 152,859	76.43%
1560 Extension	\$ 241,662	\$ 163,823	67.79%	\$ 201,729	83.61%
1670 Tourism/Hid Valleys/Econmic Dev.	\$ 112,683	\$ 108,840	96.59%	\$ 66,933	94.69%
1691 Forestry	\$ 139,015	\$ 49,259	35.43%	\$ 192,727	75.70%
1694 Land Conservation(env, wild, land)	\$ 424,147	\$ 339,055	79.94%	\$ 372,517	89.76%
1698 Zoning	\$ 94,104	\$ 92,377	98.17%	\$ 82,529	97.94%
1700 Capital Outlay	\$ 1,741,827	\$ 560,569	32.18%	\$ -	0.00%
<b>Total General Fund</b>	<b>\$ 18,440,278</b>	<b>\$ 15,531,802</b>	<b>84.23%</b>	<b>\$ 16,339,657</b>	<b>88.29%</b>

FUND / DEPT	TOTAL ANNUAL 2014 BUDGET	Actual YTD 2014	2014 Actual to Ann Budget %	Actual YTD 2013	2013 Actual to Ann Budget %
100 General Fund	\$ 18,440,278	\$ 15,531,802	84.23%	\$ 16,339,657	88.29%
213 Child Support	\$ 471,204	\$ 476,494	101.12%	\$ 390,927	96.20%
241 Health	\$ 908,606	\$ 875,747	96.38%	\$ 889,749	96.82%
246 Senior Services	\$ 1,051,972	\$ 1,006,388	95.67%	\$ 904,291	90.79%
249 Human Services	\$ 8,009,433	\$ 8,161,585	101.90%	\$ 7,210,527	98.97%
633 Solid Waste	\$ 1,864,500	\$ 1,943,517	104.24%	\$ 2,466,703	98.47%
642 Rolling Hills	\$ 8,258,661	\$ 8,009,939	96.99%	\$ 7,865,544	93.15%
714 Information Systems	\$ 914,640	\$ 759,331	83.02%	\$ 880,434	88.20%
715 Nonlapsing-Technology Pool	\$ 512,985	\$ 56,339	10.98%	\$ 69,039	15.90%
732 Highway	\$ 8,790,146	\$ 7,321,887	83.30%	\$ 7,699,838	87.84%
<b>Total General Operating Exp.</b>	<b>\$ 49,222,426</b>	<b>\$ 44,143,029</b>	<b>89.68%</b>	<b>\$ 44,716,710</b>	<b>93.56%</b>
310 Debt Service	\$ 2,654,464	\$ 2,654,463	100.00%	\$ 473,631	100.00%
410 Capital Projects	\$ 14,632,626	\$ 8,394,697	57.37%	\$ 2,341,122	15.12%
820 Jail Assessment	\$ 130,000	\$ 50,403	38.77%	\$ 61,614	99.95%
830 Local History Room	\$ 50,479	\$ 46,122	91.37%	\$ 7,718	51.45%
860 Revolving Loan Fund	\$ -	\$ 1,497	100.00%	\$ 4,505	100.00%
<b>Total Expenses</b>	<b>\$ 66,689,995</b>	<b>\$ 55,290,211</b>	<b>82.91%</b>	<b>\$ 46,655,826</b>	<b>73.05%</b>

This is the 12 out of 12 months %

100.00%

7/13/2015

Tina Osterberg Monroe County Finance Director

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FINANCIAL DATA THROUGH DECEMBER 31, 2014

**SALARY EXPENSE**

FUND / DEPT	TOTAL ANNUAL 2014 BUDGET	Actual YTD 2014	2014		2013	
			Actual to Ann Budget %	Actual YTD 2013	Actual to Ann Budget %	
1110 County Board	\$ 82,000	\$ 65,980	80.46%	\$ 73,400	89.51%	
1121 Circuit Court	\$ 182,084	\$ 182,084	100.00%	\$ 178,534	99.70%	
1122 Clerk of Court	\$ 335,353	\$ 335,353	100.00%	\$ 319,735	91.74%	
1127 Medical Examiner	\$ 69,756	\$ 67,894	97.33%	\$ 68,329	99.95%	
1131 District Attorney	\$ 259,900	\$ 254,998	98.11%	\$ 255,206	100.85%	
1131 Victim Witness	\$ 51,922	\$ 44,206	85.14%	\$ 51,048	100.46%	
1132 Corporate Counsel	\$ 106,070	\$ 105,737	99.69%	\$ 101,822	99.76%	
1141 Administrator	\$ 111,120	\$ 108,489	97.63%	\$ 108,080	97.95%	
1142 County Clerk	\$ 107,567	\$ 107,030	99.50%	\$ 106,489	97.82%	
1143 Personnel	\$ 118,407	\$ 118,394	99.99%	\$ 114,151	100.00%	
1151 Finance	\$ 552,444	\$ 551,930	99.91%	\$ 529,675	99.72%	
1152 Treasurer	\$ 178,016	\$ 177,740	99.84%	\$ 175,422	99.60%	
1160 Maintenance	\$ 285,200	\$ 285,471	100.09%	\$ 282,874	99.73%	
1170 Register of Deeds	\$ 141,155	\$ 138,986	98.46%	\$ 135,084	100.12%	
1210 Sheriff (tribal law, speed, click-it)	\$ 1,690,651	\$ 1,597,296	94.48%	\$ 1,531,967	94.75%	
1270 Jail	\$ 1,153,565	\$ 1,071,541	92.89%	\$ 982,033	97.41%	
1290 Emergency Management(SARA)	\$ 98,140	\$ 94,714	96.51%	\$ 86,075	91.45%	
1293 Dispatch	\$ 675,589	\$ 667,841	98.85%	\$ 644,704	96.22%	
1295 Justice	\$ 210,738	\$ 203,069	96.36%	\$ 146,505	96.94%	
1368 Sanitation	\$ 79,678	\$ 78,288	98.25%	\$ 77,342	99.32%	
1419 Dog Control	\$ 69,539	\$ 64,539	92.81%	\$ 73,915	102.86%	
1470 Veterans Services	\$ 79,398	\$ 73,542	92.62%	\$ 81,644	99.12%	
1512 Local History Room	\$ 57,444	\$ 57,182	99.54%	\$ 56,374	99.87%	
1520 Parks	\$ 56,777	\$ 48,190	84.88%	\$ 45,752	80.05%	
1560 Extension	\$ 120,621	\$ 84,899	70.38%	\$ 110,665	93.70%	
1691 Forestry	\$ 31,276	\$ 30,926	98.88%	\$ 30,104	99.59%	
1694 Land Conservation	\$ 166,062	\$ 159,634	96.13%	\$ 162,655	100.00%	
1698 Zoning	\$ 58,731	\$ 58,623	99.82%	\$ 57,931	97.13%	
<b>Total General Fund</b>	<b>\$ 7,129,203</b>	<b>\$ 6,834,574</b>	<b>95.87%</b>	<b>\$ 6,750,037</b>	<b>96.95%</b>	

FUND / DEPT	TOTAL ANNUAL 2014 BUDGET	Actual YTD 2014	2014		2013	
			Actual to Ann Budget %	Actual YTD 2013	Actual to Ann Budget %	
<b>SALARY EXPENSES</b>						
100 General Fund	\$ 7,129,203	\$ 6,834,574	95.87%	\$ 6,750,037	96.95%	
213 Child Support	\$ 276,229	\$ 253,387	91.73%	\$ 234,219	97.89%	
241 Health	\$ 602,427	\$ 573,123	95.14%	\$ 598,539	98.41%	
246 Senior Services	\$ 420,421	\$ 392,805	93.43%	\$ 422,383	95.80%	
249 Human Services	\$ 2,039,008	\$ 2,004,919	98.33%	\$ 1,839,620	98.90%	
633 Solid Waste	\$ 97,140	\$ 97,140	100.00%	\$ 92,937	101.92%	
642 Rolling Hills	\$ 4,488,015	\$ 4,262,517	94.98%	\$ 4,214,138	91.52%	
714 Info Systems	\$ 213,192	\$ 203,107	95.27%	\$ 162,521	99.99%	
732 Highway	\$ 2,029,309	\$ 1,992,638	98.19%	\$ 1,942,721	97.24%	
<b>Total Salary Expenses</b>	<b>\$ 17,294,944</b>	<b>\$ 16,614,211</b>	<b>96.06%</b>	<b>\$ 16,094,593</b>	<b>95.78%</b>	

This is 26 out of 26 payrolls

100.00%

**FRINGE BENEFIT EXPENSES**

FUND / DEPT	2014		2013		
	TOTAL ANNUAL 2014 BUDGET	Actual YTD 2014	Actual to Ann Budget %	Actual YTD 2013	Actual to Ann Budget %
1110 County Board	\$ 8,062	\$ 5,243	65.03%	\$ 5,837	72.40%
1121 Circuit Court	\$ 71,043	\$ 71,043	100.00%	\$ 72,932	98.73%
1122 Clerk of Court	\$ 110,146	\$ 109,536	99.45%	\$ 102,101	83.02%
1127 Medical Examiner	\$ 11,608	\$ 11,167	96.20%	\$ 11,134	99.08%
1131 District Attorney	\$ 93,326	\$ 83,539	89.51%	\$ 97,378	97.41%
1131 Victim Witness	\$ 21,926	\$ 12,633	57.62%	\$ 21,915	95.02%
1132 Corporate Counsel	\$ 30,013	\$ 29,930	99.72%	\$ 30,389	99.50%
1141 Administrator	\$ 22,333	\$ 22,786	102.03%	\$ 21,117	95.44%
1142 County Clerk	\$ 44,813	\$ 44,369	99.01%	\$ 46,614	98.40%
1143 Personnel	\$ 29,590	\$ 27,435	92.72%	\$ 29,571	99.17%
1151 Finance	\$ 221,571	\$ 219,800	99.20%	\$ 221,487	99.50%
1152 Treasurer	\$ 56,875	\$ 51,955	91.35%	\$ 56,757	96.62%
1160 Maintenance	\$ 89,891	\$ 88,553	98.51%	\$ 93,388	101.50%
1170 Register of Deeds	\$ 41,404	\$ 42,002	101.44%	\$ 55,801	97.53%
1210 Sheriff(Speed, Tribal, Click-it)	\$ 612,608	\$ 570,917	93.19%	\$ 606,962	89.93%
1270 Jail	\$ 400,951	\$ 367,972	91.77%	\$ 382,993	100.28%
1290 Emergency Management(SARA)	\$ 29,899	\$ 23,079	77.19%	\$ 28,665	94.64%
1293 Dispatch	\$ 241,305	\$ 236,595	98.05%	\$ 241,505	99.27%
1295 Justice	\$ 63,995	\$ 55,911	87.37%	\$ 55,226	97.92%
1368 Sanitation	\$ 27,514	\$ 26,760	97.26%	\$ 21,046	98.65%
1419 Dog Control	\$ 20,037	\$ 15,715	78.43%	\$ 20,518	99.41%
1470 Veterans Services	\$ 17,563	\$ 15,967	90.92%	\$ 13,430	47.20%
1512 Local History Room	\$ 22,486	\$ 22,292	99.14%	\$ 23,383	98.93%
1520 Parks	\$ 16,826	\$ 14,036	83.42%	\$ 14,641	81.49%
1560 Extension	\$ 58,655	\$ 40,408	68.89%	\$ 53,735	90.82%
1691 Forestry	\$ 14,738	\$ 13,769	93.43%	\$ 12,875	98.19%
1694 Land Conservation	\$ 55,590	\$ 45,500	81.85%	\$ 59,435	99.42%
1698 Zoning	\$ 23,950	\$ 23,304	97.30%	\$ 17,785	98.93%
<b>Total General Fund</b>	<b>\$ 2,458,719</b>	<b>\$ 2,292,216</b>	<b>93.23%</b>	<b>\$ 2,458,578</b>	<b>94.43%</b>

	2014		2013		
	TOTAL ANNUAL 2014 BUDGET	Actual YTD 2014	Actual to Ann Budget %	Actual YTD 2013	Actual to Ann Budget %
100 General Fund	\$ 2,458,719	\$ 2,292,216	93.23%	\$ 2,458,578	94.43%
213 Child Support	\$ 110,823	\$ 93,193	84.09%	\$ 98,736	95.01%
241 Health	\$ 204,382	\$ 185,035	90.53%	\$ 198,211	98.34%
246 Senior Services	\$ 103,198	\$ 95,070	92.12%	\$ 106,807	89.12%
249 Human Services	\$ 847,646	\$ 799,574	94.33%	\$ 802,117	97.86%
633 Solid Waste	\$ 42,648	\$ 33,979	79.67%	\$ 48,573	104.62%
642 Rolling Hills	\$ 1,628,962	\$ 1,482,882	91.03%	\$ 1,587,580	93.12%
714 Info Systems	\$ 59,785	\$ 58,132	97.24%	\$ 39,959	72.65%
732 Highway	\$ 968,715	\$ 935,254	96.55%	\$ 948,344	94.33%
<b>Total Fringe Benefit Expenses</b>	<b>\$ 6,424,878</b>	<b>\$ 5,975,335</b>	<b>93.00%</b>	<b>\$ 6,248,948</b>	<b>94.61%</b>

This is 12 months of Insurance out of 12 with 26/26 payrolls

# 2014 Year-End Balances

FUND / DEPT	Revenues			Expenditures			2014 Year-end Standing	Nonlapsing Rollover 2015	2014 Final Standing	2014 Rollovers
	Total Annual 2014 Budget	Actual YTD 2014	Revenue (Under) / Over	Total Annual 2014 Budget	Actual YTD 2014	Expenditure Under / (over)				
Other Gen Including Taxes	\$ 15,354,242	\$ 15,468,369	\$ 114,117	\$ 1,106,701	\$ 879,629	\$ 227,072	\$ 341,189	\$ 244,798	\$ 96,391	CRFB, Farm Prods, HS Sftwa Upgrd & Clgoy Ed
County Board	\$ -	\$ -	\$ -	\$ 164,255	\$ 137,643	\$ 26,612	\$ 26,612		\$ 26,612	
Circuit Court/Family Court	\$ 180,790	\$ 186,005	\$ 5,215	\$ 479,102	\$ 475,375	\$ 3,727	\$ 8,942		\$ 8,942	
Clerk of Court	\$ 430,708	\$ 433,858	\$ 3,150	\$ 638,598	\$ 615,075	\$ 23,523	\$ 26,674		\$ 26,674	
Medical Examiner	\$ 29,900	\$ 30,200	\$ 300	\$ 131,209	\$ 127,921	\$ 3,288	\$ 3,588		\$ 3,588	
District Attorney	\$ 28,000	\$ 28,561	\$ 561	\$ 392,177	\$ 356,852	\$ 35,325	\$ 35,885		\$ 35,885	
Victim Witness	\$ 39,767	\$ 30,708	\$ (9,059)	\$ 78,049	\$ 59,819	\$ 18,230	\$ 9,171		\$ 9,171	
Corporate Counsel	\$ 5,000	\$ -	\$ (5,000)	\$ 172,854	\$ 171,227	\$ 1,627	\$ (3,373)		\$ (3,373)	
Administrator	\$ -	\$ -	\$ -	\$ 144,719	\$ 138,777	\$ 5,942	\$ 5,942		\$ 5,942	
County Clerk/Elections	\$ 20,795	\$ 21,015	\$ 220	\$ 1,016,147	\$ 1,000,511	\$ 15,635	\$ 15,856	\$ 1,621	\$ 14,235	WEDCS Grant/Supplies
Personnel	\$ -	\$ 25	\$ 25	\$ 379,474	\$ 365,746	\$ 13,728	\$ 13,752	\$ 9,560	\$ 4,192	Retirement/Fringe/Pool
Finance	\$ 526,903	\$ 525,901	\$ (1,002)	\$ 831,114	\$ 825,610	\$ 5,504	\$ 4,502		\$ 4,502	
Treasurer	\$ 12,204	\$ 13,380	\$ 1,177	\$ 284,913	\$ 465,131	\$ (180,218)	\$ (179,041)		\$ (179,041)	Sales of Foreclosed Prop. tax write-off's
Maintenance	\$ 281,105	\$ 232,079	\$ (49,026)	\$ 1,172,149	\$ 811,763	\$ 360,387	\$ 311,361	\$ 307,688	\$ 3,673	Long-Range Cap Pool
Surveyor	\$ -	\$ 1,260	\$ 1,260	\$ 27,556	\$ 25,705	\$ 1,851	\$ 3,111		\$ 3,111	
Register of Deeds	\$ 335,000	\$ 297,940	\$ (37,060)	\$ 350,761	\$ 273,851	\$ 76,910	\$ 39,850	\$ 67,886	\$ (28,036)	Redaction Fees
Land Records	\$ 102,300	\$ 71,223	\$ (31,077)	\$ 102,300	\$ 34,896	\$ 67,404	\$ 36,327		\$ 36,327	These funds stay in arre. pd by LR Fund
Sheriff (sheriff, drug, dare, narcot, trib, speed)	\$ 115,216	\$ 97,416	\$ (17,800)	\$ 2,772,903	\$ 2,582,790	\$ 190,113	\$ 172,313	\$ 1,000	\$ 171,313	K-9 Unit
Jail	\$ 111,630	\$ 156,083	\$ 44,453	\$ 2,824,259	\$ 2,461,579	\$ 362,680	\$ 407,133		\$ 407,133	
Emergency Management	\$ 74,270	\$ 69,837	\$ (4,433)	\$ 154,776	\$ 136,254	\$ 18,522	\$ 14,089		\$ 14,089	
Dispatch	\$ -	\$ 229	\$ 229	\$ 1,062,663	\$ 1,020,082	\$ 42,581	\$ 42,809		\$ 42,809	
Justice	\$ 69,800	\$ 110,938	\$ 41,138	\$ 489,848	\$ 462,902	\$ 26,946	\$ 68,084	\$ 510	\$ 67,574	Donations
Sanitation	\$ 122,000	\$ 98,630	\$ (23,370)	\$ 168,165	\$ 144,854	\$ 23,311	\$ (2,059)		\$ (2,059)	
Dog Control	\$ 102,000	\$ 118,465	\$ 16,465	\$ 166,998	\$ 142,698	\$ 24,300	\$ 40,765	\$ 22,572	\$ 18,193	Donations
Veterans Services	\$ 10,000	\$ 10,000	\$ -	\$ 116,861	\$ 106,712	\$ 10,149	\$ 10,149		\$ 10,149	
Local History Room	\$ 50,479	\$ 10,373	\$ (40,106)	\$ 135,099	\$ 132,072	\$ 3,027	\$ (37,079)		\$ (37,079)	Used prior year funds to cover costs
Parks	\$ 125,120	\$ 136,674	\$ 11,554	\$ 123,190	\$ 94,853	\$ 28,337	\$ 39,891	\$ 4,926	\$ 34,965	Donations/Angleo Wayside
Snowmobile Trails	\$ 200,000	\$ 167,548	\$ (32,452)	\$ 200,000	\$ 167,548	\$ 32,452	\$ -		\$ -	
Extension	\$ 4,927	\$ 6,727	\$ 1,800	\$ 241,662	\$ 163,823	\$ 77,839	\$ 79,639	\$ 17,236	\$ 62,403	Agent/Accounts-User Fees
Econ Dev/Tourism/Hidden Valley	\$ 4,400	\$ 5,075	\$ 675	\$ 112,683	\$ 108,840	\$ 3,843	\$ 4,518		\$ 4,518	
Forestry	\$ 99,908	\$ 167,678	\$ 67,770	\$ 139,015	\$ 49,259	\$ 89,756	\$ 157,526	\$ 53,545	\$ 103,980	Land Acq./Reforest/Conser
Land Conservation (env, wild, land)	\$ 317,313	\$ 270,267	\$ (47,046)	\$ 424,147	\$ 339,055	\$ 85,092	\$ 38,046	\$ 1,764	\$ 36,282	Tri-Creek Watershed
Zoning	\$ 21,660	\$ 25,176	\$ 3,516	\$ 94,104	\$ 92,377	\$ 1,727	\$ 5,243		\$ 5,243	
Capital Outlay	\$ 52,500	\$ 52,500	\$ (0)	\$ 1,741,827	\$ 560,569	\$ 1,181,258	\$ 1,181,258	\$ 1,170,588	\$ 10,670	Radio System & Finacial Software
<b>Total General Fund</b>	<b>\$ 18,827,936</b>	<b>\$ 18,842,131</b>	<b>\$ 14,195</b>	<b>\$ 18,440,278</b>	<b>\$ 15,531,802</b>	<b>\$ 2,908,476</b>	<b>\$ 2,922,671</b>	<b>\$ 1,903,695</b>	<b>\$ 1,018,976</b>	

7/13/2015

Tina Osterberg Monroe County Finance Director

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FUND / DEPT	Total Annual 2014 Budget	Actual YTD 2014	Revenue (Under) / Over	Total Annual 2014 Budget	Actual YTD 2014	Expenditure Under / (over)	2014 Year-end Standing	Special Rev. Fund Trnsfrs	2014 Final Standing	Information
General Fund	\$ 18,827,936	\$ 18,842,131	\$ 14,195	\$ 18,440,278	\$ 15,531,802	\$ 2,908,476	\$ 2,922,671	\$ 1,903,695	\$ 1,018,976	
Child Support	\$ 471,204	\$ 476,494	\$ 5,290	\$ 471,204	\$ 476,494	\$ (5,290)	\$ -	\$ 52,791	\$ -	
Health	\$ 908,606	\$ 875,747	\$ (32,859)	\$ 908,606	\$ 875,747	\$ 32,859	\$ -	\$ 29,185	\$ -	
Senior Services	\$ 1,051,972	\$ 1,011,633	\$ (40,339)	\$ 1,051,972	\$ 1,006,388	\$ 45,584	\$ 5,245	\$ 15,064	\$ 5,245	Increase to Transportation Reserve Acct
Human Services	\$ 8,009,433	\$ 8,161,585	\$ 152,152	\$ 8,009,433	\$ 8,161,585	\$ (152,152)	\$ -	\$ 332,458	\$ -	
Solid Waste	\$ 1,894,500	\$ 1,782,417	\$ (112,083)	\$ 1,864,500	\$ 1,943,517	\$ (79,017)	\$ (191,100)	\$ -	\$ (191,100)	\$178,319 in Depreciation & \$115,291 Closure Entry
Rolling Hills	\$ 8,258,661	\$ 8,603,065	\$ 344,404	\$ 8,258,661	\$ 8,009,939	\$ 248,722	\$ 593,127	\$ -	\$ 593,127	Savings of \$321,578.31 in Salaries/Fringes
Info Systems	\$ 909,730	\$ 771,081	\$ (138,649)	\$ 914,640	\$ 759,331	\$ 155,309	\$ 16,660	\$ 4,910	\$ 11,750	Financial Software Project Roll Forward
Nonlapsing Technology Pool	\$ 130,237	\$ 130,237	\$ -	\$ 512,985	\$ 56,339	\$ 456,647	\$ 456,647	\$ -	\$ 456,647	IT Pool Carry Forward
Highway	\$ 8,790,146	\$ 7,193,080	\$ (1,597,066)	\$ 8,790,146	\$ 7,321,887	\$ 1,468,259	\$ (128,807)	\$ -	\$ (128,807)	\$500,000 Pr Yr Fds Applied-14 Budget
<b>Total General Operating</b>	<b>\$ 49,252,425</b>	<b>\$ 47,847,471</b>	<b>\$ (1,404,954)</b>	<b>\$ 49,222,426</b>	<b>\$ 44,143,029</b>	<b>\$ 5,079,397</b>	<b>\$ 3,674,443</b>	<b>\$ 2,338,104</b>	<b>\$ 1,765,838</b>	
Debt Service	\$ 2,654,464	\$ 2,681,733	\$ 27,269	\$ 2,654,464	\$ 2,654,463	\$ 1	\$ 27,269	\$ -	\$ 27,269	Bond Premium
Capital Projects	\$ 20,210,774	\$ 9,945,156	\$ (10,265,618)	\$ 14,632,626	\$ 8,394,697	\$ 6,237,929	\$ (4,027,689)	\$ -	\$ (4,027,689)	**
Jail Assessment	\$ 130,000	\$ 55,073	\$ (74,927)	\$ 130,000	\$ 50,403	\$ 79,597	\$ 4,671	\$ -	\$ 4,671	Used Prior Yr Funds
Local History Room Fund	\$ 50,479	\$ 173,356	\$ 122,877	\$ 50,479	\$ 46,122	\$ 4,357	\$ 127,234	\$ -	\$ 127,234	Committed/Restricted Funds
M.M. Haney Trust Fund	\$ -	\$ 2	\$ 2	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ 2	
Revolving Loan Fund	\$ -	\$ 8,432	\$ 8,432	\$ -	\$ 1,497	\$ (1,497)	\$ 6,934	\$ -	\$ 6,934	***No County money involved
<b>Total</b>	<b>\$ 72,298,142</b>	<b>\$ 60,711,223</b>	<b>\$ (11,586,920)</b>	<b>\$ 66,689,995</b>	<b>\$ 55,290,211</b>	<b>\$ 11,399,784</b>	<b>\$ (187,136)</b>	<b>\$ 2,338,104</b>	<b>\$ (2,095,741)</b>	

\* The Local History Room uses prior year revenues and current donations to pay the county for operating costs if needed. They transferred \$13,017.67 to cover operating costs and \$35,749.27 to cover Wegner Grotto overages.

\*\*-\$19,857.52 is for the Fuel Tank Removal, \$3 million from general fund and \$52,000 in rent proceeds rolled forward into 2015. The revenues include \$9,850,000 in bonds and expenses of \$8,394,697 in Justice Center Expenses

\*\*\*The Revolving Loan Fund is designated monies for Monroe County to lend to new or expanding businesses in the county. It is a way to try and bring in new jobs to the area.

The following Departments/Projects received money from the 2014 Contingency to cover budget/project shortages

Radio System Roll Forward	\$ 700,000.00
Dog Control-Sewer & Water Hook up	\$ 20,000.00
<b>Total</b>	<b>\$ 720,000.00</b>

7/13/2015

Tina Osterberg Monroe County Finance Director

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2014 SALARY EXPENSE SAVINGS

FUND / DEPT	TOTAL ANNUAL 2014 BUDGET	Actual YTD 2014	Remaining Balance	
1110 County Board	82,000.00	65,980.00	16,020.00	
1121 Circuit Court	182,084.00	182,083.92	0.08	
1122 Clerk of Court	335,353.00	335,352.78	0.22	
1127 Medical Examiner	69,756.00	67,893.85	1,862.15	
1131 District Attorney	259,900.00	254,998.40	4,901.60	
1131 Victim Witness	51,922.00	44,206.09	7,715.91	
1132 Corporate Counsel	106,070.00	105,736.82	333.18	
1141 Administrator	111,120.00	108,488.53	2,631.47	Staff turnover
1142 County Clerk	107,567.00	107,029.91	537.09	
1143 Personnel	118,407.00	118,393.89	13.11	
1151 Finance	552,444.00	551,929.86	514.14	Staff turnover
1152 Treasurer	178,016.00	177,739.62	276.38	
1160 Maintenance	285,200.00	285,470.63	(270.63)	
1170 Register of Deeds	141,155.00	138,986.02	2,168.98	Staff turnover
1210 Sheriff (tribal law, speed, click-it)	1,690,651.00	1,597,296.13	93,354.87	Staff turnover
1270 Jail	1,153,565.00	1,071,541.27	82,023.73	Staff turnover
1290 Emergency Management(SARA)	98,140.00	94,713.96	3,426.04	
1293 Dispatch	675,589.00	667,841.25	7,747.75	Staff turnover
1295 Justice	210,738.00	203,069.04	7,668.96	Staff turnover
1368 Sanitation	79,678.00	78,287.53	1,390.47	
1419 Dog Control	69,539.00	64,539.02	4,999.98	Staff turnover
1470 Veterans Services	79,398.00	73,542.11	5,855.89	Staff turnover
1512 Local History Room	57,444.00	57,182.45	261.55	
1520 Parks	56,777.00	48,190.08	8,586.92	
1560 Extension	120,621.00	84,898.65	35,722.35	Staff turnover
1691 Forestry	31,276.00	30,926.34	349.66	
1694 Land Conservation	166,062.00	159,633.66	6,428.34	Staff turnover
1698 Zoning	58,731.00	58,622.56	108.44	
<b>Total General Fund</b>	<b>7,129,203.00</b>	<b>6,834,574.37</b>	<b>294,628.63</b>	

	TOTAL ANNUAL 2014 BUDGET	Actual YTD 2014	Remaining Balance	
<b>SALARY EXPENSES</b>				
100 General Fund	7,129,203.00	6,834,574.37	294,628.63	
213 Child Support	276,229.00	253,386.97	22,842.03	Staff turnover
241 Health	602,427.00	573,123.48	29,303.52	Staff turnover
246 Senior Services	420,421.00	392,804.95	27,616.05	Staff turnover
249 Human Services	2,039,008.00	2,004,919.27	34,088.73	Staff turnover
633 Solid Waste	97,140.00	97,140.03	(0.03)	
642 Rolling Hills	4,488,015.00	4,262,516.78	225,498.22	Staff turnover
714 Info Systems	213,192.00	203,106.81	10,085.19	Staff started end January
732 Highway	2,029,309.00	1,992,638.26	36,670.74	Staff turnover
<b>Total Salary Expenses</b>	<b>17,294,944.00</b>	<b>16,614,210.92</b>	<b>680,733.08</b>	

**2014 FRINGE BENEFIT EXPENSE SAVINGS**

<b>FUND / DEPT</b>	<b>TOTAL ANNUAL 2014 BUDGET</b>	<b>Actual YTD 2014</b>	<b>Remaining Balance</b>	
1110 County Board	8,062.00	5,242.59	2,819.41	
1121 Circuit Court	71,043.12	71,043.12	-	
1122 Clerk of Court	110,146.00	109,536.12	609.88	
1127 Medical Examiner	11,608.00	11,167.47	440.53	
1131 District Attorney	93,326.40	83,538.72	9,787.68	Staff turnover
1131 Victim Witness	21,926.00	12,633.01	9,292.99	Staff turnover
1132 Corporate Counsel	30,013.00	29,930.09	82.91	
1141 Administrator	22,333.00	22,785.96	(452.96)	
1142 County Clerk	44,813.00	44,369.18	443.82	
1143 Personnel	29,590.00	27,434.91	2,155.09	
1151 Finance	221,571.00	219,800.06	1,770.94	
1152 Treasurer	56,875.00	51,955.41	4,919.59	
1160 Maintenance	89,891.00	88,552.67	1,338.33	
1170 Register of Deeds	41,404.00	42,002.12	(598.12)	
1210 Sheriff(Speed, Tribal, Click-it)	612,608.00	570,916.80	41,691.20	Staff turnover
1270 Jail	400,951.00	367,971.59	32,979.41	Staff turnover
1290 Emergency Management(SARA)	29,899.00	23,079.08	6,819.92	
1293 Dispatch	241,305.00	236,594.60	4,710.40	Staff turnover
1295 Justice	63,995.00	55,910.82	8,084.18	
1368 Sanitation	27,514.00	26,760.01	753.99	
1419 Dog Control	20,037.00	15,715.27	4,321.73	
1470 Veterans Services	17,563.00	15,967.45	1,595.55	
1512 Local History Room	22,486.00	22,292.31	193.69	
1520 Parks	16,826.00	14,035.70	2,790.30	
1560 Extension	58,655.00	40,408.04	18,246.96	Staff turnover
1691 Forestry	14,738.00	13,769.12	968.88	
1694 Land Conservation	55,590.00	45,500.49	10,089.51	Staff turnover
1698 Zoning	23,950.00	23,303.74	646.26	
<b>Total General Fund</b>	<b>2,458,718.52</b>	<b>2,292,216.45</b>	<b>166,502.07</b>	

	<b>TOTAL ANNUAL 2014 BUDGET</b>	<b>Actual YTD 2014</b>	<b>Remaining Balance</b>	
100 General Fund	2,458,718.52	2,292,216.45	166,502.07	
213 Child Support	110,823.00	93,193.04	17,629.96	Staff turnover
241 Health	204,382.00	185,034.77	19,347.23	Staff turnover
246 Senior Services	103,198.00	95,069.62	8,128.38	Staff turnover
249 Human Services	847,646.00	799,574.21	48,071.79	Staff turnover
633 Solid Waste	42,648.00	33,979.41	8,668.59	Staff turnover
642 Rolling Hills	1,628,962.00	1,482,881.91	146,080.09	Staff turnover
714 Info Systems	59,785.00	58,132.02	1,652.98	
732 Highway	968,715.00	935,253.93	33,461.07	Staff turnover
<b>Total Fringe Benefit Expenses</b>	<b>6,424,877.52</b>	<b>5,975,335.36</b>	<b>449,542.16</b>	
<b>Total Salary &amp; Fringe</b>	<b>23,719,821.52</b>	<b>22,589,546.28</b>	<b>1,130,275.24</b>	
Vacancy Control			(100,000.00)	
<b>Total Salary &amp; Fringe Savings Less Vacancy Control</b>			<b>1,030,275.24</b>	

## Year-end Savings

Department/Account	12/31/2014 Final Standing	Salary and Fringe Savings	Non-Salary Savings
Other Gen Including Taxes	\$ 96,391	\$ (100,000)	\$ 196,391
County Board	\$ 26,612	\$ 18,839	\$ 7,772
Circuit Court/Family Court	\$ 8,942	\$ 0	\$ 8,941
Clerk of Court	\$ 26,674	\$ 610	\$ 26,064
Medical Examiner	\$ 3,588	\$ 2,303	\$ 1,285
District Attorney	\$ 35,885	\$ 14,689	\$ 21,196
Victim Witness	\$ 9,171	\$ 17,009	\$ (7,837)
Corporate Counsel	\$ (3,373)	\$ 416	\$ (3,789)
Administrator	\$ 5,942	\$ 2,179	\$ 3,763
County Clerk/Elections	\$ 14,235	\$ 981	\$ 13,254
Personnel	\$ 4,192	\$ 2,168	\$ 2,024
Finance	\$ 4,502	\$ 2,285	\$ 2,217
Treasurer	\$ (179,041)	\$ 5,196	\$ (184,237)
Maintenance	\$ 3,673	\$ 1,068	\$ 2,605
Surveyor	\$ 3,111	\$ -	\$ 3,111
Register of Deeds	\$ (28,036)	\$ 1,571	\$ (29,607)
Land Records	\$ 36,327	\$ -	\$ 36,327
Sheriff (sheriff,drug,dare,narcot,trib,spe	\$ 171,313	\$ 135,046	\$ 36,267
Jail	\$ 407,133	\$ 115,003	\$ 292,130
Emergency Management	\$ 14,089	\$ 10,246	\$ 3,843
Dispatch	\$ 42,809	\$ 12,458	\$ 30,351
Justice	\$ 67,574	\$ 15,753	\$ 51,821
Sanitation	\$ (2,059)	\$ 2,144	\$ (4,204)
Dog Control	\$ 18,193	\$ 9,322	\$ 8,871
Veterans Services	\$ 10,149	\$ 7,451	\$ 2,697
Local History Room	\$ (37,079)	\$ 455	\$ (37,534)
Parks	\$ 34,965	\$ 11,377	\$ 23,588
Snowmobile Trails	\$ -	\$ -	\$ -
Extension	\$ 62,403	\$ 53,969	\$ 8,434
Econ Dev/Tourism/Hidden Valley	\$ 4,518	\$ -	\$ 4,518
Forestry	\$ 103,980	\$ 1,319	\$ 102,662
Land Conservation (env, wild, land)	\$ 36,282	\$ 16,518	\$ 19,764
Zoning	\$ 5,243	\$ 755	\$ 4,488
Capital Outlay	\$ 10,670	\$ -	\$ 10,670
<b>Total General Fund</b>	<b>\$ 1,018,976</b>	<b>\$ 361,131</b>	<b>\$ 657,845</b>

Department/Account	12/31/2014 Final Standing	Salary and Fringe Savings	Non-Salary Savings
General Fund	\$ 1,018,976	\$ 361,131	\$ 657,845
Child Support	\$ 52,791	\$ 40,472	\$ 12,319
Health	\$ 29,185	\$ 48,651	\$ (19,465)
Senior Services	\$ 15,064	\$ 35,744	\$ (20,680)
Human Services	\$ 332,458	\$ 82,161	\$ 250,297
Solid Waste	\$ (191,100)	\$ 8,669	\$ (199,768)
Rolling Hills	\$ 593,127	\$ 371,578	\$ 221,548
Info Systems	\$ 11,750	\$ 11,738	\$ 12
Highway	\$ (128,807)	\$ 70,132	\$ (198,939)
	<b>\$ 1,733,445</b>	<b>\$ 1,030,275</b>	<b>\$ 703,170</b>

# MONROE COUNTY

## Notice of Budgetary Adjustment

Unanticipated Revenue or Expense Increase or Decrease Not Budgeted

Date: June 16, 2015  
 Department: Senior Services  
 Amount: \$50.00  
 Budget Year Amended: 2015

Source of Increase / Decrease and affect on Program:

(If needed attached separate brief explanation.)

GWAAR increased and decreased funding for C1, C2, IIIB, and IIIE

**Revenue Budget Lines Amended:**

Account #	Account Name	Current Budget	Budget Adjustmen	Final Budget
24600001 435650	Title III C1	\$ 93,239.00	\$ (31.00)	\$ 93,208.00
24600050 435663	Title III C2	\$ 29,362.00	\$ 76.00	\$ 29,438.00
24630300 435650	Title III B	\$ 43,171.00	\$ 99.00	\$ 43,270.00
24650000 435677	Title III E	\$ 17,633.00	\$ (94.00)	\$ 17,539.00
				\$ -
				\$ -
Total Adjustment			\$ 50.00	

**Expenditure Budget Lines Amended:**

Account #	Account Name	Current Budget	Budget Adjustmen	Final Budget
24600001 534105	Cong Site Supplies	\$ 3,000.00	\$ (31.00)	\$ 2,969.00
24600050 534105	HD Site Supplies	\$ 6,700.00	\$ 76.00	\$ 6,776.00
24630370 527105	IIIB Other services for clients	\$ 6,727.00	\$ 99.00	\$ 6,826.00
24650000 539200	IIIE Other services for clients	\$ 8,576.00	\$ (94.00)	\$ 8,482.00
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
Total Adjustment			\$ 50.00	

Department Head Approval: \_\_\_\_\_  
 Date Approved by Committee of Jurisdiction: \_\_\_\_\_

*Following this approval please forward to the County Clerk's Office.*

Date Approved by Finance Committee: 07-15-2015 \*(Contingent upon Senior Services Approval)  
 Date Approved by County Board: \_\_\_\_\_

*Per WI Stats 65.90(5)(a) must be authorized by a vote of two-thirds of the entire membership of the governing body.*

Date of publication of Class 1 notice of budget amendment: \_\_\_\_\_



## **RESOLUTIONS AND ORDINANCES – July 22, 2015**

- 1. RESOLUTION AWARDING THE SALE OF \$10,000,000 GENERAL OBLIGATION CORPORATE PURPOSE BONDS**

Offered by the Finance Committee

- 2. RESOLUTION AUTHORIZING PAYMENT OF ARCHITECT DESIGN CHANGE FEES**

Forwarded by the Finance Committee without Recommendation

- 3. RESOLUTION AUTHORIZING ESTABLISHMENT OF SOCIAL WORKER I POSITION IN THE MONROE COUNTY HUMAN SERVICES DEPARTMENT**

Offered by the Personnel and Bargaining Committee

RESOLUTION NO. 07-15-01

RESOLUTION AWARDING THE SALE OF  
\$10,000,000 GENERAL OBLIGATION CORPORATE PURPOSE BONDS

WHEREAS, on November 28, 2012, the County Board of Supervisors of Monroe County, Wisconsin (the "County"), by a vote of at least three-fourths of the members-elect, adopted Resolution No. 11-12-08 (the "2012 Authorizing Resolution") authorizing the issuance and providing for the sale of general obligation bonds in an amount not to exceed \$20,000,000 for the public purpose of financing the acquisition of property for and the construction and equipping of a criminal justice center;

WHEREAS, the County has previously issued its \$10,000,000 General Obligation County Building Bonds, dated October 16, 2013, and its \$9,850,000 General Obligation County Building Bonds, dated October 15, 2014, pursuant to the 2012 Authorizing Resolution;

WHEREAS, the County Board of Supervisors has determined that it is now in the best interest of the County to issue the remaining \$150,000 in principal amount of the bonds authorized by the 2012 Authorizing Resolution;

WHEREAS, on January 28, 2015, the County Board of Supervisors, by a vote of at least three-fourths of the members-elect, adopted Resolution No. 01-15-02 authorizing the issuance of general obligation bonds or promissory notes in an amount not to exceed \$1,820,000 for the public purpose of financing a new radio system project;

WHEREAS, on April 22, 2015, the County Board of Supervisors, by a vote of at least three-fourths of the members-elect, adopted Resolution No. 03-15-09 authorizing the issuance of general obligation bonds in an amount not to exceed \$8,030,000 for the public purpose of paying additional costs of constructing and equipping the criminal justice center;

WHEREAS, the County Board of Supervisors of the County hereby finds and determines that the issues referred to above should be combined into one issue of general obligation corporate purpose bonds (the "Bonds") in the amount of \$10,000,000 for the purposes of financing the construction and equipping of a criminal justice center (\$8,180,000) and financing a new radio system project (\$1,820,000);

WHEREAS, the County has directed Robert W. Baird & Co. Incorporated ("Baird") to take the steps necessary to sell the Bonds;

WHEREAS, Baird, in consultation with the officials of the County, prepared an Official Notice of Sale (a copy of which is attached hereto as Exhibit A and incorporated herein by this reference) setting forth the details of and the bid requirements for the Bonds and indicating that the Bonds would be offered for public sale on July 22, 2015;

WHEREAS, the County Clerk (in consultation with Baird) caused notice of the sale of the Bonds to be published and/or announced and caused the Official Notice of Sale to be distributed to potential bidders offering the Bonds for public sale;

WHEREAS, the County has duly received bids for the Bonds as described on the Bid Tabulation attached hereto as Exhibit B and incorporated herein by this reference (the "Bid Tabulation"); and

WHEREAS, it has been determined that the bid proposal (the "Proposal") submitted by the financial institution listed first on the Bid Tabulation fully complies with the bid requirements set forth in the Official Notice of Sale and is deemed to be the most advantageous to the County. Baird has recommended that the County accept the Proposal. A copy of said Proposal submitted by such institution (the "Purchaser") is attached hereto as Exhibit C and incorporated herein by this reference.

NOW, THEREFORE, BE IT RESOLVED by the County Board of Supervisors of the County that:

Section 1A. Ratification of the Official Notice of Sale and Offering Materials. The County Board of Supervisors of the County hereby ratifies and approves the details of the Bonds set forth in Exhibit A attached hereto as and for the details of the Bonds. The Official Notice of Sale and any other offering materials prepared and circulated by Baird are hereby ratified and approved in all respects. All actions taken by officers of the County and Baird in connection with the preparation and distribution of the Official Notice of Sale and any other offering materials are hereby ratified and approved in all respects.

Section 1B. Award of the Bonds. The Proposal of the Purchaser offering to purchase the Bonds for the sum set forth on the Proposal (as modified on the Bid Tabulation and reflected in the Pricing Summary referenced below and incorporated herein), plus accrued interest to the date of delivery is hereby accepted. The Chairperson and County Clerk or other appropriate officers of the County are authorized and directed to execute an acceptance of the Proposal on behalf of the County. The good faith deposit of the Purchaser shall be retained by the County Treasurer until the closing of the bond issue, and any good faith deposits submitted by unsuccessful bidders shall be promptly returned. The Bonds shall bear interest at the rates set forth on the Proposal.

Section 2. Terms of the Bonds. The Bonds shall be designated "General Obligation Corporate Purpose Bonds"; shall be issued in the aggregate principal amount of \$10,000,000; shall be dated August 12, 2015; shall be in the denomination of \$5,000 or any integral multiple thereof; shall be numbered R-1 and upward; and shall bear interest at the rates per annum and mature on March 1 of each year, in the years and principal amounts as set forth on the Pricing Summary attached hereto as Exhibit D-1 and incorporated herein by this reference. Interest shall be payable semi-annually on March 1 and September 1 of each year commencing on March 1, 2016. Interest shall be computed upon the basis of a 360-day year of twelve 30-day months and will be rounded pursuant to the rules of the Municipal Securities Rulemaking Board. The schedule of principal and interest payments due on the Bonds is set forth on the Debt Service Schedule attached hereto as Exhibit D-2 and incorporated herein by this reference (the "Schedule").

Section 3. Redemption Provisions. The Bonds maturing on March 1, 2026 and thereafter shall be subject to redemption prior to maturity, at the option of the County, on March 1, 2025 or on any date thereafter. Said Bonds shall be redeemable as a whole or in part, and if in part, from

maturities selected by the County and within each maturity, by lot, at the principal amount thereof, plus accrued interest to the date of redemption. If the Proposal specifies that any of the Bonds are subject to mandatory redemption, the terms of such mandatory redemption are set forth on an attachment hereto as Exhibit MRP and incorporated herein by this reference. Upon the optional redemption of any of the Bonds subject to mandatory redemption, the principal amount of such Bonds so redeemed shall be credited against the mandatory redemption payments established in Exhibit MRP for such Bonds in such manner as the County shall direct.

Section 4. Form of the Bonds. The Bonds shall be issued in registered form and shall be executed and delivered in substantially the form attached hereto as Exhibit E and incorporated herein by this reference.

Section 5. Tax Provisions.

(A) Direct Annual Irrepealable Tax Levy. For the purpose of paying the principal of and interest on the Bonds as the same becomes due, the full faith, credit and resources of the County are hereby irrevocably pledged, and there is hereby levied upon all of the taxable property of the County a direct annual irrepealable tax in the years 2015 through 2027 for the payments due in the years 2016 through 2028 in the amounts set forth on the Schedule.

(B) Tax Collection. So long as any part of the principal of or interest on the Bonds remains unpaid, the County shall be and continue without power to repeal such levy or obstruct the collection of said tax until all such payments have been made or provided for. After the issuance of the Bonds, said tax shall be, from year to year, carried onto the tax roll of the County and collected in addition to all other taxes and in the same manner and at the same time as other taxes of the County for said years are collected, except that the amount of tax carried onto the tax roll may be reduced in any year by the amount of any surplus money in the Debt Service Fund Account created below.

(C) Additional Funds. If at any time there shall be on hand insufficient funds from the aforesaid tax levy to meet principal and/or interest payments on said Bonds when due, the requisite amounts shall be paid from other funds of the County then available, which sums shall be replaced upon the collection of the taxes herein levied.

Section 6. Segregated Debt Service Fund Account.

(A) Creation and Deposits. There be and there hereby is established in the treasury of the County, if one has not already been created, a debt service fund, separate and distinct from every other fund, which shall be maintained in accordance with generally accepted accounting principles. Debt service or sinking funds established for obligations previously issued by the County may be considered as separate and distinct accounts within the debt service fund.

Within the debt service fund, there hereby is established a separate and distinct account designated as the "Debt Service Fund Account for \$10,000,000 General Obligation Corporate Purpose Bonds, dated August 12, 2015" (the "Debt Service Fund Account") and such account shall be maintained until the indebtedness evidenced by the Bonds is fully paid or otherwise

extinguished. The County Treasurer shall deposit in the Debt Service Fund Account (i) all accrued interest received by the County at the time of delivery of and payment for the Bonds; (ii) any premium which may be received by the County above the par value of the Bonds and accrued interest thereon; (iii) all money raised by the taxes herein levied and any amounts appropriated for the specific purpose of meeting principal of and interest on the Bonds when due; (iv) such other sums as may be necessary at any time to pay principal of and interest on the Bonds when due; (v) surplus monies in the Borrowed Money Fund as specified below; and (vi) such further deposits as may be required by Section 67.11, Wisconsin Statutes.

(B) Use and Investment. No money shall be withdrawn from the Debt Service Fund Account and appropriated for any purpose other than the payment of principal of and interest on the Bonds until all such principal and interest has been paid in full and the Bonds canceled; provided (i) the funds to provide for each payment of principal of and interest on the Bonds prior to the scheduled receipt of taxes from the next succeeding tax collection may be invested in direct obligations of the United States of America maturing in time to make such payments when they are due or in other investments permitted by law; and (ii) any funds over and above the amount of such principal and interest payments on the Bonds may be used to reduce the next succeeding tax levy, or may, at the option of the County, be invested by purchasing the Bonds as permitted by and subject to Section 67.11(2)(a), Wisconsin Statutes, or in permitted municipal investments under the pertinent provisions of the Wisconsin Statutes ("Permitted Investments"), which investments shall continue to be a part of the Debt Service Fund Account. Any investment of the Debt Service Fund Account shall at all times conform with the provisions of the Internal Revenue Code of 1986, as amended (the "Code") and any applicable Treasury Regulations (the "Regulations").

(C) Remaining Monies. When all of the Bonds have been paid in full and canceled, and all Permitted Investments disposed of, any money remaining in the Debt Service Fund Account shall be transferred and deposited in the general fund of the County, unless the County Board of Supervisors directs otherwise.

Section 7. Proceeds of the Bonds; Segregated Borrowed Money Fund. The proceeds of the Bonds (the "Bond Proceeds") (other than any premium and accrued interest which must be paid at the time of the delivery of the Bonds into the Debt Service Fund Account created above) shall be deposited into a special fund separate and distinct from all other funds of the County and disbursed solely for the purposes for which borrowed or for the payment of the principal of and the interest on the Bonds. In no event shall monies in the Borrowed Money Fund be used to fund operating expenses of the general fund of the County or of any special revenue fund of the County that is supported by property taxes. Monies in the Borrowed Money Fund may be temporarily invested in Permitted Investments. Any monies, including any income from Permitted Investments, remaining in the Borrowed Money Fund after the purposes for which the Bonds have been issued have been accomplished, and, at any time, any monies as are not needed and which obviously thereafter cannot be needed for such purposes shall be deposited in the Debt Service Fund Account.

Section 8. No Arbitrage. All investments made pursuant to this Resolution shall be Permitted Investments, but no such investment shall be made in such a manner as would cause the Bonds to be "arbitrage bonds" within the meaning of Section 148 of the Code or the

Regulations and an officer of the County, charged with the responsibility for issuing the Bonds, shall certify as to facts, estimates, circumstances and reasonable expectations in existence on the date of delivery of the Bonds to the Purchaser which will permit the conclusion that the Bonds are not "arbitrage bonds," within the meaning of the Code or Regulations.

Section 9. Compliance with Federal Tax Laws. (a) The County represents and covenants that the projects financed by the Bonds and the ownership, management and use of the projects will not cause the Bonds to be "private activity bonds" within the meaning of Section 141 of the Code. The County further covenants that it shall comply with the provisions of the Code to the extent necessary to maintain the tax-exempt status of the interest on the Bonds including, if applicable, the rebate requirements of Section 148(f) of the Code. The County further covenants that it will not take any action, omit to take any action or permit the taking or omission of any action within its control (including, without limitation, making or permitting any use of the proceeds of the Bonds) if taking, permitting or omitting to take such action would cause any of the Bonds to be an arbitrage bond or a private activity bond within the meaning of the Code or would otherwise cause interest on the Bonds to be included in the gross income of the recipients thereof for federal income tax purposes. The County Clerk or other officer of the County charged with the responsibility of issuing the Bonds shall provide an appropriate certificate of the County certifying that the County can and covenanting that it will comply with the provisions of the Code and Regulations.

(b) The County also covenants to use its best efforts to meet the requirements and restrictions of any different or additional federal legislation which may be made applicable to the Bonds provided that in meeting such requirements the County will do so only to the extent consistent with the proceedings authorizing the Bonds and the laws of the State of Wisconsin and to the extent that there is a reasonable period of time in which to comply.

Section 10. Designation as Qualified Tax-Exempt Obligations. The Bonds are hereby designated as "qualified tax-exempt obligations" for purposes of Section 265 of the Code, relating to the ability of financial institutions to deduct from income for federal income tax purposes, interest expense that is allocable to carrying and acquiring tax-exempt obligations.

Section 11. Execution of the Bonds; Closing; Professional Services. The Bonds shall be issued in printed form, executed on behalf of the County by the manual or facsimile signatures of the Chairperson and County Clerk, authenticated, if required, by the Fiscal Agent (defined below), sealed with its official or corporate seal, if any, or a facsimile thereof, and delivered to the Purchaser upon payment to the County of the purchase price thereof, plus accrued interest to the date of delivery (the "Closing"). The facsimile signature of either of the officers executing the Bonds may be imprinted on the Bonds in lieu of the manual signature of the officer but, unless the County has contracted with a fiscal agent to authenticate the Bonds, at least one of the signatures appearing on each Bond shall be a manual signature. In the event that either of the officers whose signatures appear on the Bonds shall cease to be such officers before the Closing, such signatures shall, nevertheless, be valid and sufficient for all purposes to the same extent as if they had remained in office until the Closing. The aforesaid officers are hereby authorized and directed to do all acts and execute and deliver the Bonds and all such documents, certificates and acknowledgements as may be necessary and convenient to effectuate the Closing. The County hereby authorizes the officers and agents of the County to enter into, on its behalf, agreements

and contracts in conjunction with the Bonds, including but not limited to agreements and contracts for legal, trust, fiscal agency, disclosure and continuing disclosure, and rebate calculation services. Any such contract heretofore entered into in conjunction with the issuance of the Bonds is hereby ratified and approved in all respects.

Section 12. Payment of the Bonds; Fiscal Agent. The principal of and interest on the Bonds shall be paid by Associated Trust Company, National Association, Green Bay, Wisconsin, which is hereby appointed as the County's registrar and fiscal agent pursuant to the provisions of Section 67.10(2), Wisconsin Statutes (the "Fiscal Agent"). The Fiscal Agency Agreement between the County and the Fiscal Agent shall be substantially in the form attached hereto as Exhibit F and incorporated herein by this reference.

Section 13. Persons Treated as Owners; Transfer of Bonds. The County shall cause books for the registration and for the transfer of the Bonds to be kept by the Fiscal Agent. The person in whose name any Bond shall be registered shall be deemed and regarded as the absolute owner thereof for all purposes and payment of either principal or interest on any Bond shall be made only to the registered owner thereof. All such payments shall be valid and effectual to satisfy and discharge the liability upon such Bond to the extent of the sum or sums so paid.

Any Bond may be transferred by the registered owner thereof by surrender of the Bond at the office of the Fiscal Agent, duly endorsed for the transfer or accompanied by an assignment duly executed by the registered owner or his attorney duly authorized in writing. Upon such transfer, the Chairperson and County Clerk shall execute and deliver in the name of the transferee or transferees a new Bond or Bonds of a like aggregate principal amount, series and maturity and the Fiscal Agent shall record the name of each transferee in the registration book. No registration shall be made to bearer. The Fiscal Agent shall cancel any Bond surrendered for transfer.

The County shall cooperate in any such transfer, and the Chairperson and County Clerk are authorized to execute any new Bond or Bonds necessary to effect any such transfer.

Section 14. Record Date. The fifteenth day of each calendar month next preceding each interest payment date shall be the record date for the Bonds (the "Record Date"). Payment of interest on the Bonds on any interest payment date shall be made to the registered owners of the Bonds as they appear on the registration book of the County at the close of business on the Record Date.

Section 15. Utilization of The Depository Trust Company Book-Entry-Only System. In order to make the Bonds eligible for the services provided by The Depository Trust Company, New York, New York ("DTC"), the County agrees to the applicable provisions set forth in the Blanket Issuer Letter of Representations previously executed on behalf of the County and on file in the County Clerk's office.

Section 16. Official Statement. The County Board of Supervisors hereby approves the Preliminary Official Statement with respect to the Bonds and deems the Preliminary Official Statement as "final" as of its date for purposes of SEC Rule 15c2-12 promulgated by the Securities and Exchange Commission pursuant to the Securities and Exchange Act of 1934 (the

"Rule"). All actions taken by officers of the County in connection with the preparation of such Preliminary Official Statement and any addenda to it or Final Official Statement are hereby ratified and approved. In connection with the Closing, the appropriate County official shall certify the Preliminary Official Statement and any addenda or Final Official Statement. The County Clerk shall cause copies of the Preliminary Official Statement and any addenda or Final Official Statement to be distributed to the Purchaser.

Section 17. Undertaking to Provide Continuing Disclosure. The County hereby covenants and agrees, for the benefit of the owners of the Bonds, to enter into a written undertaking (the "Undertaking") if required by the Rule to provide continuing disclosure of certain financial information and operating data and timely notices of the occurrence of certain events in accordance with the Rule. The Undertaking shall be enforceable by the owners of the Bonds or by the Purchaser on behalf of such owners (provided that the rights of the owners and the Purchaser to enforce the Undertaking shall be limited to a right to obtain specific performance of the obligations thereunder and any failure by the County to comply with the provisions of the Undertaking shall not be an event of default with respect to the Bonds).

To the extent required under the Rule, the Chairperson and County Clerk, or other officer of the County charged with the responsibility for issuing the Bonds, shall provide a Continuing Disclosure Certificate for inclusion in the transcript of proceedings, setting forth the details and terms of the County's Undertaking.

Section 18. Record Book. The County Clerk shall provide and keep the transcript of proceedings as a separate record book (the "Record Book") and shall record a full and correct statement of every step or proceeding had or taken in the course of authorizing and issuing the Bonds in the Record Book.

Section 19. Bond Insurance. If the Purchaser determines to obtain municipal bond insurance with respect to the Bonds, the officers of the County are authorized to take all actions necessary to obtain such municipal bond insurance. The Chairperson and County Clerk are authorized to agree to such additional provisions as the bond insurer may reasonably request and which are acceptable to the Chairperson and County Clerk including provisions regarding restrictions on investment of Bond proceeds, the payment procedure under the municipal bond insurance policy, the rights of the bond insurer in the event of default and payment of the Bonds by the bond insurer and notices to be given to the bond insurer. In addition, any reference required by the bond insurer to the municipal bond insurance policy shall be made in the form of Bond provided herein.

Section 20. Conflicting Resolutions; Severability; Effective Date. All prior resolutions, rules or other actions of the County Board of Supervisors or any parts thereof in conflict with the provisions hereof shall be, and the same are, hereby rescinded insofar as the same may so conflict. In the event that any one or more provisions hereof shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other provisions hereof. The foregoing shall take effect immediately upon adoption and approval in the manner provided by law.

Adopted, approved and recorded July 22, 2015.

\_\_\_\_\_  
James B. Kuhn  
Chairperson

ATTEST:

\_\_\_\_\_  
Shelley Bohl  
County Clerk

(SEAL)

DRAFT

EXHIBIT A

Official Notice of Sale

To be provided by Robert W. Baird & Co. Incorporated and incorporated into the Resolution.

(See Attached)

DRAFT

EXHIBIT B

Bid Tabulation

To be provided by Robert W. Baird & Co. Incorporated and incorporated into the Resolution.

(See Attached)

DRAFT

EXHIBIT C

Winning Bid

To be provided by Robert W. Baird & Co. Incorporated and incorporated into the Resolution.

(See Attached)

DRAFT

EXHIBIT D-1

Pricing Summary

To be provided by Robert W. Baird & Co. Incorporated and incorporated into the Resolution.

(See Attached)

DRAFT

EXHIBIT D-2

Debt Service Schedule and Irrepealable Tax Levies

To be provided by Robert W. Baird & Co. Incorporated and incorporated into the Resolution.

(See Attached)

DRAFT

[EXHIBIT MRP

Mandatory Redemption Provision

The Bonds due on March 1, \_\_\_\_, \_\_\_\_, \_\_\_\_ and \_\_\_\_ (the "Term Bonds") are subject to mandatory redemption prior to maturity by lot (as selected by the Depository) at a redemption price equal to One Hundred Percent (100%) of the principal amount to be redeemed plus accrued interest to the date of redemption, from debt service fund deposits which are required to be made in amounts sufficient to redeem on March 1 of each year the respective amount of Term Bonds specified below:

For the Term Bonds Maturing on March 1, \_\_\_\_\_

<u>Redemption Date</u>	<u>Amount</u>
_____	\$ _____
_____	_____
_____	_____ (maturity)

For the Term Bonds Maturing on March 1, \_\_\_\_\_

<u>Redemption Date</u>	<u>Amount</u>
_____	\$ _____
_____	_____
_____	_____ (maturity)

For the Term Bonds Maturing on March 1, \_\_\_\_\_

<u>Redemption Date</u>	<u>Amount</u>
_____	\$ _____
_____	_____
_____	_____ (maturity)

For the Term Bonds Maturing on March 1, \_\_\_\_\_

<u>Redemption Date</u>	<u>Amount</u>
_____	\$ _____
_____	_____
_____	_____ (maturity)]

EXHIBIT E

(Form of Bond)

REGISTERED UNITED STATES OF AMERICA DOLLARS  
STATE OF WISCONSIN  
MONROE COUNTY  
NO. R-\_\_\_ GENERAL OBLIGATION CORPORATE PURPOSE BOND \$\_\_\_

MATURITY DATE: ORIGINAL DATE OF ISSUE: INTEREST RATE: CUSIP:  
March 1, \_\_\_ August 12, 2015 \_\_\_% \_\_\_

DEPOSITORY OR ITS NOMINEE NAME: CEDE & CO.

PRINCIPAL AMOUNT: \_\_\_\_\_ THOUSAND DOLLARS  
(\$ \_\_\_\_\_)

FOR VALUE RECEIVED, Monroe County, Wisconsin (the "County"), hereby acknowledges itself to owe and promises to pay to the Depository or its Nominee Name (the "Depository") identified above (or to registered assigns), on the maturity date identified above, the principal amount identified above, and to pay interest thereon at the rate of interest per annum identified above, all subject to the provisions set forth herein regarding redemption prior to maturity. Interest shall be payable semi-annually on March 1 and September 1 of each year commencing on March 1, 2016 until the aforesaid principal amount is paid in full. Both the principal of and interest on this Bond are payable to the registered owner in lawful money of the United States. Interest payable on any interest payment date shall be paid by wire transfer to the Depository in whose name this Bond is registered on the Bond Register maintained by Associated Trust Company, National Association, Green Bay, Wisconsin (the "Fiscal Agent") or any successor thereto at the close of business on the 15th day of the calendar month next preceding the semi-annual interest payment date (the "Record Date"). This Bond is payable as to principal upon presentation and surrender hereof at the office of the Fiscal Agent.

For the prompt payment of this Bond together with interest hereon as aforesaid and for the levy of taxes sufficient for that purpose, the full faith, credit and resources of the County are hereby irrevocably pledged.

This Bond is one of an issue of Bonds aggregating the principal amount of \$10,000,000, all of which are of like tenor, except as to denomination, interest rate, maturity date and redemption provision, issued by the County pursuant to the provisions of Section 67.04, Wisconsin Statutes, for the following public purposes: financing the construction and equipping of a criminal justice center (\$8,180,000) and financing a new radio system project (\$1,820,000),

all as authorized by resolutions of the County Board of Supervisors duly adopted by said governing body at meetings held on November 28, 2012, January 28, 2015, April 22, 2015 and July 22, 2015. Said resolutions are recorded in the official minutes of the County Board of Supervisors for said dates.

The Bonds maturing on March 1, 2026 and thereafter are subject to redemption prior to maturity, at the option of the County, on March 1, 2025 or on any date thereafter. Said Bonds are redeemable as a whole or in part, and if in part, from maturities selected by the County and within each maturity, by lot (as selected by the Depository), at the principal amount thereof, plus accrued interest to the date of redemption.

[The Bonds maturing in the years \_\_\_\_\_, \_\_\_\_\_ and \_\_\_\_\_ are subject to mandatory redemption by lot as provided in the resolution awarding the sale of the Bonds at the redemption price of par plus accrued interest to the date of redemption and without premium.]

In the event the Bonds are redeemed prior to maturity, as long as the Bonds are in book-entry-only form, official notice of the redemption will be given by mailing a notice by registered or certified mail, overnight express delivery, facsimile transmission, electronic transmission or in any other manner required by the Depository, to the Depository not less than thirty (30) days nor more than sixty (60) days prior to the redemption date. If less than all of the Bonds of a maturity are to be called for redemption, the Bonds of such maturity to be redeemed will be selected by lot. Such notice will include but not be limited to the following: the designation, date and maturities of the Bonds called for redemption, CUSIP numbers, and the date of redemption. Any notice provided as described herein shall be conclusively presumed to have been duly given, whether or not the registered owner receives the notice. The Bonds shall cease to bear interest on the specified redemption date provided that federal or other immediately available funds sufficient for such redemption are on deposit at the office of the Depository at that time. Upon such deposit of funds for redemption the Bonds shall no longer be deemed to be outstanding.

It is hereby certified and recited that all conditions, things and acts required by law to exist or to be done prior to and in connection with the issuance of this Bond have been done, have existed and have been performed in due form and time; that the aggregate indebtedness of the County, including this Bond and others issued simultaneously herewith, does not exceed any limitation imposed by law or the Constitution of the State of Wisconsin; and that a direct annual irrepealable tax has been levied sufficient to pay this Bond, together with the interest thereon, when and as payable.

This Bond has been designated by the County Board of Supervisors as a "qualified tax-exempt obligation" pursuant to the provisions of Section 265(b)(3) of the Internal Revenue Code of 1986, as amended.

This Bond is transferable only upon the books of the County kept for that purpose at the office of the Fiscal Agent, only in the event that the Depository does not continue to act as depository for the Bonds, and the County appoints another depository, upon surrender of the Bond to the Fiscal Agent, by the registered owner in person or his duly authorized attorney, together with a written instrument of transfer (which may be endorsed hereon) satisfactory to the Fiscal Agent duly executed by the registered owner or his duly authorized attorney. Thereupon a new fully registered Bond in the same aggregate principal amount shall be issued to the new depository in exchange therefor and upon the payment of a charge sufficient to reimburse the County for any tax, fee or other governmental charge required to be paid with respect to such registration. The Fiscal Agent shall not be obliged to make any transfer of the Bonds (i) after the Record Date, (ii) during the fifteen (15) calendar days preceding the date of any publication of notice of any proposed redemption of the Bonds, or (iii) with respect to any particular Bond, after such Bond has been called for redemption. The Fiscal Agent and County may treat and consider the Depository in whose name this Bond is registered as the absolute owner hereof for the purpose of receiving payment of, or on account of, the principal or redemption price hereof and interest due hereon and for all other purposes whatsoever. The Bonds are issuable solely as negotiable, fully-registered Bonds without coupons in the denomination of \$5,000 or any integral multiple thereof.

This Bond shall not be valid or obligatory for any purpose until the Certificate of Authentication hereon shall have been signed by the Fiscal Agent.

No delay or omission on the part of the owner hereof to exercise any right hereunder shall impair such right or be considered as a waiver thereof or as a waiver of or acquiescence in any default hereunder.

IN WITNESS WHEREOF, Monroe County, Wisconsin, by its governing body, has caused this Bond to be executed for it and in its name by the manual or facsimile signatures of its duly qualified Chairperson and County Clerk; and to be sealed with its official or corporate seal, if any, all as of the original date of issue specified above.

MONROE COUNTY, WISCONSIN

By: \_\_\_\_\_  
James B. Kuhn  
Chairperson

(SEAL)

By: \_\_\_\_\_  
Shelley Bohl  
County Clerk

Date of Authentication: \_\_\_\_\_, \_\_\_\_\_

CERTIFICATE OF AUTHENTICATION

This Bond is one of the Bonds of the issue authorized by the within-mentioned resolutions of Monroe County, Wisconsin.

ASSOCIATED TRUST COMPANY,  
NATIONAL ASSOCIATION,  
GREEN BAY, WISCONSIN

By \_\_\_\_\_  
Authorized Signatory

DRAFT

ASSIGNMENT

FOR VALUE RECEIVED, the undersigned sells, assigns and transfers unto

\_\_\_\_\_  
(Name and Address of Assignee)

\_\_\_\_\_  
(Social Security or other Identifying Number of Assignee)

the within Bond and all rights thereunder and hereby irrevocably constitutes and appoints \_\_\_\_\_, Legal Representative, to transfer said Bond on the books kept for registration thereof, with full power of substitution in the premises.

Dated: \_\_\_\_\_

Signature Guaranteed:

\_\_\_\_\_  
(e.g. Bank, Trust Company  
or Securities Firm)

\_\_\_\_\_  
(Depository or Nominee Name)

NOTICE: This signature must correspond with the name of the Depository or Nominee Name as it appears upon the face of the within Bond in every particular, without alteration or enlargement or any change whatever.

\_\_\_\_\_  
(Authorized Officer)

EXHIBIT F

Fiscal Agency Agreement

(See Attached)

DRAFT

## FISCAL AGENCY AGREEMENT

THIS AGREEMENT, made as of the 12th day of August, 2015 between Monroe County, Wisconsin (the "Municipality"), and Associated Trust Company, National Association, Green Bay, Wisconsin (the "Fiscal Agent").

WITNESSETH:

WHEREAS, the Municipality has duly authorized the issuance of its \$10,000,000 General Obligation Corporate Purpose Bonds, dated August 12, 2015 (the "Obligations") pursuant to the applicable provisions of the Wisconsin Statutes and the resolutions adopted by the Municipality on November 28, 2012, January 28, 2015, April 22, 2015 and July 22, 2015 (collectively, the "Resolution"); and

WHEREAS, the Municipality is issuing the Obligations in registered form pursuant to Section 149 of the Internal Revenue Code of 1986, as amended (the "Code"), and applicable Treasury Regulations promulgated thereunder; and

WHEREAS, pursuant to the Resolution and Section 67.10(2), Wisconsin Statutes the Municipality has authorized the appointment of the Fiscal Agent as agent for the Municipality for any or all of the following responsibilities: payment of principal and interest on, registering, transferring and authenticating the Obligations as well as other applicable responsibilities permitted by Section 67.10(2), Wisconsin Statutes.

NOW, THEREFORE, the Municipality and the Fiscal Agent hereby agree as follows:

### I. APPOINTMENT

The Fiscal Agent is hereby appointed agent for the Municipality with respect to the Obligations for the purpose of performing such of the responsibilities stated in Section 67.10(2), Wisconsin Statutes, as are delegated herein or as may be otherwise specifically delegated in writing to the Fiscal Agent by the Municipality.

### II. INVESTMENT RESPONSIBILITY

The Fiscal Agent shall not be under any obligation to invest funds held for the payment of interest or principal on the Obligations.

### III. PAYMENTS

At least one business day before each interest payment date (commencing with the interest payment date of March 1, 2016 and continuing thereafter until the principal of and interest on the Obligations should have been fully paid or prepaid in accordance with their terms) the Municipality shall pay to the Fiscal Agent, in good funds immediately available to the Fiscal Agent on the interest payment date, a sum equal to the amount payable as principal of, premium, if any, and interest on the Obligations on such interest payment date. Said interest and/or principal payment dates and amounts are outlined on Schedule A which is attached hereto and incorporated herein by this reference.

#### IV. CANCELLATION

In every case of the surrender of any Obligation for the purpose of payment, the Fiscal Agent shall cancel and destroy the same and deliver to the Municipality a certificate regarding such cancellation. The Fiscal Agent shall be permitted to microfilm or otherwise photocopy and record said Obligations.

#### V. REGISTRATION BOOK

The Fiscal Agent shall maintain in the name of the Municipality a Registration Book containing the names and addresses of all owners of the Obligations and the following information as to each Obligation: its number, date, purpose, amount, rate of interest and when payable. The Fiscal Agent shall keep confidential said information in accordance with applicable banking and governmental regulations.

#### VI. INTEREST PAYMENT

Payment of each installment of interest on each Obligation shall be made to the registered owner of such Obligation whose name shall appear on the Registration Book at the close of business on the 15<sup>th</sup> day of the calendar month next preceding the interest payment date and shall be paid by check or draft of the Fiscal Agent mailed to such registered owner at his address as it appears in such Registration Book or at such other address as may be furnished in writing by such registered owner to the Fiscal Agent.

#### VII. PAYMENT OF PRINCIPAL AND NOTICE OF REDEMPTION

(a) Principal Payments. Principal shall be paid to the registered owner of an Obligation upon surrender of the Obligation on or after its maturity or redemption date.

**Term Bonds** [The Obligations due on March 1, 20\_\_ and March 1, 20\_\_ (the "Term Bonds") are subject to mandatory redemption prior to maturity by lot at a redemption price equal to One Hundred Percent (100%) of the principal amount to be redeemed plus accrued interest to the date of redemption, from deposits which are required to be made in amounts sufficient to redeem on March 1 of each year the respective amount of Term Bonds specified on the attached Schedule MRP.

The Municipality hereby directs and the Fiscal Agent hereby agrees to select the Term Bonds to be redeemed on the dates set forth above and to give notice of such redemption as set forth in substantially the form attached hereto as Schedule B by registered or certified mail, facsimile transmission, overnight express delivery, electronic transmission or in any other manner required by The Depository Trust Company at least thirty (30) days but not more than sixty (60) days prior to the date fixed for redemption to the registered owner of each Obligation selected to be redeemed, in whole or in part, at the address shown on the registration books as of the Record Date.

The Municipality, in accordance with Section III hereof, shall make payments sufficient for the Fiscal Agent to pay the amounts due on the Term Bonds subject to mandatory redemption.]

(b) Official Notice of Redemption. In the event the Municipality exercises its option to redeem any of the Obligations, the Municipality shall, at least 35 days prior to the redemption date, direct the Fiscal Agent to give official notice of such redemption by sending an official notice thereof by registered or certified mail, facsimile transmission, overnight express delivery, electronic transmission or in any other manner required by The Depository Trust Company at least 30 days but not more than 60 days prior to the date fixed for redemption to the registered owner of each Obligation to be redeemed in whole or in part at the address shown in the Registration Book. Such official notice of redemption shall be dated and shall state (i) the redemption date and price; (ii) an identification of the Obligations to be redeemed, including the date of original issue of the Obligations; (iii) that on the redemption date the redemption price will become due and payable upon each such Obligation or portion thereof called for redemption, and that interest thereon shall cease to accrue from and after said date; and (iv) the place where such Obligations are to be surrendered for payment of the redemption price, which place of payment shall be the principal office of the Fiscal Agent. **Term Bonds** [Official notice of the redemption of Obligations subject to mandatory redemption shall be given in the same manner.]

(c) Additional Notice of Redemption. In addition to the official notice of redemption provided in (b) above, further notice of any redemption shall be given by the Fiscal Agent on behalf of the Municipality to the Municipal Securities Rulemaking Board and The Depository Trust Company of New York, New York but neither a defect in this additional notice nor any failure to give all or any portion of such additional notice shall in any manner defeat the effectiveness of a call for redemption.

Each further notice of redemption given hereunder shall be sent at least 30 days before the redemption date by registered or certified mail, overnight delivery service, facsimile transmission or email transmission and shall contain the information required above for an official notice of redemption.

(d) Redemption of Obligations. The Obligations to be redeemed at the option of the Municipality shall be selected by the Municipality and, within any maturity, shall be selected by lot by the Depository described in Section VIII hereof. **Term Bonds** [Obligations subject to mandatory redemption shall be selected as described in (a) above.] The Obligations or portions of Obligations to be redeemed shall, on the redemption dates, become due and payable at the redemption price therein specified, and from and after such date such Obligations or portions of Obligations shall cease to bear interest. Upon surrender of such Obligations for redemption in accordance with the official notice of redemption, such Obligations shall be paid by the Fiscal Agent at the redemption price. Installments of interest due on or prior to the redemption date shall be payable as herein provided for payment of interest. Upon surrender for any partial redemption of any Obligation, there shall be prepared for the registered owner a new Obligation or Obligations of the same maturity in the amount of the unpaid principal. Each check or other transfer of funds issued in payment of the redemption price of Obligations being redeemed shall bear the CUSIP number identifying, by issue and maturity, the Obligations being redeemed with the proceeds of such check or other transfer.

## VIII. UTILIZATION OF THE DEPOSITORY TRUST COMPANY

The Depository Trust Company's Book-Entry-Only System is to be utilized for the Obligations. The Fiscal Agent, as agent for the Municipality, agrees to comply with the provisions of The Depository Trust Company's Operational Arrangements, as they may be amended from time to time referenced in the Blanket Issuer Letter of Representations executed by the Municipality. The provisions of the Operational Arrangements and this Section VIII supersede and control any and all representations in this Agreement.

## IX. OBLIGATION TRANSFER AND EXCHANGE

The Fiscal Agent shall transfer Obligations upon presentation of a written assignment duly executed by the registered owner or by such owner's duly authorized representative. Upon such a transfer, new registered Obligation(s) of the same maturity, in authorized denomination or denominations in the same aggregate principal amount for each maturity shall be issued to the transferee in exchange therefor, and the name of such transferee shall be entered as the new registered owner in the Registration Book. No Obligation may be registered to bearer. The Fiscal Agent may exchange Obligations of the issue for a like aggregate principal amount of Obligations of the same maturity in authorized whole multiples of \$5,000.

The Obligations shall be numbered R-1 and upward. Upon any transfer or exchange, the Obligation or Obligations issued shall bear the next highest consecutive unused number or numbers.

The Municipality shall cooperate in any such transfer, and the appropriate officers of the Municipality are authorized to execute any new Obligation or Obligations necessary to effect any such transfer.

## X. AUTHENTICATION, IF REQUIRED

The Fiscal Agent shall sign and date the Certificate of Authentication, if any, on each Obligation on the date of delivery, transfer or exchange of such Obligation. The Fiscal Agent shall distribute and/or retain for safekeeping the Obligations in accordance with the direction of the registered owners thereof.

## XI. STATEMENTS

The Fiscal Agent shall furnish the Municipality with an accounting of interest and funds upon reasonable request.

## XII. FEES

The Municipality agrees to pay the Fiscal Agent fees for its services hereunder in the amounts set forth on Schedule [B/C] hereto.

### XIII. MISCELLANEOUS

(a) Nonpresentment of Checks. In the event the check or draft mailed by the Fiscal Agent to the registered owner is not presented for payment within five years of its date, then the monies representing such nonpayment shall be returned to the Municipality or to such board, officer or body as may then be entitled by law to receive the same together with the name of the registered owner of the Obligation and the last mailing address of record and the Fiscal Agent shall no longer be responsible for the same.

(b) Resignation and Removal; Successor Fiscal Agent. (i) Fiscal Agent may at any time resign by giving not less than 60 days written notice to Municipality. Upon receiving such notice of resignation, Municipality shall promptly appoint a successor fiscal agent by an instrument in writing executed by order of its governing body. If no successor fiscal agent shall have been so appointed and have accepted appointment within 60 days after such notice of resignation, the resigning fiscal agent may petition any court of competent jurisdiction for the appointment of a successor fiscal agent. Such court may thereupon, after such notice, if any, as it may deem proper and prescribes, appoint a successor fiscal agent. The resignation of the fiscal agent shall take effect only upon appointment of a successor fiscal agent and such successor fiscal agent's acceptance of such appointment.

(ii) The Fiscal Agent may also be removed by the Municipality at any time upon not less than 60 days' written notice. Such removal shall take effect upon the appointment of a successor fiscal agent and such successor fiscal agent's acceptance of such appointment.

(iii) Any successor fiscal agent shall execute, acknowledge and deliver to Municipality and to its predecessor fiscal agent an instrument accepting such appointment hereunder, and thereupon the resignation or removal of the predecessor fiscal agent shall become effective and such successor fiscal agent, without any further act, deed or conveyance, shall become vested with all the rights, powers, trusts, duties and obligations of its predecessor, with like effect as if originally named as fiscal agent herein; but nevertheless, on written request of Municipality, or on the request of the successor, the fiscal agent ceasing to act shall execute and deliver an instrument transferring to such successor fiscal agent, all the rights, powers, and trusts of the fiscal agent so ceasing to act. Upon the request of any such successor fiscal agent, Municipality shall execute any and all instruments in writing for more fully and certainly vesting in and confirming to such successor fiscal agent all such rights, powers and duties. Any predecessor fiscal agent shall pay over to its successor fiscal agent any funds of the Municipality.

(iv) Any corporation, association or agency into which the Fiscal Agent may be converted or merged, or with which it may be consolidated, or to which it may sell or transfer its corporate trust business and assets as a whole or substantially as a whole, or any corporation or association resulting from any such conversion, sale, merger, consolidation or transfer to which it is a party, ipso facto, shall be and become successor fiscal agent under this Agreement and vested with all the trusts, powers, discretions, immunities and privileges and all other matters as was its predecessor, without the execution or filing of any instrument or any further act, deed or conveyance on the part of any of the parties hereto, anything herein to the contrary notwithstanding.

(v) Any successor fiscal agent shall be qualified pursuant to Sec. 67.10(2), Wisconsin Statutes, as amended.

(c) Termination. This Agreement shall terminate on the earlier of (i) the payment in full of all of the principal and interest on the Obligations to the registered owners of the Obligations or (ii) five years after (aa) the last principal payment on the Obligations is due (whether by maturity or earlier redemption) or (bb) the Municipality's responsibilities for payment of the Obligations are fully discharged, whichever is later. The parties realize that any funds hereunder as shall remain upon termination shall, except as may otherwise by law, be turned over to the Municipality after deduction of any unpaid fees and disbursements of Fiscal Agent or, if required by law, to such officer, board or body as may then be entitled by law to receive the same. Termination of this Agreement shall not, of itself, have any effect on Municipality's obligation to pay the outstanding Obligations in full in accordance with the terms thereof.

(d) Execution in Counterparts. This Agreement may be simultaneously executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

IN WITNESS WHEREOF, the parties have executed this Agreement, being duly authorized so to do, each in the manner most appropriate to it, on the date first above written.

MONROE COUNTY, WISCONSIN

By \_\_\_\_\_  
James B. Kuhn  
Chairperson

\_\_\_\_\_  
Shelley Bohl  
County Clerk

ASSOCIATED TRUST COMPANY,  
NATIONAL ASSOCIATION,  
GREEN BAY, WISCONSIN  
Fiscal Agent

By \_\_\_\_\_  
Title \_\_\_\_\_

Attest \_\_\_\_\_  
Title \_\_\_\_\_

(SEAL)

(SEAL)

SCHEDULE A

Debt Service Schedule  
\$10,000,000 General Obligation Corporate Purpose Bonds  
of Monroe County, Wisconsin  
dated August 12, 2015

(SEE ATTACHED)

DRAFT

[SCHEDULE MRP

Mandatory Redemption Provision

The Obligations due on March 1, \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_ and \_\_\_\_\_ (the "Term Bonds") are subject to mandatory redemption prior to maturity by lot (as selected by the Depository) at a redemption price equal to One Hundred Percent (100%) of the principal amount to be redeemed plus accrued interest to the date of redemption, from debt service fund deposits which are required to be made in amounts sufficient to redeem on March 1 of each year the respective amount of Term Bonds specified below:

For the Term Bonds Maturing on March 1,

<u>Redemption Date</u>	<u>Amount</u>
_____	\$ _____
_____	_____
_____	_____ (maturity)

For the Term Bonds Maturing on March 1,

<u>Redemption Date</u>	<u>Amount</u>
_____	\$ _____
_____	_____
_____	_____ (maturity)

For the Term Bonds Maturing on March 1,

<u>Redemption Date</u>	<u>Amount</u>
_____	\$ _____
_____	_____
_____	_____ (maturity)

For the Term Bonds Maturing on March 1,

<u>Redemption Date</u>	<u>Amount</u>
_____	\$ _____
_____	_____
_____	_____ (maturity)]

[SCHEDULE B

NOTICE OF MANDATORY SINKING FUND REDEMPTION\*

Monroe County, Wisconsin  
General Obligation Corporate Purpose Bonds  
Dated August 12, 2015

NOTICE IS HEREBY GIVEN that a portion of the Bonds of the above-referenced issue which mature on March 1, 20\_\_ shall be subject to mandatory sinking fund redemption on March 1 of the year set forth below, in the amount set forth below, at a redemption price equal to One Hundred Percent (100%) of the principal amount redeemed plus accrued interest to the date of redemption.

<u>Redemption Date</u>	<u>Principal Amount</u>	<u>CUSIP Number</u>
March 1, ____	\$ _____	_____

Such portion of the Bonds will cease to bear interest on the redemption date set forth above.

BY THE ORDER OF THE  
COUNTY BOARD OF SUPERVISORS  
MONROE COUNTY, WISCONSIN

Dated: \_\_\_\_\_

\* To be provided by registered or certified mail, facsimile transmission, overnight express delivery, electronic transmission or in any other manner required by The Depository Trust Company, to The Depository Trust Company, Attn: Supervisor, Call Notification Department, 570 Washington Blvd., Jersey City, NJ 07310, not less than thirty (30) days nor more than sixty (60) days prior to the call date. At least thirty (30) days prior to the call date notice shall also be filed electronically with the Municipal Securities Rulemaking Board through the Electronic Municipal Market Access (EMMA) System website at [www.emma.msrb.org](http://www.emma.msrb.org). ]

SCHEDULE [B/C]

(SEE ATTACHED)

DRAFT

RESOLUTION NO. 07-15-02

AUTHORIZING PAYMENT OF ARCHITECT DESIGN CHANGE FEES

WHEREAS, Article 6 and 11 of the Owner/Architect Agreement date January 29, 2013 between Monroe County and The Louis Berger Groups, Inc (Louis Berger) contain provisions for additional compensation to be paid to the architect for design changes and increase in construction budget when directed to be made by Monroe County; and

WHEREAS, Louis Berger submitted a request for additional compensation of \$160,039.00 on November 13, 2014 which was left unaddressed due to concerns with other work needing to be completed by Louis Berger; and

WHEREAS, Monroe County has sought advice from outside counsel versed in construction law in Wisconsin and that counsel advises that the design change compensation is an issue which is legally distinct from errors and omissions issues that Monroe County is raising and therefore an offset is not the appropriate position to take; and

WHEREAS, the Finance Committee decided to pass the request onto the Board without recommendation; and

WHEREAS, the Project Manager has reviewed the Louis Berger request and confirms that the design changes were requested by Monroe County.

THEREFORE, BE IT RESOLVED that the Monroe County Board of Supervisors agrees that Monroe County requested the design changes as set out in the November 13, 2014 Louis Berger request.

FURTHER BE IT RESOLVED that the amount of \$160,039.00 is authorized to be paid from the Monroe County Justice Center construction funds under Design Expenses.

Dated this 22<sup>nd</sup> day of July, 2015.

Offered by the Finance Committee:

Vote: \_\_\_\_ Yes; \_\_\_\_ No.

_____	_____
_____	_____
_____	_____

Purpose & Fiscal Note: Approves payment of \$160,039.00 to the Architects for design changes requested by the county.

Drafted and approved by Corporation Counsel.

RESOLUTION NO. 07-15-03

RESOLUTION AUTHORIZING ESTABLISHMENT OF A SOCIAL WORKER I  
POSITION IN THE MONROE COUNTY HUMAN SERVICES DEPARTMENT

WHEREAS, the Monroe County Human Services Board and Personnel & Bargaining Committee request the establishment of an additional Social Worker I position in the Human Services Department; and

WHEREAS, the Children's Long Term Support Services (CLTS) has a current waiting list of 50 children, and this position will allow for 20-25 of the most vulnerable children to begin receiving services in 2016. Beginning in January 2016, the CLTS program will become a part of the Western Region Integrated Care Consortium.

NOW, THEREFORE, BE IT RESOLVED by the Monroe County Board of Supervisors that they do hereby authorize the establishment of a Social Worker I position in the Human Services Department effective January 1, 2016. If State funding ceases, the position will be reviewed.

Dated this 22nd day of July 2015.

OFFERED BY THE PERSONNEL & BARGAINING COMMITTEE:

Pete Peterson

Carmel Adams

Steve Humphrey

Human Services Board review: June 18, 2015 Vote: 5 yes 0 no 4 absent  
Personnel & Bargaining Committee action: July 8, 2015 Vote 4 yes 0 no  
Finance Committee review: July 15, 2015 Vote: 4 yes 1 abstain  
Approved by County Administrator: CS  
Approved by Corporation Counsel: AK

Fiscal note: The position will be funded <sup>by</sup> medical case management assistance billing with no additional Monroe County tax levy. Cost of the position is \$65,768 for 2016.

PURPOSE: Approve a Social Worker position in the Human Services Department at no increase in County levy.