

Agenda
Jefferson County
Finance Committee
Jefferson County Courthouse
311 S. Center Avenue
Room 112
Jefferson, WI 53549

Date: Thursday, October 9, 2014

Time: 8:30 a.m.

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

1. Call to order
2. Roll call (establish a quorum)
3. Certification of compliance with the Open Meetings Law
4. Review of the agenda
5. Citizen comments
6. Approval of Finance Committee minutes for September 8th, 10th, 11th and 12th, 2014.
7. Communications
8. Monthly Financial Report for August 2014-Finance Department
9. Monthly Financial Report for August 2014-County Clerk
10. Monthly Financial Report for August 2014-Treasurer
11. Monthly Financial Report for August 2014-Child Support
12. Discussion of funding for projects related to the new Highway Facilities
13. Review and discussion on 2014 projections of budget vs. actual
14. Discussion and possible action for payout for property damage claims
15. Discussion and possible action for contingency transfer for wiring to Central Services budget
16. Discussion and possible action for contingency transfer to Sheriff for the purchase of Officer body cameras
17. Discussion and possible action for contingency transfer to Sheriff for the painting of the MRAP vehicle.
18. Discussion and possible action regarding the investment policy for the County
19. Update on the 2015 Budget
20. Update on contingency fund balance
21. Set future meeting schedule, next meeting date, and possible agenda items
22. Payment of invoices
23. Adjourn

Next scheduled meetings:

Tuesday, November 4, 2014 Supervisor Amendments (9:00 a.m.)
Thursday, November 13, 2014 Regular Meeting
Thursday, December 11, 2014 Regular Meeting
Thursday, January 8, 2014 Regular Meeting
Thursday, February 12, 2014 Regular Meeting
Thursday, March 12, 2014 Regular Meeting

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

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

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

Jefferson County
Finance Committee Minutes
September 8, 2014

Committee members: Braughler, James, Vice Chair
Hanneman, Jennifer, Secretary
Jones, Dick, Chair
Poulson, Blane
Schroeder, Jim

1. **Call to Order** – Dick Jones called the meeting to order at 8:30 a.m.
2. **Roll Call (establish a quorum)** - All committee members were present. Additional County Board Supervisor present was Supervisor. Staff members present were Ben Wehmeier, Brian Lamers, Tammy Worzalla and Blair Ward. Others present were Amy Smith (Reporter from Jefferson Daily Union) and Steve Sharp (Reporter from Watertown Daily Times).
3. **Certification of compliance with the Open Meetings Law** – Ben Wehmeier certified that the meeting was in compliance of the Open Meetings Law for the State of Wisconsin.
4. **Review of the agenda** – No changes to agenda were requested.
5. **Citizen comments**
6. **Approval of Finance Committee minutes for August 14, 2014** – A motion was made by Schroeder/Hanneman to approve the minutes of August 14, 2014 as drafted. The motion passed 5-0.
7. **Communications**
8. **Review budget hearing schedule and possible budget updates** – No updates to the budget. Ben Wehmeier gave a power point presentation summarizing the 2015 Recommended Budget.
9. **Presentation of budget overview by the County Administrator**- Ben Wehmeier presented an overview of his recommended budget for 2015. The recommended budget meets the State imposed levy limit.
10. **Budget hearings for 2015** – The Finance Committee considered the recommended budgets for each department listed below and motions were made to tentatively accept the recommended budget figures for each department, unless otherwise noted. *[The format for each department lists (i) budget presenters in addition to Ben Wehmeier, (ii) any other information specific to the department budget, (iii) who moved/seconded to tentatively accept the recommended budget, unless otherwise noted, along with the amount, and (iv) the voting record.]*
 - a. **MIS**
 - i. John Rageth, Roland Welsh
 - ii. No additional motions/information
 - iii. Motion by Braughler/Hanneman to approve the recommended budget (allocated to all other departments)
 - iv. Motion passed 5-0.
 - b. **County Board**

- i. Jim Schroeder
 - ii. No additional motion/information
 - iii. Motion by Braughler/Hanneman to approve the recommended budget.
 - iv. Motion passed 5-0.
- c. Emergency Management**
 - i. Donna Haugom
 - ii. No additional motions/information
 - iii. Motion by Braughler/Hanneman to approve the recommended budget with the possibility of the discussed changes to Health Insurance, Section 125B and FICA contributions by the County which could impact property tax levy.
 - iv. Motion passed 5-0.
- d. Corporation Counsel**
 - i. Blair Ward/Connie Freeberg
 - ii. No additional motions/information
 - iii. Motion by Jones/Hanneman to approve the recommended budget with the possibility of the discussed changes to Health Insurance, Section 125B and FICA contributions by the County which could impact property tax levy.
 - iv. Motion passed 5-0.
- e. Coroner**
 - i. Pat Theder
 - ii. No additional motions/information
 - iii. Motion by Schroeder/Poulson to approve the recommended budget with the possibility of the discussed changes to Health Insurance, Section 125B and FICA contributions by the County which could impact property tax levy.
 - iv. Motion passed 5-0.
- f. Central Services**
 - i. Mark Miller
 - ii. No additional motions/information
 - iii. Motion by Poulson/Schroeder to approve the recommended budget with the possibility of the discussed changes to Health Insurance, Section 125B and FICA contributions by the County which could impact property tax levy.
 - iv. Motion passed 5-0.
- g. Human Resources**
 - i. Terri Palm-Kostroski
 - ii. No additional motions/information
 - iii. Motion by Hanneman/Braughler to approve the recommended budget with the possibility of the discussed changes to Health Insurance, Section 125B and FICA contributions by the County which could impact property tax levy.
 - iv. Motion passed 5-0.
- h. Land Information**
 - i. Andy Erdman
 - ii. No additional motions/information
 - iii. Motion by Schroeder/Braughler to approve the recommended budget with the possibility of the discussed changes to Health Insurance, Section 125B and FICA contributions by the County which could impact property tax levy.
 - iv. Motion passed 5-0.
- i. Health Department**
 - i. Gail Scott and Sandee Schunk
 - ii. No additional motions/information

- iii. Motion by Poulson/Hanneman to approve the recommended budget with the possibility of the discussed changes to Health Insurance, Section 125B and FICA contributions by the County which could impact property tax levy.
- iv. Motion passed 5-0.

11. Set future meeting schedule, next meeting date, and possible agenda items –

The next Finance Committee meeting is scheduled for Wednesday, September 10th at 8:30 a.m.
Discussion on Supervisor Amendment meeting will be on November 4th at 9:00 a.m.

- 12. Adjourn** – A motion was made at 10:48 a.m. to recess until Wednesday by Schroeder/Poulson.
The motion passed 5-0.

Respectfully submitted,

Jennifer Hanneman
Finance Committee Secretary
Jefferson County

/bll

Jefferson County
Finance Committee Minutes
September 10, 2014

Committee members: Braugher, James, Vice Chair
Hanneman, Jennifer, Secretary
Jones, Dick, Chair
Poulson, Blane
Schroeder, Jim

1. **Call to Order** – Dick Jones called the meeting to order at 8:30 a.m.
2. **Roll Call (establish a quorum)** - All committee members were present. Staff members present were Ben Wehmeier, Brian Lamers, Tammy Worzalla and Blair Ward. Others present were Amy Smith (Reporter from Jefferson Daily Union) and Steve Sharp (Watertown Daily Times). Other County Board member present was Walt Christensen.
3. **Certification of compliance with the Open Meetings Law** – Ben Wehmeier certified that the meeting was in compliance of the Open Meetings Law for the State of Wisconsin.
4. **Review of the agenda** – No changes to agenda were requested.
5. **Citizen comments** – None
6. **Communication** - None
7. **Review budget hearing schedule and possible budget updates.** No updates to the budget.
8. **Budget hearings for 2015** – The Finance Committee considered the recommended budgets for each department listed below and motions were made to tentatively accept the recommended budget figures for each department, unless otherwise noted. *[The format for each department lists (i) budget presenters in addition to Ben Wehmeier, (ii) any other information specific to the department budget, (iii) who moved/seconded to tentatively accept the recommended budget figure, unless otherwise noted, along with the amount, and (iv) the voting record.]*
 - a. **Organization and possible updates to any department budget.** Wehmeier reinforced the issue regarding Personal Care elimination that the residents will not be impacted. We are currently the middleman for the program.
 - b. **Sheriff**
 - i. Paul Milbrath and Jeff Parker
 - ii. No additional motion/information
 - iii. Motion by Schroeder/Hanneman to approve the recommended budget with the possibility of the discussed changes to Health Insurance, Section 125B and FICA contributions by the County which could impact property tax levy.
 - iv. Motion passed 5-0.

c. Human Services

- i. Kathi Cauley and Joan Daniel
- ii. No additional motions/information
- iii. Motion by Braughler/Hanneman to approve the recommended budget with the possibility of the discussed changes to Health Insurance, Section 125B and FICA contributions by the County which could impact property tax levy.
- iv. Motion passed 5-0.

d. Parks

- i. Joe Nehmer and Mary Nimms
- ii. No additional motions/information
- iii. Motion by Schroeder/Hanneman to approve the recommended budget with the possibility of the discussed changes to Health Insurance, Section 125B and FICA contributions by the County which could impact property tax levy.
- iv. Motion passed 5-0.

e. Child Support

- i. Stacey Jensen
- ii. No additional motions/information
- iii. Motion by Hanneman/Poulson to approve the recommended budget with the possibility of the discussed changes to Health Insurance, Section 125B and FICA contributions by the County which could impact property tax levy.
- iv. Motion passed 5-0.

f. Highway

- i. Bill Kern and Greg Winter
- ii. Bill passed out a packet of information and will be available in the Finance Department.
- iii. Motion by Poulson/Hanneman to approve the recommended budget with the possibility of the discussed changes to Health Insurance, Section 125B and FICA contributions by the County which could impact property tax levy.
- iv. Motion passed 5-0.

g. County Administrator

- i. Ben Wehmeier
- ii. No additional motions/information
- iii. Motion by Hanneman/Braughler to approve the recommended budget with the possibility of the discussed changes to Health Insurance, Section 125B and FICA contributions by the County which could impact property tax levy.
- iv. Motion passed 5-0.

h. Clerk of Courts

- i. Carla Robinson
- ii. No additional motions/information
- iii. Motion by Braughler/Poulson to approve the recommended budget with the possibility of the discussed changes to Health Insurance, Section 125B and FICA contributions by the County which could impact property tax levy.
- iv. Motion passed 5-0.

i. Treasurer

- i. John Jensen
- ii. No additional motions/information
- iii. Motion by Hanneman/Poulson to approve the recommended budget with the possibility of the discussed changes to Health Insurance, Section 125B and FICA contributions by the County which could impact property tax levy.
- iv. Motion passed 5-0

j. Economic Development

- i. Genevieve Borich
- ii. No additional motions/information
- iii. Motion by Hanneman/Schroeder to approve the County's contribution of \$83,974
- iv. Motion passed 5-0

k. Planning & Zoning

- i. Rob Klotz
- ii. No additional motions/information
- iii. Motion by Schroeder/Hanneman to approve the recommended budget with the possibility of the discussed changes to Health Insurance, Section 125B and FICA contributions by the County which could impact property tax levy.
- iv. Motion passed 5-0

9. Set future meeting schedule, next meeting date, and possible agenda items –

The next Finance Committee meeting is scheduled for Thursday, September 11th at 8:30 a.m.

- 10. Adjourn** – A motion was made at 10:24 a.m. to recess until Thursday by Braugher/Schroeder. The motion passed 5-0.

Respectfully submitted,

Jennifer Hanneman
Finance Committee Secretary
Jefferson County

/bll

Jefferson County
Finance Committee Minutes
September 11, 2014

Committee members: Braughler, James, Vice Chair
Hanneman, Jennifer, Secretary
Jones, Dick, Chair
Poulson, Blane
Schroeder, Jim

1. **Call to Order** – Dick Jones called the meeting to order at 8:30 a.m.
2. **Roll Call (establish a quorum)** - All committee members were present. Staff members present were Ben Wehmeier, Brian Lamers, Tammy Worzalla, Blair Ward and John Jensen. Others present were Amy Smith (Reporter from Jefferson Daily Union), Bob Moore from Institutional Capital Management (ICM) and Bob Bennett.
3. **Certification of compliance with the Open Meetings Law** – Ben Wehmeier certified that the meeting was in compliance with the Open Meetings Law.
4. **Review of the agenda**
5. **Citizen comments** – None
6. **Communications**-None
7. **Presentation from Bob Moore from Institutional Capital Management (ICM)**-Mr. Moore passed out a handout and went over it with the Committee. A copy is attached as supplemental information.
8. **Monthly Financial Report for July 2014-Finance Department.** Lamers went through the July 2014 report. Nothing unusual noted.
9. **Monthly Financial Report for July 2014-County Clerk.** Nothing unusual noted.
10. **Monthly Financial Report for July 2014-Treasurer.** Lamers went through the report and explained that the interest on taxes and investment is below budget by around \$87,000 however; the fair market value adjustment through August is approx. a positive of \$100,000. Expenses are down from budget about \$22,000.
11. **Monthly Financial Report for July 2014-Child Support.** Lamers explained that the reimbursement from the federal and state is about 67% and is reimbursed quarterly which will make the numbers harder to review. There is nothing unusual noted.
12. **Discussion of funding for projects related to the new Highway Facilities.** Bonding was discussed at County Board. Nothing new with the project.
13. **Review and discussion on 2014 projections of budget vs. actual.** Lamers stated there are still a couple departments where there are possible budget issues. As discussed earlier the Treasurer Office. Register of Deeds currently is approximately down in revenues \$60,000. Sheriff is tracking at approximately \$160,000 over budget. The majority is in the Jail with revenue being down about \$140,000 and expenses up about \$100,000. Part of that also is about \$45,000 for natural gas. Overtime was also discussed versus adding more staff.

- 14. Update on P-Card implementation.** Lamers stated that after budget meetings we will be scheduling a time for JP Morgan Chase to come in and set up the training sessions for online approval and downloading the information to our financial system.
- 15. Update on contingency fund balance.** Lamers directed the Committee to the schedule showing the current balance of the 2014 general contingency of \$455,973, there are a couple potential items that may need to be covered with contingency including the Sheriff contract settlement and the purchase of the Citrix system that was approved. The vested benefits balance of \$275,000 with the potential of covering the retirements at the Corp Counsels office.
- 16. Payment of invoices.** After review of the invoices, a motion was made by Hanneman/Schroeder to approve the payment of invoices totaling \$1,557,514.36 for the main audit review and \$1,614,415.97 for the other payments and payroll deductions. The motion passed 5-0.
- 17. Review budget hearing schedule and possible budget updates.-** No updates to the budget.
- 18. Budget hearings for 2015 –** The Finance Committee considered the recommended budgets for each department listed below and motions were made to tentatively accept the recommended budget figures for each department, unless otherwise noted. *[The format for each department lists (i) budget presenters in addition to Ben Wehmeier, (ii) any other information specific to the department budget, (iii) who moved/seconded to tentatively accept the recommended budget figure, unless otherwise noted, along with the amount, and (iv) the voting record.]*
- a. Organization and possible updates to any department budget. -** None
 - b. Library**
 - i. Kelly TerKeurst, Others present were Amy Smith, Leanne Schwandt Lehner, Stacey Lunsford, Barbara Antongarlos, Sue Hartwich, Art Biermeier.
 - ii. No additional motion/information
 - iii. Motion by Braughler/Hanneman at approve the recommended budget as presented.
 - iv. Motion passed 5-0.
 - c. Finance**
 - i. Brian Lamers
 - ii. No additional motions/information
 - iii. Motion by Schroeder/Hanneman to approve the recommended budget with the possibility of the discussed changes to Health Insurance, Section 125B and FICA contributions by the County which could impact property tax levy.
 - iv. Motion passed 5-0.
 - d. Veteran's Services**
 - i. Yvonne Duesterhoeft
 - ii. No additional motions/information
 - iii. Motion by Braughler/Hanneman to approve the recommended budget with the possibility of the discussed changes to Health Insurance, Section 125B and FICA contributions by the County which could impact property tax levy.
 - iv. Motion passed 5-0.
 - e. County Clerk**
 - i. Barb Frank
 - ii. No additional motions/information
 - iii. Motion by Braughler/Poulson to approve the recommended budget with the possibility of the discussed changes to Health Insurance, Section 125B and FICA contributions by the County which could impact property tax levy.
 - iv. Motion passed 5-0.

f. Register of Deeds

- i. Stacie Hoffman
- ii. No additional motions/information
- iii. Motion by Schroeder/Hanneman to approve the recommended budget with the possibility of the discussed changes to Health Insurance, Section 125B and FICA contributions by the County which could impact property tax levy.
- iv. Motion passed 5-0.

g. Land & Water Conservation

- i. Mark Watkins
- ii. No additional motions/information
- iii. Motion by Hanneman/Poulson to approve the recommended budget with the possibility of the discussed changes to Health Insurance, Section 125B and FICA contributions by the County which could impact property tax levy.
- iv. Motion passed 5-0.

h. Fair Park

- i. David Diestler
- ii. No additional motions/information
- iii. Motion by Schroeder/Hanneman to approve the recommended budget with the possibility of the discussed changes to Health Insurance, Section 125B and FICA contributions by the County which could impact property tax levy.
- iv. Motion passed 5-0.

i. District Attorney

- i. Susan Happ and Leigh Scherer
- ii. No additional motions/information
- iii. Motion by Hanneman/Poulson to approve the recommended budget with the possibility of the discussed changes to Health Insurance, Section 125B and FICA contributions by the County which could impact property tax levy.
- iv. Motion passed 5-0

j. UW Extension

- i. LaVerne Georgson and Kim Buchholz
- ii. No additional motions/information
- iii. Motion by Poulson/Schroeder to approve the recommended budget with the possibility of the discussed changes to Health Insurance, Section 125B and FICA contributions by the County which could impact property tax levy.
- iv. Motion passed 5-0

19. Set future meeting schedule, next meeting date, and possible agenda items –

The next Finance Committee meeting is scheduled for Friday, September 12th at 8:30 a.m.

20. Adjourn – A motion was made at 10:30 a.m. to recess until Friday by Hanneman/Poulson. The motion passed 5-0.

Respectfully submitted,

Jennifer Hanneman
Finance Committee Secretary
Jefferson County
/bll

Jefferson County
Finance Committee Minutes
September 12, 2014

Committee members: Braugher, James, Vice Chair
Hanneman, Jennifer, Secretary
Jones, Dick, Chair
Poulson, Blane
Schroeder, Jim

1. **Call to Order** – Dick Jones called the meeting to order at 8:30 a.m.
2. **Roll Call (establish a quorum)** - All committee members were present. Staff members present were Ben Wehmeier, Brian Lamers, Tammy Worzalla and Blair Ward. Others present were Amy Smith (Reporter from Jefferson Daily Union) and Steve Sharp (Reporter from Watertown Daily Times).
3. **Certification of compliance with the Open Meetings Law** – Ben Wehmeier certified that the meeting was in compliance of the Open Meetings Law for the State of Wisconsin.
4. **Review of the agenda** – No changes to the agenda were requested.
5. **Citizen comments** – None
6. **Communications**
7. **Review budget hearing schedule and possible budget updates**- No updates to the budget.
8. **Budget hearings for 2015** – The Finance Committee considered the recommended budgets for each department listed below and motions were made to tentatively accept the recommended budget figures for each department, unless otherwise noted. *[The format for each department lists (i) budget presenters in addition to Ben Wehmeier, (ii) any other information specific to the department budget, (iii) who moved/seconded to tentatively accept the recommended budget figure, unless otherwise noted, along with the amount, and (iv) the voting record.]*
 - a. **Organization and possible updates to any department budget.** Wehmeier talked about changes to move the Tourism Counsel to Tourism Donation. He discussed the Admin fee for snowmobile trails and the possibility of removing that. The possible changes for insurance were discussed including the COLA and Flexible Savings Account (FSA) or Section 125B. The two questions are is the Finance Committee changes discussed and if that should include the Sworn Deputies in the Sheriff Department. The Finance Committee supported the concept of going to the low deductible plan with the contribution to the FSA including the Sworn Deputies. Capital and other expenditures were discussed with the potential savings.
 - b. **Outstanding Department Budgets**-None
 - c. **General Revenues**
 - i. Ben Wehmeier
 - ii. No additional motions/information
 - iii. Discussion took place that there could be additional changes with the change to contingency balance.
 - iv. No additional motion

d. Fee Schedule

- i. Ben Wehmeier
- ii. No additional motions/information
- iii. Discussion took place on charging for parking at the Fair Facilities.
- iv. A motion was made by Jones/Poulson to approve the fee schedule with the changes begin bolded in the fee schedule.

e. Debt Service

- i. Ben Wehmeier
- ii. No additional motions/information
- iii. None
- iv. No additional motion

f. Capital Projects

- i. Ben Wehmeier
- ii. No additional motions/information
- iii. None
- iv. No additional motion

g. Fund Balance Policy

- i. Ben Wehmeier
- ii. No additional information
- iii. Motion by Braugher/Schroeder to approve the Fund Balance and policy as presented.
- iv. Motion passed 5-0.

h. Set Tax Levy for 2015

Motion made by Hanneman/Poulson to approve the following:

- I. Set the total tax levy at \$28,398,206 with a breakdown of the tax levy at:
 - 1. County-Wide (1992 statute definition- \$26,510,891 tax levy at a \$4.39 mill rate.
 - 2. Health Department - \$875,223 tax levy
 - 3. Library System- \$1,012,092 tax levy

Motion passed 5-0

9. Set future meeting schedule, next meeting date, and possible agenda items

The next Finance Committee meeting is scheduled for Thursday, October 9th at 8:30 a.m. Possible agenda items include any 2014 budget to actual issues, funding for future Highway facility projects and discussions regarding investments.

10. Adjourn – A motion was made at 9:24 a.m. to adjourn by Hanneman/Schroeder. The motion passed 5-0.

Respectfully submitted,

Jennifer Hanneman
Finance Committee Secretary
Jefferson County
/bll

Finance-August
2601

Date Ran 9/23/2014
Period 8
Year 2014

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
412100	SALES TAXES FROM COUNTY	(97.16)	(73.33)	(23.83)	(110.00)	(12.84)	88.33%
451004	GARNISHMENT FEES	(15.00)	-	(15.00)	-	15.00	#DIV/0!
451005	CHILD SUPPORT FEES	(780.00)	(1,133.33)	353.33	(1,700.00)	(920.00)	45.88%
451312	EMP PAYROLL CHARGES	(55.00)	-	(55.00)	-	55.00	#DIV/0!
474201	FAX INTERDEPARTMENT	(22.50)	(40.00)	17.50	(60.00)	(37.50)	37.50%
Totals		(969.66)	(1,246.67)	277.01	(1,870.00)	(900.34)	51.85%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
511110	SALARY-PERMANENT REGULAR	93,478.47	100,092.67	(6,614.20)	150,139.00	56,660.53	62.26%
511210	WAGES-REGULAR	62,964.01	74,196.00	(11,231.99)	111,294.00	48,329.99	56.57%
511310	WAGES-SICK LEAVE	2,749.00	-	2,749.00	-	(2,749.00)	#DIV/0!
511320	WAGES-VACATION PAY	6,794.87	-	6,794.87	-	(6,794.87)	#DIV/0!
511330	WAGES-LONGEVITY PAY	-	456.67	(456.67)	685.00	685.00	0.00%
511340	WAGES-HOLIDAY PAY	4,856.32	-	4,856.32	-	(4,856.32)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP	2,062.08	-	2,062.08	-	(2,062.08)	#DIV/0!
511380	WAGES-BEREAVEMENT	469.68	-	469.68	-	(469.68)	#DIV/0!
512141	SOCIAL SECURITY	12,977.02	13,225.33	(248.31)	19,838.00	6,860.98	65.41%
512142	RETIREMENT (EMPLOYER)	12,136.18	12,232.00	(95.82)	18,348.00	6,211.82	66.14%
512144	HEALTH INSURANCE	52,187.43	51,468.00	719.43	77,202.00	25,014.57	67.60%
512145	LIFE INSURANCE	52.48	52.00	0.48	78.00	25.52	67.28%
512173	DENTAL INSURANCE	3,330.33	3,216.00	114.33	4,824.00	1,493.67	69.04%
521213	ACCOUNTING & AUDITING	14,190.00	10,760.00	3,430.00	16,140.00	1,950.00	87.92%
521213	CAFR REPORTING	505.00	2,400.00	(1,895.00)	3,600.00	3,095.00	14.03%
521296	COMPUTER SUPPORT	2,837.22	2,302.00	535.22	3,453.00	615.78	82.17%
531243	FURNITURE & FURNISHINGS	-	266.67	(266.67)	400.00	400.00	0.00%
531303	COMPUTER EQUIPMT & SOFTW/	535.00	333.33	201.67	500.00	(35.00)	107.00%
531311	POSTAGE & BOX RENT	1,558.93	1,333.33	225.60	2,000.00	441.07	77.95%
531312	OFFICE SUPPLIES	1,496.50	2,000.00	(503.50)	3,000.00	1,503.50	49.88%
531313	PRINTING & DUPLICATING	237.28	266.67	(29.39)	400.00	162.72	59.32%
531314	SMALL ITEMS OF EQUIPMENT	-	133.33	(133.33)	200.00	200.00	0.00%
531321	PUBLICATION OF LEGAL NOTICE	53.00	-	53.00	-	(53.00)	#DIV/0!
531324	MEMBERSHIP DUES	690.00	460.00	230.00	690.00	-	100.00%
531351	GAS/DIESEL	113.64	333.33	(219.69)	500.00	386.36	22.73%
532325	REGISTRATION	625.00	933.33	(308.33)	1,400.00	775.00	44.64%
532332	MILEAGE	-	133.33	(133.33)	200.00	200.00	0.00%
532335	MEALS	240.04	266.67	(26.63)	400.00	159.96	60.01%
532336	LODGING	1,269.64	1,866.67	(597.03)	2,800.00	1,530.36	45.34%
533225	TELEPHONE & FAX	136.53	166.67	(30.14)	250.00	113.47	54.61%
535242	MAINTAIN MACHINERY & EQUIP	-	666.67	(666.67)	1,000.00	1,000.00	0.00%
571004	IP TELEPHONY ALLOCATION	576.00	576.00	-	864.00	288.00	66.67%
571005	DUPLICATING ALLOCATION	8.00	8.00	-	12.00	4.00	66.67%
571007	MIS DIRECT CHARGES	1,048.54	-	1,048.54	-	(1,048.54)	#DIV/0!
571009	MIS PC GROUP ALLOCATION	7,332.64	7,332.67	(0.03)	10,999.00	3,666.36	66.67%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	2,506.00	2,506.00	-	3,759.00	1,253.00	66.67%
591519	OTHER INSURANCE	914.16	1,107.33	(193.17)	1,661.00	746.84	55.04%
Totals		290,930.99	291,090.67	(159.68)	436,636.00	145,705.01	66.63%

Other Financing Sources (Uses)

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

Totals		-	-	-	-	-	#DIV/0!
Total Business Unit		289,961.33	289,844.00	117.33	434,766.00	144,804.67	66.69%

County Clerk-August
1201

Date Ran 9/23/2014
Period 8
Year 2014

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
431001	MARRIAGE LICENSE FEES	(14,400.00)	(12,666.67)	(1,733.33)	(19,000.00)	(4,600.00)	75.79%
431003	CONSERVATION LICENSE	(118.60)	(100.00)	(18.60)	(150.00)	(31.40)	79.07%
431005	DOMESTIC PARTNER LICENSE	(260.00)	-	(260.00)	-	260.00	#DIV/0!
431007	DNR-ATV-BOAT-SNOW-CO CLERK	(177.60)	(200.00)	22.40	(300.00)	(122.40)	59.20%
451003	MARRIAGE WAIVER FEES	(860.00)	(600.00)	(260.00)	(900.00)	(40.00)	95.56%
451024	DMV TEMP LICENSE PLATE FEES	(230.00)	(200.00)	(30.00)	(300.00)	(70.00)	76.67%
451044	DOMESTIC WAIVER FEE	(20.00)	-	(20.00)	-	20.00	#DIV/0!
451308	POSTAGE FEES	(299.69)	(240.00)	(59.69)	(360.00)	(60.31)	83.25%
451404	PASSPORT FEES	(13,520.00)	(11,333.33)	(2,186.67)	(17,000.00)	(3,480.00)	79.53%
451413	PASSPORT PHOTO FEES	(4,112.61)	(2,666.67)	(1,445.94)	(4,000.00)	112.61	102.82%
474200	COPYING & PRINTING INTERDEP/	(4.50)	-	(4.50)	-	4.50	#DIV/0!
474201	FAX INTERDEPARTMENT	(22.50)	(33.33)	10.83	(50.00)	(27.50)	45.00%

Totals		(34,025.50)	(28,040.00)	(5,985.50)	(42,060.00)	(8,034.50)	80.90%
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Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
511110	SALARY-PERMANENT REGULAR	47,222.08	48,020.00	(797.92)	72,030.00	24,807.92	65.56%
511210	WAGES-REGULAR	24,292.59	27,835.33	(3,542.74)	41,753.00	17,460.41	58.18%
511310	WAGES-SICK LEAVE	838.35	-	838.35	-	(838.35)	#DIV/0!
511320	WAGES-VACATION PAY	1,250.73	-	1,250.73	-	(1,250.73)	#DIV/0!
511330	WAGES-LONGEVITY PAY	-	142.00	(142.00)	213.00	213.00	0.00%
511340	WAGES-HOLIDAY PAY	796.94	-	796.94	-	(796.94)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP)	419.45	-	419.45	-	(419.45)	#DIV/0!
512141	SOCIAL SECURITY	5,644.25	5,749.33	(105.08)	8,624.00	2,979.75	65.45%
512142	RETIREMENT (EMPLOYER)	5,591.43	5,680.00	(88.57)	8,520.00	2,928.57	65.63%
512144	HEALTH INSURANCE	23,828.74	23,388.67	440.07	35,083.00	11,254.26	67.92%
512145	LIFE INSURANCE	38.72	28.67	10.05	43.00	4.28	90.05%
512173	DENTAL INSURANCE	1,494.22	1,440.00	54.22	2,160.00	665.78	69.18%
529167	CONSERVATION CONGRESS	410.00	500.00	(90.00)	750.00	340.00	54.67%
531301	OFFICE EQUIPMENT	-	333.33	(333.33)	500.00	500.00	0.00%
531303	COMPUTER EQUIPMT & SOFTWARE	-	333.33	(333.33)	500.00	500.00	0.00%
531311	POSTAGE & BOX RENT	1,200.39	1,666.67	(466.28)	2,500.00	1,299.61	48.02%
531312	OFFICE SUPPLIES	861.67	666.67	195.00	1,000.00	138.33	86.17%
531313	PRINTING & DUPLICATING	708.26	666.67	41.59	1,000.00	291.74	70.83%
531323	SUBSCRIPTIONS-TAX & LAW	111.75	-	111.75	-	(111.75)	#DIV/0!
531324	MEMBERSHIP DUES	100.00	66.67	33.33	100.00	-	100.00%
532325	REGISTRATION	290.00	250.00	40.00	375.00	85.00	77.33%
532332	MILEAGE	200.67	400.00	(199.33)	600.00	399.33	33.45%
532335	MEALS	7.48	100.00	(92.52)	150.00	142.52	4.99%
532336	LODGING	300.00	420.00	(120.00)	630.00	330.00	47.62%
532339	OTHER TRAVEL & TOLLS	4.00	-	4.00	-	(4.00)	#DIV/0!
533225	TELEPHONE & FAX	312.00	533.33	(221.33)	800.00	488.00	39.00%
533236	WIRELESS INTERNET	168.89	113.33	55.56	170.00	1.11	99.35%
571004	IP TELEPHONY ALLOCATION	345.36	345.33	0.03	518.00	172.64	66.67%
571005	DUPLICATING ALLOCATION	308.64	308.67	(0.03)	463.00	154.36	66.66%
571007	MIS DIRECT CHARGES	1,048.54	-	1,048.54	-	(1,048.54)	#DIV/0!
571009	MIS PC GROUP ALLOCATION	3,841.36	3,841.33	0.03	5,762.00	1,920.64	66.67%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	1,002.64	1,002.67	(0.03)	1,504.00	501.36	66.66%
591519	OTHER INSURANCE	428.88	458.00	(29.12)	687.00	258.12	62.43%
591521	OFFICIAL BONDS	-	21.33	(21.33)	32.00	32.00	0.00%

Totals		123,068.03	124,311.33	(1,243.30)	186,467.00	63,398.97	66.00%
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Other Financing Sources (Uses)

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

Totals		-	-	-	-	-	#DIV/0!
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Total Business Unit		89,042.53	96,271.33	(7,228.80)	144,407.00	55,364.47	61.66%
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County Clerk-August
1202 Elections

Date Ran 9/23/2014
Period 8
Year 2014

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
472004	ELECTION REIMBURSEMENT	(14,370.04)	(13,333.33)	(1,036.71)	(20,000.00)	(5,629.96)	71.85%
472007	MUNICIPAL OTHER CHARGES	(1,183.19)	(1,866.67)	683.48	(2,800.00)	(1,616.81)	42.26%
472008	SVRS CHARGES-GOVT UNITS	(2,367.59)	(4,000.00)	1,632.41	(6,000.00)	(3,632.41)	39.46%
473015	ELECTION MAINT CONTRACTS	(5,524.50)	(3,220.00)	(2,304.50)	(4,830.00)	694.50	114.38%
Totals		(23,445.32)	(22,420.00)	(1,025.32)	(33,630.00)	(10,184.68)	69.72%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
511210	WAGES-REGULAR	10,849.70	12,873.33	(2,023.63)	19,310.00	8,460.30	56.19%
511240	WAGES-TEMPORARY	198.99	3,000.00	(2,801.01)	4,500.00	4,301.01	4.42%
511320	WAGES-VACATION PAY	548.67	-	548.67	-	(548.67)	#DIV/0!
511330	WAGES-LONGEVITY PAY	-	63.33	(63.33)	95.00	95.00	0.00%
511340	WAGES-HOLIDAY PAY	267.95	-	267.95	-	(267.95)	#DIV/0!
512141	SOCIAL SECURITY	876.23	1,206.00	(329.77)	1,809.00	932.77	48.44%
512142	RETIREMENT (EMPLOYER)	830.60	1,115.33	(284.73)	1,673.00	842.40	49.65%
512144	HEALTH INSURANCE	9,831.30	4,690.67	5,140.63	7,036.00	(2,795.30)	139.73%
512145	LIFE INSURANCE	18.68	13.33	5.35	20.00	1.32	93.40%
512173	DENTAL INSURANCE	627.67	720.00	(92.33)	1,080.00	452.33	58.12%
521219	OTHER PROFESSIONAL SERV	2,212.50	-	2,212.50	-	(2,212.50)	#DIV/0!
529153	BOARD OF CANVASSORS	630.00	586.67	43.33	880.00	250.00	71.59%
531303	COMPUTER EQUIPMT & SOFTWA	561.24	-	561.24	-	(561.24)	#DIV/0!
531311	POSTAGE & BOX RENT	36.20	40.00	(3.80)	60.00	23.80	60.33%
531312	OFFICE SUPPLIES	1,306.65	533.33	773.32	800.00	(506.65)	163.33%
531313	PRINTING & DUPLICATING	19,725.58	32,000.00	(12,274.42)	48,000.00	28,274.42	41.09%
531314	SMALL ITEMS OF EQUIPMENT	492.20	-	492.20	-	(492.20)	#DIV/0!
531321	PUBLICATION OF LEGAL NOTICE	4,469.43	10,666.67	(6,197.24)	16,000.00	11,530.57	27.93%
532332	MILEAGE	30.74	33.33	(2.59)	50.00	19.26	61.48%
532335	MEALS	128.68	80.00	48.68	120.00	(8.68)	107.23%
533225	TELEPHONE & FAX	43.83	66.67	(22.84)	100.00	56.17	43.83%
533236	WIRELESS INTERNET	168.83	200.00	(31.17)	300.00	131.17	56.28%
535242	MAINTAIN MACHINERY & EQUIP	16,225.00	11,002.00	5,223.00	16,503.00	278.00	98.32%
571004	IP TELEPHONY ALLOCATION	115.36	115.33	0.03	173.00	57.64	66.68%
571005	DUPLICATING ALLOCATION	201.36	201.33	0.03	302.00	100.64	66.68%
571009	MIS PC GROUP ALLOCATION	2,095.36	2,095.33	0.03	3,143.00	1,047.64	66.67%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	370.64	370.67	(0.03)	556.00	185.36	66.66%
591519	OTHER INSURANCE	78.32	106.67	(28.35)	160.00	81.68	48.95%
Totals		72,941.71	81,780.00	(8,838.29)	122,670.00	49,728.29	59.46%

Other Financing Sources (Uses)

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
Totals		-	-	-	-	-	#DIV/0!
Total Business Unit		49,496.39	59,360.00	(9,863.61)	89,040.00	39,543.61	55.59%

Treasurer
1401

Date Ran 9/23/2014
Period 8
Year 2014

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
411300	DNR PILT	(49,375.17)	(36,000.00)	(13,375.17)	(54,000.00)	(4,624.83)	91.44%
411500	MANAGED FOREST	(4,544.24)	(2,000.00)	(2,544.24)	(3,000.00)	1,544.24	151.47%
418100	INTEREST ON TAXES	(376,098.12)	(466,666.67)	90,568.55	(700,000.00)	(323,901.88)	53.73%
441030	AG USE CONV PENALTY	(3,938.80)	(2,666.67)	(1,272.13)	(4,000.00)	(61.20)	98.47%
451007	TREASURERS FEES	(673.25)	(400.00)	(273.25)	(600.00)	73.25	112.21%
481001	INTEREST & DIVIDENDS	(131,142.20)	(150,000.00)	18,857.80	(225,000.00)	(93,857.80)	58.29%
481004	FAIR MARKET VALUE ADJUSTME	(97,548.86)	-	(97,548.86)	-	97,548.86	#DIV/0!
486004	MISCELLANEOUS REVENUE	(512.42)	-	(512.42)	-	512.42	#DIV/0!
Totals		(663,833.06)	(657,733.33)	(6,099.73)	(986,600.00)	(322,766.94)	67.28%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
511110	SALARY-PERMANENT REGULAR	41,769.12	41,849.33	(80.21)	62,774.00	21,004.88	66.54%
511210	WAGES-REGULAR	19,868.60	40,269.33	(20,400.73)	60,404.00	40,535.40	32.89%
511220	WAGES-OVERTIME	-	38.67	(38.67)	58.00	58.00	0.00%
511240	WAGES-TEMPORARY	2,168.72	-	2,168.72	-	(2,168.72)	#DIV/0!
511310	WAGES-SICK LEAVE	1,048.87	-	1,048.87	-	(1,048.87)	#DIV/0!
511320	WAGES-VACATION PAY	664.33	-	664.33	-	(664.33)	#DIV/0!
511330	WAGES-LONGEVITY PAY	51.04	226.00	(174.96)	339.00	287.96	15.06%
511340	WAGES-HOLIDAY PAY	152.39	-	152.39	-	(152.39)	#DIV/0!
511380	WAGES-BEREAVEMENT	76.32	-	76.32	-	(76.32)	#DIV/0!
512141	SOCIAL SECURITY	4,956.77	6,018.67	(1,061.90)	9,028.00	4,071.23	54.90%
512142	RETIREMENT (EMPLOYER)	4,658.35	6,080.67	(1,422.32)	9,121.00	4,462.65	51.07%
512144	HEALTH INSURANCE	23,207.32	29,235.33	(6,028.01)	43,853.00	20,645.68	52.92%
512145	LIFE INSURANCE	38.75	67.33	(28.58)	101.00	62.25	38.37%
512173	DENTAL INSURANCE	1,468.66	1,800.00	(331.34)	2,700.00	1,231.34	54.39%
521232	INVEST ADVISOR FEES	21,322.79	21,333.33	(10.54)	32,000.00	10,677.21	66.63%
531311	POSTAGE & BOX RENT	6,058.08	5,333.33	724.75	8,000.00	1,941.92	75.73%
531312	OFFICE SUPPLIES	638.01	666.67	(28.66)	1,000.00	361.99	63.80%
531313	PRINTING & DUPLICATING	8.91	66.67	(57.76)	100.00	91.09	8.91%
531314	SMALL ITEMS OF EQUIPMENT	169.00	33.33	135.67	50.00	(119.00)	338.00%
531324	MEMBERSHIP DUES	100.00	66.67	33.33	100.00	-	100.00%
532325	REGISTRATION	-	166.67	(166.67)	250.00	250.00	0.00%
532332	MILEAGE	-	266.67	(266.67)	400.00	400.00	0.00%
532335	MEALS	-	20.00	(20.00)	30.00	30.00	0.00%
532336	LODGING	-	200.00	(200.00)	300.00	300.00	0.00%
533225	TELEPHONE & FAX	129.98	200.00	(70.02)	300.00	170.02	43.33%
571004	IP TELEPHONY ALLOCATION	460.64	460.67	(0.03)	691.00	230.36	66.66%
571005	DUPLICATING ALLOCATION	105.36	105.33	0.03	158.00	52.64	66.68%
571007	MIS DIRECT CHARGES	1,048.54	-	1,048.54	-	(1,048.54)	#DIV/0!
571009	MIS PC GROUP ALLOCATION	6,285.36	6,285.33	0.03	9,428.00	3,142.64	66.67%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	1,253.36	1,253.33	0.03	1,880.00	626.64	66.67%
591519	OTHER INSURANCE	515.60	553.33	(37.73)	830.00	314.40	62.12%
591521	OFFICIAL BONDS	-	2,133.33	(2,133.33)	3,200.00	3,200.00	0.00%
593256	BANK CHARGES	1,004.60	1,066.67	(62.07)	1,600.00	595.40	62.79%
Totals		139,229.47	165,796.67	(26,567.20)	248,695.00	109,465.53	55.98%

Other Financing Sources (Uses)

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
							#DIV/0!
Totals		-	-	-	-	-	#DIV/0!
Total Business Unit		(524,603.59)	(491,936.67)	(32,666.92)	(737,905.00)	(213,301.41)	71.09%

Treasurer-August
1402 Tax Deed Exp

Date Ran 9/23/2014
Period 8
Year 2014

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
451030	FORECLOSURE REIMBURSEMENT	-	(466.67)	466.67	(700.00)	(700.00)	0.00%
483005	GAIN/LOSS-SALE FORCLD PRPTY	(38,500.00)	(30,000.00)	(8,500.00)	(45,000.00)	(6,500.00)	85.56%
Totals		(38,500.00)	(30,466.67)	(8,033.33)	(45,700.00)	(7,200.00)	84.25%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
521212	LEGAL	7.50	66.67	(59.17)	100.00	92.50	7.50%
521219	OTHER PROFESSIONAL SERV	-	66.67	(66.67)	100.00	100.00	0.00%
521255	PAPER SERVICE	-	66.67	(66.67)	100.00	100.00	0.00%
521273	TITLE SEARCH	-	666.67	(666.67)	1,000.00	1,000.00	0.00%
531311	POSTAGE & BOX RENT	-	200.00	(200.00)	300.00	300.00	0.00%
531313	PRINTING & DUPLICATING	-	33.33	(33.33)	50.00	50.00	0.00%
531321	PUBLICATION OF LEGAL NOTICE	399.15	2,000.00	(1,600.85)	3,000.00	2,600.85	13.31%
593742	UNCOLLECTED TAXES	346.03	10,000.00	(9,653.97)	15,000.00	14,653.97	2.31%
593749	OTHER LOSSES	-	2,000.00	(2,000.00)	3,000.00	3,000.00	0.00%
Totals		752.68	15,100.00	(14,347.32)	22,650.00	21,897.32	3.32%

Other Financing Sources (Uses)

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
							#DIV/0!
Totals		-	-	-	-	-	#DIV/0!
Total Business Unit		(37,747.32)	(15,366.67)	(22,380.65)	(23,050.00)	14,697.32	163.76%

Treasurer-August
1403 Plat books

Date Ran 9/23/2014
Period 8
Year 2014

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
451010	SALE OF MAPS & PLAT BOOKS	(1,793.28)	(2,666.67)	873.39	(4,000.00)	(2,206.72)	44.83%
451308	POSTAGE FEES	(26.00)	(66.67)	40.67	(100.00)	(74.00)	26.00%
471212	STATE PLAT BOOK SALES	(28.44)	(40.00)	11.56	(60.00)	(31.56)	47.40%
473014	LOCAL GOV'T PLAT BOOKS SALES	-	(40.00)	40.00	(60.00)	(60.00)	0.00%
474014	DEPT PLAT BOOK CHARGES	-	(66.67)	66.67	(100.00)	(100.00)	0.00%
Totals		(1,847.72)	(2,880.00)	1,032.28	(4,320.00)	(2,472.28)	42.77%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
531349	OTHER OPERATING EXPENSES	-	1,000.00	(1,000.00)	1,500.00	1,500.00	0.00%
Totals		-	1,000.00	(1,000.00)	1,500.00	1,500.00	0.00%

Other Financing Sources (Uses)

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
							#DIV/0!
Totals		-	-	-	-	-	#DIV/0!
Total Business Unit		(1,847.72)	(1,880.00)	32.28	(2,820.00)	(972.28)	65.52%

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
421001	STATE AID	(108,818.00)	(64,081.33)	(44,736.67)	(96,122.00)	12,696.00	113.21%
421010	M S L INCENTIVES	(20,279.00)	(12,466.67)	(7,812.33)	(18,700.00)	1,579.00	108.44%
421012	STATE AID CS + ALL OTHERS	(423,872.63)	(556,082.67)	132,210.04	(834,124.00)	(410,251.37)	50.82%
421012	ST AID WAGES ALLOCATE	30,485.49	57,739.33	(27,253.84)	86,609.00	56,123.51	35.20%
421013	OTHER DEPT WAGE RETENTION	(5,881.27)	(18,993.33)	13,112.06	(28,490.00)	(22,608.73)	20.64%
421050	CS PERFORMANCE BASED INC	-	(100,592.67)	100,592.67	(150,889.00)	(150,889.00)	0.00%
421096	STATE AID MEDICAL SUPPORT	-	(5,576.67)	5,576.67	(8,365.00)	(8,365.00)	0.00%
442004	EXTRADITION REIMBURSEMENT	(4,507.30)	(266.67)	(4,240.63)	(400.00)	4,107.30	1126.83%
451011	CS PROG FEE REDUCE 66%	9,465.63	8,976.00	489.63	13,464.00	3,998.37	70.30%
451013	NIVD ACTIVITIES REDUCTION	(1,754.40)	(1,996.00)	241.60	(2,994.00)	(1,239.60)	58.60%
451014	CS PROGRAM FEES	(12,567.20)	(13,333.33)	766.13	(20,000.00)	(7,432.80)	62.84%
455003	NON-IVD SERVICE FEES	(945.00)	(863.33)	(81.67)	(1,295.00)	(350.00)	72.97%
Totals		(538,673.68)	(707,537.33)	168,863.65	(1,061,306.00)	(522,632.32)	50.76%

Expenditures


Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
511110	SALARY-PERMANENT REGULAR	123,231.25	141,606.00	(18,374.75)	212,409.00	89,177.75	58.02%
511210	WAGES-REGULAR	246,418.10	313,402.00	(66,983.90)	470,103.00	223,684.90	52.42%
511220	WAGES-OVERTIME	4,784.98	3,853.33	931.65	5,780.00	995.02	82.79%
511240	WAGES-TEMPORARY	10,916.38	6,775.33	4,141.05	10,163.00	(753.38)	107.41%
511310	WAGES-SICK LEAVE	11,578.52	-	11,578.52	-	(11,578.52)	#DIV/0!
511320	WAGES-VACATION PAY	27,417.20	-	27,417.20	-	(27,417.20)	#DIV/0!
511330	WAGES-LONGEVITY PAY	53.32	1,812.67	(1,759.35)	2,719.00	2,665.68	1.96%
511340	WAGES-HOLIDAY PAY	11,600.95	-	11,600.95	-	(11,600.95)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP)	4,124.51	-	4,124.51	-	(4,124.51)	#DIV/0!
511380	WAGES-BEREAVEMENT	663.04	-	663.04	-	(663.04)	#DIV/0!
512141	SOCIAL SECURITY	32,500.97	34,385.33	(1,884.36)	51,578.00	19,077.03	63.01%
512142	RETIREMENT (EMPLOYER)	30,002.98	32,112.00	(2,109.02)	48,168.00	18,165.02	62.29%
512144	HEALTH INSURANCE	134,127.66	147,374.67	(13,247.01)	221,062.00	86,934.34	60.67%
512145	LIFE INSURANCE	210.28	226.00	(15.72)	339.00	128.72	62.03%
512146	WORKERS COMPENSATION	(1,899.85)	-	(1,899.85)	-	1,899.85	#DIV/0!
512148	UNEMPLOYMENT COMPENSATIC	1,520.28	-	1,520.28	-	(1,520.28)	#DIV/0!
512173	DENTAL INSURANCE	8,814.30	9,168.00	(353.70)	13,752.00	4,937.70	64.09%
512155	PAPER SERVICE	9,149.05	14,666.67	(5,517.62)	22,000.00	12,850.95	41.59%
512156	GENETIC TESTS	3,960.00	6,133.33	(2,173.33)	9,200.00	5,240.00	43.04%
512196	COMPUTER SUPPORT	2,221.22	1,633.33	587.89	2,450.00	228.78	90.66%
529160	INTERPRETER FEE	1,316.25	1,133.33	182.92	1,700.00	383.75	77.43%
529299	PURCHASE CARE & SERVICES	45,360.00	42,400.00	2,960.00	63,600.00	18,240.00	71.32%
531003	NOTARY PUBLIC RELATED	230.00	133.33	96.67	200.00	(30.00)	115.00%
531246	FPLS FEES	1,316.00	1,506.67	(190.67)	2,260.00	944.00	58.23%
531298	UNITED PARCEL SERVICE UPS	11.44	-	11.44	-	(11.44)	#DIV/0!
531301	OFFICE EQUIPMENT	1,009.75	2,333.33	(1,323.58)	3,500.00	2,490.25	28.85%
531303	COMPUTER EQUIPMT & SOFTW	3,115.82	-	3,115.82	-	(3,115.82)	#DIV/0!
531311	POSTAGE & BOX RENT	10,479.25	13,133.33	(2,654.08)	19,700.00	9,220.75	53.19%
531311	POSTAGE - NIVD	1,378.95	233.33	1,145.62	350.00	(1,028.95)	393.99%
531312	OFFICE SUPPLIES	10,296.95	9,000.00	1,296.95	13,500.00	3,203.05	76.27%
531313	PRINTING & DUPLICATING	1,853.23	1,200.00	653.23	1,800.00	(53.23)	102.96%
531314	SMALL ITEMS OF EQUIPMENT	658.84	-	658.84	-	(658.84)	#DIV/0!
531321	PUBLICATION OF LEGAL NOTICE	547.80	866.67	(318.87)	1,300.00	752.20	42.14%
531323	SUBSCRIPTIONS-TAX & LAW	2,144.13	2,012.00	132.13	3,018.00	873.87	71.04%
531324	MEMBERSHIP DUES	1,855.00	1,270.00	585.00	1,905.00	50.00	97.38%
531326	ADVERTISING	142.46	-	142.46	-	(142.46)	#DIV/0!
531348	EDUCATIONAL SUPPLIES	1,039.84	866.67	173.17	1,300.00	260.16	79.99%
531351	GAS/DIESEL	25.00	66.67	(41.67)	100.00	75.00	25.00%
532325	REGISTRATION	1,737.00	1,956.67	(219.67)	2,935.00	1,198.00	59.18%
532332	MILEAGE	883.90	1,133.33	(249.43)	1,700.00	816.10	51.99%
532334	COMMERCIAL TRAVEL	2,662.00	535.33	2,126.67	803.00	(1,859.00)	331.51%
532335	MEALS	590.67	733.33	(142.66)	1,100.00	509.33	53.70%
532336	LODGING	1,886.59	2,533.33	(646.74)	3,800.00	1,913.41	49.65%
532339	OTHER TRAVEL & TOLLS	287.46	186.67	100.79	280.00	(7.46)	102.66%
532340	CONTRACTED EXTRADITIONS	1,788.00	6,666.67	(4,878.67)	10,000.00	8,212.00	17.88%
533225	TELEPHONE & FAX	820.81	1,666.67	(845.86)	2,500.00	1,679.19	32.83%
535242	MAINTAIN MACHINERY & EQUIP	396.37	933.33	(536.96)	1,400.00	1,003.63	28.31%
571004	IP TELEPHONY ALLOCATION	1,843.36	1,843.33	0.03	2,765.00	921.64	66.67%
571005	DUPLICATING ALLOCATION	149.36	149.33	0.03	224.00	74.64	66.68%
571007	MIS DIRECT CHARGES	1,048.54	-	1,048.54	-	(1,048.54)	#DIV/0!
571009	MIS PC GROUP ALLOCATION	23,046.00	21,649.33	1,396.67	32,474.00	9,428.00	70.97%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	6,432.00	6,432.00	-	9,648.00	3,216.00	66.67%
591519	OTHER INSURANCE	2,297.36	2,533.33	(235.97)	3,800.00	1,502.64	60.46%
Totals		790,045.27	838,256.67	(48,211.40)	1,257,385.00	467,339.73	62.83%

Other Financing Sources (Uses)

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
Totals		-	-	-	-	-	#DIV/0!
Total Business Unit		251,371.59	130,719.33	120,652.26	196,079.00	(55,292.59)	128.20%

County of Jefferson

NOTICE OF INJURY OR PROPERTY DAMAGE

1. Today's Date: 9/8/2014		2. Your Name (Last, First, Middle Initial) Dunham, Lisa M.	
3. Your Address: 826 Whitewater Avenue			
4. City, State, Zip Fort Atkinson, WI 53538			
5. Telephone Number (Daytime) (920) 213-0319		6. Telephone Number (Nighttime) (920) 213-0319	
7. Date of Incident 8/20/2014	8. Time of Incident 2:30 <input type="checkbox"/> AM <input checked="" type="checkbox"/> PM	9. Type of Loss <input type="checkbox"/> Bodily Injury () Property Damage <input checked="" type="checkbox"/> Other <u>Damage to vehicle</u>	10. Police Notified <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
11. Location where incident happened. Include street address or highway if possible. Faville Park Lake Mills, WI			
12. Describe what happened. (Attach additional pages, photographs, police reports, or any other supporting documents required.) During symptom management contact in community, consumer became agitated. Was riding his bike and rode bike into parking lot where worker's car was parked. Consumer was yelling to worker, looking back at worker and riding bike near car. Worker did not respond as consumer was agitated and aggressive. Consumer came back from parking lot and stated "I hope you like your car all scratched up because that's what I did." Agitation continued, with consumer pushing worker, taking phone when worker attempted to call for help, and throwing phone in garbage. Phone was recovered.			
13. Your Estimated Damage Bodily Injury \$ 0.00 Property Damage \$ 1,126.88		14. Attach a complete list of property damaged. Include estimates of repair costs or other relevant information. Car door handle, two car doors scratched. Estimate is included.	
15. For bodily injury, describe extent of injuries.			
16. Name of Attending Physician.		17. Place of Treatment	
18. Attach copies of any other supporting documents, (invoices, bills, etc.) and return to: Jefferson County Clerk 320 South Main Street, Room 109 Jefferson WI 53549		19. I certify the above information is true and correct to the best of my knowledge.  Your Signature	

If you have any questions about how to complete this form, please call the Jefferson County Clerk's office at (920) 674-7144 between the hours of 8:00 AM and 4:30 PM weekdays.

LUCKY B AUTOBODY
40 EAST ROCKWELL
FORT ATKINSON, WI 53538
PHONE: (920)563-7420 FAX: (920)563-7447

*** PRELIMINARY ESTIMATE ***

09/05/2014 11:46 AM

Owner

Owner: LISA DUNHAM
Address: 826 WHITEWATER AVE
City State Zip: Fort Atkinson, WI 53538

Work/Day: (920)213-0319
FAX:

Inspection

Inspection Date: 09/05/2014 11:47 AM

Inspection Type:

Repairer

Repairer: Lucky B Auto Body
Address: 40 Rockwell Ave
City State Zip: Fort Atkinson, WI 53538

Contact: Bruce Johnson
Work/Day:
Work/Day:

Vehicle

2012 Honda Civic LX 4 DR Sedan
4cyl Gasoline 1.8 VTEC
5 Speed Automatic

Lic.Plates: 646-PBP
Lic Expire:
Veh Insp# :
Condition:
Ext. Color: TAFFETA WHITE
Ext. Refinish: Two-Stage
Ext. Paint Code: NH578

Lic State:
VIN: 19XFB2F51CE061677
Mileage Type: Actual
Code: H0333D
Int. Color:
Int. Refinish: Two-Stage
Int. Trim Code:

Options

2nd Row Head Airbags	AM/FM CD Player	Air Conditioning
Alarm System	Anti-Lock Brakes	Auto Headlamp Control
Bodyside Moldings	Bucket Seats	Center Console
Cruise Control	Daytime Running Lights	Dual Airbags
Floor Mats	Halogen Headlights	Head Airbags
Intermittent Wipers	Keyless Entry System	Lighted Entry System
MP3 Player	Power Brakes	Power Door Locks
Power Mirrors	Power Steering	Power Windows
Rear Bench Seat	Rear Window Defroster	Rem Trunk-L/Gate Release
Side Airbags	Stability Cntrl Suspensn	Steel Wheels
Strg Wheel Radio Control	Tachometer	Telescopic Steering Whl
Theft Deterrent System	Tilt Steering Wheel	Tinted Glass
Traction Control System	Trip Computer	Velour/Cloth Seats

Damages

Line	Op	Guide	MC	Description	MFR.Part No.	Price	ADJ%	B%	Hours	R
Front Body And Windshield										
1	BR	103	13	Fender,Front LT	Blend Refinish 0.9 Blend 0.6 Two-stage setup 0.5 Two-stage				2.0	RF
Front Doors										
2	I	207		Door Shell,Front LT	Repair				1.0*	SM
3	L	207		Door Shell,Front LT	Refinish 2.0 Surface 0.4 Two-stage				2.4	RF
4	RI	237		Mldg,Front Door Belt LT	R & I Assembly				0.7	SM
5	RI	1188		Housing,Mirror Outer LT	R & I Assembly				0.6	SM
6	RI	245		Handle,Front Door Otr LT	R & I Assembly				0.3	SM
Rear Doors										
7	I	287		Door Shell,Rear LT	Repair				1.0*	SM
8	L	287		Door Shell,Rear LT	Refinish 1.8 Surface 0.4 Two-stage				2.2	RF
9	RI	329		Mldg,Rear Door Belt LT	R & I Assembly				0.9	SM
10	E	443	01	Handle,RR Door Outer LT	72680SNEA11ZB	\$39.13			0.5	SM
Quarter And Rocker Panel										
11	BR	389		Pnl,Qtr (in Window Opn LT	Blend Refinish 0.9 Blend 0.4 Two-stage				1.3	RF
Manual Entries										
12	SB			Hazardous Waste Removal	Sublet Repair	\$3.00*				SM
13	EC			Corrosion Protection	Replace Economy	\$5.00*			0.2*	SM
14	EC			Cover Car Exterior	Replace Economy	\$3.00*				SM
14	Items									

MC Message

01 CALL DEALER FOR EXACT PART # / PRICE
13 INCLUDES 0.6 HOURS FIRST PANEL TWO-STAGE ALLOWANCE

Estimate Total & Entries

Gross Parts					\$39.13		
Other Parts					\$8.00		
Paint Materials					\$284.40		
Parts & Material Total						\$331.53	
Tax on Parts & Material			@ 5.500%			\$18.23	
Labor	Rate	Replace Hrs	Repair Hrs	Total Hrs			
Sheet Metal (SM)	\$56.00	3.2	2.0	5.2	\$291.20		
Mech/Elec (ME)	\$60.00						
Frame (FR)	\$60.00						
Refinish (RF)	\$56.00	7.9		7.9	\$442.40		
Paint Materials	\$36.00						
Labor Total				13.1 Hours		\$733.60	
Tax on Labor			@ 5.500%		\$40.35		
Sublet Repairs					\$3.00		

Tax on Sublet	@ 5.500%	\$0.17	
Gross Total			\$1,126.88
Net Total			\$1,126.88

Alternate Parts C/00/00/00/00/00 CUM 00/00/00/00/00 Zip Code: 53538 Default

Audatex Estimating 7.0.334 ES 09/05/2014 11:53 AM REL 7.0.334 DT 08/01/2014 DB 09/01/2014
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2.3 HRS WERE ADDED TO THIS ESTIMATE BASED ON AUDATEX'S TWO-STAGE REFINISH FORMULA.

THIS ESTIMATE HAS BEEN PREPARED BASED ON THE USE OF ONE OR MORE REPLACEMENT PARTS SUPPLIED BY A SOURCE OTHER THAN THE MANUFACTURER OF YOUR MOTOR VEHICLE. WARRANTIES APPLICABLE TO THESE REPLACEMENT PARTS ARE PROVIDED BY THE MANUFACTURER OR DISTRIBUTOR OF THE REPLACEMENT PARTS RATHER THAN BY THE MANUFACTURER OF YOUR MOTOR VEHICLE.

Op Codes

* = User-Entered Value	E = Replace OEM	NG = Replace NAGS
EC = Replace Economy	OE = Replace PXN OE Srpls	UE = Replace OE Surplus
ET = Partial Replace Labor	EP = Replace PXN	EU = Replace Recycled
TE = Partial Replace Price	PM = Replace PXN Reman/Rebit	UM = Replace Reman/Rebuilt
L = Refinish	PC = Replace PXN Reconditioned	UC = Replace Reconditioned
TT = Two-Tone	SB = Sublet Repair	N = Additional Labor
BR = Blend Refinish	I = Repair	IT = Partial Repair
CG = Chipguard	RI = R & I Assembly	P = Check
AA = Appearance Allowance	RP = Related Prior Damage	



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COBAN Technologies, Inc.
11375 W. Sam Houston Pkwy S., Suite 800
Houston, TX 77031-2348
TEL: 281-925-0488, FAX: 281-925-0535

SALES QUOTE

Quote No.: 140581
Date: 9/13/2014
Page: 1 of 2

Bill to: Attn: Sgt. Scheinkoenig
Jefferson County Sheriff's Department
411 S. Center Avenue
Jefferson, WI 53549-1703
Phone: 920-674-7310

Ship to: Attn: Sgt. Scheinkoenig
Jefferson County Sheriff's Department
411 S. Center Avenue
Jefferson, WI 53549-1703
Phone: 920-674-7310

Account No.: 1656		Your P/O No.: VIEVU & SERVER HDD	Terms: Net 30		
Sales Rep : DH		Shipping Via: GROUND	Due Date: 10/13/14		
Line	Item Number	Description	Quantity	Unit Price	Extended
1	VIEVU-03	VIEVU LE3 CAMERA PACKAGE Includes: LE3 Camera, 110v Wall Adapter, USB Cable, Spring Clip and Pin Clip 90 day factory warranty	12	899.00 /KT	10,788.00
2	WLIC-221	COBAN DVMS VIEVU SECURED INTERFACE Software License with First Year Technical Support (per device)	12	95.00 /KT	1,140.00
3	WMAIN-16	VIEVU 21 MONTH EXTENDED WARRANTY (available only if VIEVU unit is purchased from COBAN) ***OPTIONAL***	12	295.00 /KT	3,540.00
4	WMAIN-201	COBAN DVMS VIEVU SECURED INTERFACE RENEWAL 2nd Year - Software Maintenance and Technical Support (per device) ***OPTIONAL***	12	95.00 /KT	1,140.00
5	LFEE-053	SHIPPING- Miscellaneous VieVu Cameras Vendor Drop Ship	10	15.00 /KT	150.00
6	BAAA-00	BO- OTHER LE3 Cradle - Promotion Free Cradle with every 10 LE3 Camera purchase!!!	1	/KT	
7	BAAA-00	BO- OTHER 1TB Dell HDD Part # 342-2006	4	599.95 /KT	2,399.80



COBAN Technologies, Inc.
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Houston, TX 77031-2348
TEL: 281-925-0488, FAX: 281-925-0535

SALES QUOTE

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Date: 9/13/2014
Page: 2 of 2

Bill to: Attn: Sgt. Scheinkoenig
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Ship to: Attn: Sgt. Scheinkoenig
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411 S. Center Avenue
Jefferson, WI 53549-1703
Phone: 920-674-7310

Account No.:	1656	Your P/O No.:	VIEVU & SERVER HDD	Terms:	Net 30
Sales Rep :	DH	Shipping Via:	GROUND	Due Date:	10/13/14
Line	Item Number	Description	Quantity	Unit Price	Extended

8	LFEE-053	SHIPPING- Miscellaneous Dell Server HDD	1	75.00 /KT	75.00
---	----------	--	---	-----------	-------

Sub Total: 19,232.80

Sales Tax:

Total Amount: 19,232.80

Balance: 19,232.80

Invoice

Willie Osborne
186 Canal Rd
Waterloo, Wi 53594
Phone # 920-988-1420

DATE	INVOICE #
9/2/2014	221

BILL TO
Jefferson County Duane Scott This is an estimate

DUE DATE	P.O. NUMBER
10/2/2014	

ITEM	DESCRIPTION	QTY	RATE	AMOUNT
materials	prep materials	1.0		800.00
labor	Paint Mrap	1.0		5,400.00
misc	Paint Donated by Martin Senour	1.0		0.00
This is an estimate, not a final bill. Pricing may change as job specifications/material cost change		Subtotal		6,200.00
		5.5% 5.5		0.00
		Total		6,200.00

JEFFERSON COUNTY INVESTMENT POLICY

INTRODUCTION

The timely deposit and investment of public funds is an important and integral part of any cash management program. In order to maximize cash available for investments, all county departments shall remit funds at least weekly to the County Treasurer's Office.

Acceptance and approval of this statement is intended for the use and guidance of the designated official with investment authority.

This policy shall be periodically reviewed by the Finance Committee, and recommendations to amend the existing ordinance shall be presented to the County Board for its consideration. [am. 03-08-11, Res. 2010-105]

STATEMENT OF PURPOSE

The purpose of this investment policy is to establish guidelines for investments which are broad enough to allow the investment officer to function properly within the parameters of responsibility and authority. It is also intended to be specific enough to establish a prudent set of basic procedures to assure that investment assets are adequately safeguarded. It assures that the fundamental principle concerning any investment program involving public moneys has four basic ingredients: legality, safety, liquidity & yield.

OVERALL RESPONSIBILITY FOR CASH MANAGEMENT AND INVESTMENT

Effective cash management involves controlling cash from the time it is received until it is disbursed. It requires the availability of accurate information on a timely basis. One person shall be delegated the day to day responsibility for the overall financial operation to determine cash availability and needs.

1) **AUTHORITY.** Pursuant to Section 59.62(1), Wis. Stats., County Board authority to invest and reinvest money of the County, to sell or exchange securities so purchased and to provide for the safekeeping of such securities is delegated to the County Treasurer, as the County's Investment Officer. In the absence or illness of the County Treasurer this authority shall be delegated to the Deputy Treasurer.

2) **INVESTMENT.** The County Treasurer may purchase securities that are permissible investments from money in his/her custody, which is not required for the immediate needs of the County, as he/she deems wise and expedient. The investment activity of Wisconsin public funds is governed by Section 66.0603(1m) and other sections off the Wisconsin Statutes as follows: "A county, city, village, town, school district, drainage district, technical college district or other governing board other than a local professional football stadium district board created under subch. IV of ch. 229, may invest any of its funds . . ." in accordance with Section 66.0603(1m).

The Finance Committee shall consult quarterly with the County Treasurer regarding such investments. The Treasurer shall provide the Committee with a quarterly detailed list of all the investment portfolio holdings.

The County Treasurer shall communicate with financial institutions and/or investment advisors and avail himself/herself of other financial information on current or pending market conditions in making his/her decision on rates and maturities as well as the securities to be purchased. In making all investment decisions, the County Treasurer shall endeavor to obtain the highest rate of interest offered unless he/she deems such offer to be contrary to the overall investment objectives of the County.

3) **REDEMPTION.** The County Treasurer shall periodically redeem the securities in which County money has been invested pursuant to (2) so that the proceeds may be applied to the purpose for which the original purchase money was designated or placed in the County Treasury.

4) **DEPOSITS.** Any federal or state chartered bank or credit union with offices located in the City of Jefferson, Jefferson County, Wisconsin, shall be the working financial institutions. [am. 03-08-11, Res. 2010-105]

5) **INVESTMENT ADVISORS.** The County Treasurer may utilize investment advisors/brokers as approved by the Finance Committee.

6) **SAFEKEEPING.** All securities shall be held in the name of the County and held in trust by either an independent broker/dealer or in an off-premises safety deposit box.

ACCOUNTS AND RECORDS

It shall be the responsibility of the designated Investment Officer in consultation with the Finance Committee to establish sufficient records and accounts to:

- detail each investment as to purchase date, cost, maturity date, yield and market value,
- provide any necessary internal controls,
- any other records that may be required to accurately reflect all investment transactions.

COLLATERALIZATION OF FUNDS

With the passage of Wisconsin Act 25, effective August 1, 1985, there is no longer the overall guarantee of public funds by the State. In effect, Act 25 abolished the state deposit guarantee fund. It will continue to pledge general purpose revenues under Wis. Stats., 20.144(1)(a), for the payment of losses of public deposits until the balance of the appropriation is exhausted. However, no payment for a loss in excess of \$400,000 for any one public depositor in any individual public depository may be made above current FDIC (Federal Deposit Insurance Corporation) levels for deposits in any one institution. [am. 03-08-11, Res. 2010-105]

Chapter 34.07 as amended provides that a surety bond or other security may be required of a given public depository for any public deposit that exceeds the \$400,000 amount guaranteed by the State. Jefferson County will not require this collateral for any deposit that exceeds the amounts guaranteed by the State and the F.D.I.C. The rationale for not requiring collateralization shall be to either

maximize investment returns and/or reduce bank fees. The Finance Committee shall periodically review the need for collateralization. [am. 03-08-11, Res. 2010-105]

Should the policy change regarding collateralization, Certificates of Deposits or other investments exceeding the amounts currently insured by the State and the FDIC shall be fully secured by obligations of the United States Government or its agencies. Such securities shall be delivered to the County or held by an independent third party chosen by the County. Substitution of collateral by the independent third party shall only be allowed with the written approval of the County's Investment Officer. The market value of the collateral shall at all times equal or exceed the principal amount of the certificate of deposit. Value of the collateral shall be monitored and market value shall near the bid or closing price of the security as quoted in the Wall Street Journal or other recognized pricing source. The investing officer shall be authorized to sign for agreements with the Custodial Bank or the receipt for any pledged securities. [am. 03-08-11, Res. 2010-105]

Responsibility for the administration of the foregoing rests with the County Treasurer.

INVESTMENT RELATED RISKS

1. Custodial credit risk for deposits, when collateralization is required. [am. 03-08-11, Res. 2010-105]
 - a. Definition: Risk that in the event of the failure of a depository financial institution, the County will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party.
 - b. Related Policy: For those institutions which the County holds deposits and investments:
 - i. Ensure that security interest in collateral pledged to secure deposits and investments are enforceable against the receiver of a failed financial institution via:
 1. Agreement is in writing
 2. Agreement was approved by the board of directors of the depository or its loan committee, and
 3. Agreement has been continuously from the time of execution an official record of the depository institution.
 - ii. All pledged collateral shall be held at an independent third party institution, and evidenced by a written agreement in an effort to satisfy the Uniform Commercial Code (UCC) requirement for control.
2. Custodial credit risk
 - a. Definition: Risk that in the event of the failure of the counterparty to a transaction, the County will not be able to recover the value of investment or collateral securities that are in the possession of an outside party.
 - b. Related Policy: Accomplished through same policy as Custodial Credit Risk for Deposits as above.
3. Credit risk
 - a. Definition: Risk that an issuer or other counterpart of an investment will not fulfill its obligation to the County. [am. 05-12-09, Res. 2009-24]
 - b. Related policy: Investments shall be as permitted by Wisconsin Statute §66.03. [am. 05-12-09, Res. 2009-24]

- c. In the event a corporate security purchased under the authority of Wisconsin Statute §66.0603(1m)(4) subsequently drops below highest or second highest rating categories as defined by a nationally recognized rating agency, the investment officer shall not purchase any additional securities issued by that corporation until such time as their rating returns to the highest or second highest rating. [am. 05-12-09, Res. 2009-24]
- 4. Concentration of credit risk
 - a. Definition: Risk of loss attributed to the County investment in a single issuer.
 - b. Related Policy: The County Investment Officer shall diversify the investment portfolio within the allowed securities as needed with investment return, liquidity, and immediate cash flow needs kept in mind. The only limit related to concentration of securities shall be that no more than five percent (5%) of the investment portfolio shall be commercial paper from a single issuer. [am. 03-08-11, Res. 2010-105]
- 5. Interest rate risk for investments
 - a. Definition: Risk that changes in interest rates will adversely affect the fair value of an investment.
 - b. Related Policy: The County shall not have investments with maturities longer than 36 months unless specifically recommended by the Investment Officer and approved by the Finance Committee.
 - c. In the event that the Finance Committee cannot meet before the Investment Officer recommends purchasing an investment with a maturity longer than 36 months, the Chair of the Finance Committee shall provide preliminary approval for the purchase. Should the Finance Committee Chair not be available, the County Board Chair shall provide the preliminary approval. Such preliminary approval shall be ratified by the Finance Committee at their next meeting. [am. 03-08-11, Res. 2010-105]

REPORTS

The County Treasurer, as Investment Officer, shall provide the County Board a monthly written report on the general condition of the County's cash and investments.

The Investment Advisor shall provide a twelve month (August 1 – July 31) report to the Finance Committee on the County's investment activity for the reporting period and recommendations for improvement to the County's investment strategy for the next reporting period. The report shall be presented at the regular Finance Committee meeting in August to aid in the subsequent year budget preparation. [am. 03-08-11, Res. 2010-105]

Adopted October 23, 2007 – Resolution No. 2007-61
Am. 05-12-09 – Resolution No. 2009-24
Am. 03-08-11 – Resolution No. 2010-105

Jefferson County
Contingency Fund
For the Year Ended December 31, 2014

Ledger Date	Description	General (599900)	Vested Benefits (599909)	Authority	Publish Date
1-Jan-14	Tax Levy	543,473.00	275,000.00		
9-Sep-14	Additional Boiler Cost	(87,500.00)		County Board	
Total amount available		455,973.00	275,000.00		
Net		455,973.00	275,000.00		
Potential Contingency Transfers: For Citrex Purchase Sheriff Contract		70,605.00			