

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

Date: Thursday, January 8, 2015

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. Public comment (Members of the public who wish to address the Committee on specific agenda items must register their request at this time)
6. Approval of Finance Committee minutes for December 11, 2014
7. Communications
8. Discussion and possible action on selling two unused remnant parcels of land adjoining Highway B located in the Town of Aztalan.
9. Presentation and Discussion with Ehlers for the final bonding issue
10. Monthly Financial Report for November 2014-Finance Department
11. Monthly Financial Report for November 2014-County Clerk
12. Monthly Financial Report for November 2014-Treasurer
13. Monthly Financial Report for November 2014-Child Support
14. Discussion of funding for projects related to the new Highway Facilities
15. Review and discussion on 2014 projections of budget vs. actual
16. Update on contingency fund balance
17. Set future meeting schedule, next meeting date, and possible agenda items
18. Payment of invoices
19. Adjourn

Next scheduled meetings: Thursday, February 12, 2015 Regular Meeting
Friday, March 6, 2015 Closing Year End and Carryovers
Thursday, March 12, 2015 Regular Meeting
Thursday, April 9, 2015 Regular Meeting
Thursday, May 14, 2015 Regular Meeting
Thursday, June 11, 2015 Regular Meeting

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

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

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

Jefferson County
Finance Committee Minutes
December 11, 2014

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

1. **Call to order** – Richard Jones called the meeting to order at 8:30 a.m.
2. **Roll call (establish a quorum)** – All committee members were present. Staff in attendance was Ben Wehmeier, Tammy Worzalla and Brian Lamers. Members of the public included Amy Smith from the Jefferson Daily Union
3. **Certification of compliance with the Open Meetings Law** – Wehmeier certified that notice of the meeting complied with the Open Meetings Law.
4. **Review of the agenda**-No Changes
5. **Public Comments** – None
6. **Approval of Finance Committee minutes for November 13th, 2014.** A motion was made by Hanneman/Poulson to approve the minutes of November 13th, 2014. The motion passed 5-0.
7. **Communications** –None
8. **Monthly Financial Report for October 2014-Finance Department.** Lamers went through the October 2014 report. Nothing unusual noted.
9. **Monthly Financial Report for October 2014-County Clerk.** Nothing unusual noted.
10. **Monthly Financial Report for October 2014-Treasurer.** Lamers went through the report and explained that the interest on taxes and investment is below budget around \$10,000 however the fair market value adjustment through November is approximately a positive \$136,000. The Treasurer will be under budget for expenditures of approximately \$36,000.
11. **Monthly Financial Report for October 2014-Child Support.** Lamers explained that the revenues are reimbursed quarterly so it is hard to determine what we will be receiving. The federal and state reimbursement is approx. 67% and there are usually no issues with expenditure overages.
12. **Discussion of funding for projects related to the new Highway Facilities.** Wehmeier stated that Elhers will be here for the January Finance Committee to talk about the next bonding and where the market is heading. There have been discussions on the satellite shops and there will need to be discussions on what funding will be required in the last bonding issue.
13. **Review and discussion on 2014 projections of budget vs. actual.** Lamers stated there is a concern with Register of Deeds revenues being down from the projected budget, currently the

estimate is about \$60,000. Lamers stated that the Sheriff is tracking over \$200,000 deficit for November but there are many variables that could change that result and many factors to consider in the estimate. The payout for comp time was over \$61,000 just in wages, not including fringes. A majority comes from the Jail with revenues being down and overtime. Discussion on the Treasurer was with the monthly financial report. Discussion regarding the Corp Counsel office and the overage that will have to be covered with the vested benefits contingency from retirement payouts.

- 14. Discussion and possible action for RFP for Investment Advisory Services.** Jones asked if Lamers could be included along with the Treasurer on any RFP questions. Wehmeier asked the Committee if they were in agreement with the evaluation point structure in the RFP. The Committee was fine with the evaluation point structure.
- 15. Update on contingency fund balance.** Lamers directed the Finance Committee to the schedule showing the current balance of 2014 general contingency of \$399,658 and the vested benefits balance of \$275,000. Lamers explained that there are a couple of potential contingency transfers in 2014. The resolution to fund the secure remote access project (Citrix) was approved at County Board for \$162,605.13 with \$92,000 from carryover funds from Human Services and a transfer of the balance required from contingency at the end of the year for the various departments impacted. The other possible transfer would be for the Sheriff Department to cover the overage in salaries with the contract settlement if needed at year end. The vested benefits may need to be used in the Corp Counsel office with the payouts for the retired Corp Counsel and Assistant Corp Counsel.
- 16. Set future meeting schedule, next meeting date, and possible agenda items** – The next meeting is Thursday, January 8, 2015 at 8:30 am. On the next regular meeting, the agenda items will include an update on the Highway projects, projections of budget vs. actual and Ehlers to discuss the final bonding.
- 17. Payment of Invoices**-After review of the invoices, a motion was made by Hanneman/Schroeder to approve the payment of invoices totaling \$2,619,666.67 for the main review and \$1,709,537.05 for the other payments and payroll deductions. The motion passed 5-0.
- 18. Adjourn** – A motion was made by Braughler/Hanneman to adjourn at 9:10 a.m. The motion passed 5-0.

Respectfully submitted,

Jennifer Hanneman
Finance Committee
Jefferson County
/bll

Jefferson County Corporate Council : I am asking Jefferson County to sell me two remnant parcels of which you hold since Hwy B was reconstructed in the 1960's or so.

I have had a survey map made which shows both small parcels. I now own the land which butts up to both parcel A and B. At the time when Hwy B was reconstructed the land was owned by my Great Uncles. Parcel B came from their farm and reconnecting it with my existing land would give me the ability to tile the East side of my land to the ditch that runs North through my land on the North side of Hwy B as well as provide me a secure entrance to the land. Owning parcel A would allow me access to the West side of my land and allow me to tile the West side into the ditch between my land and the neighbors to my West. Selling these parcels to me would also get them back on the tax role instead of laying idle. I would mow them or plant crops on them if possible. We would put an easement on the deed for driveway right of way to the house located behind my existing land and that of parcel B.

Please consider my proposal. Thanks Dave & Yvette Messmer
11-13-2014

Thm
#d

PRELIMINARY MAP FOR PROPOSED ACQUISITION OF TWO PARCELS LOCATED IN THE NE 1/4 OF THE SW 1/4 AND THE NW 1/4 OF THE SE 1/4 OF SECTION 15, T7N, R14E, TOWN OF AZTALAN, JEFFERSON COUNTY, WISCONSIN

NOTES

- 1) Prepared for David E. Messmer, N6885 Hoopers Mill Road, Lake Mills, WI 53551, owner of adjoining property, per Warranty Deed Document No. 1212557 and Affidavit of Correction No. 1213507.
- 2) Bearings shown are referenced to the west line of the SW 1/4 of Section 15, T7N, R14E, Town of Aztalan, Jefferson County, Wisconsin.

LEGEND

- 3/4" dia rod set.
- 1" iron pipe found unless noted different.
- ▲ Existing metal right-of-way post found.
- () Recorded data.

Scale: 1" = 200'



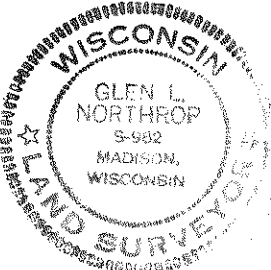
SURVEYOR'S CERTIFICATE

I hereby certify that I have prepared this map from existing County Highway "B" plans and from existing surveys of record and that this map is a true representation thereof and is correct to the best of my knowledge and belief.

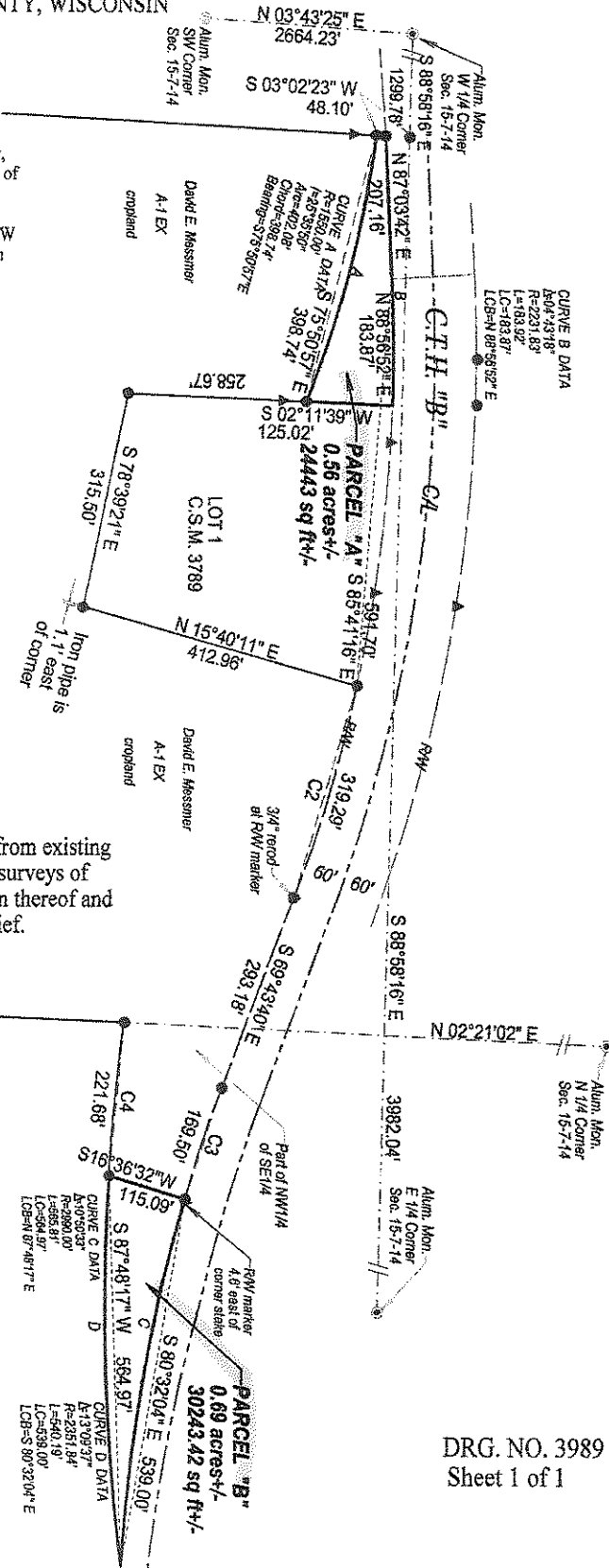
Dated Nov. 12, 2014

Glen L. Northrop

Glen L. Northrop, S-982



ORDER NO. AB 3989-14
 Drafted at ABEX Survey Company
 101 E. Main St. P.O. Box 369
 Cambridge, WI 53523
 608-423-3331



DRG. NO. 3989
 Sheet 1 of 1

Item #8

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
412100	SALES TAXES FROM COUNTY	(132.78)	(100.83)	(31.95)	(110.00)	22.78	120.71%
451004	GARNISHMENT FEES	(15.00)	-	(15.00)	-	15.00	#DIV/0!
451005	CHILD SUPPORT FEES	(1,548.57)	(1,558.33)	9.76	(1,700.00)	(151.43)	91.09%
451312	EMP PAYROLL CHARGES	(90.00)	-	(90.00)	-	90.00	#DIV/0!
474201	FAX INTERDEPARTMENT	(22.50)	(55.00)	32.50	(60.00)	(37.50)	37.50%
Totals		(1,808.85)	(1,714.17)	(94.68)	(1,870.00)	(61.15)	96.73%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
511110	SALARY-PERMANENT REGULAR	125,951.80	137,627.42	(11,675.62)	150,139.00	24,187.20	83.89%
511210	WAGES-REGULAR	86,589.70	102,019.50	(15,429.80)	111,294.00	24,704.30	77.80%
511310	WAGES-SICK LEAVE	4,897.95	-	4,897.95	-	(4,897.95)	#DIV/0!
511320	WAGES-VACATION PAY	10,947.78	-	10,947.78	-	(10,947.78)	#DIV/0!
511330	WAGES-LONGEVITY PAY	692.50	627.92	64.58	685.00	(7.50)	101.09%
511340	WAGES-HOLIDAY PAY	8,013.25	-	8,013.25	-	(8,013.25)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP	2,438.90	-	2,438.90	-	(2,438.90)	#DIV/0!
511380	WAGES-BEREAVEMENT	595.74	-	595.74	-	(595.74)	#DIV/0!
512141	SOCIAL SECURITY	18,046.65	18,184.83	(138.18)	19,838.00	1,791.35	90.97%
512142	RETIREMENT (EMPLOYER)	16,809.15	16,819.00	(9.85)	18,348.00	1,538.85	91.61%
512144	HEALTH INSURANCE	69,849.81	70,768.50	(918.69)	77,202.00	7,352.19	90.48%
512145	LIFE INSURANCE	72.40	71.50	0.90	78.00	5.60	92.82%
512173	DENTAL INSURANCE	4,341.60	4,422.00	(80.40)	4,824.00	482.40	90.00%
521213	ACCOUNTING & AUDITING	16,140.00	14,795.00	1,345.00	16,140.00	-	100.00%
521213	CAFR REPORTING	3,505.00	3,300.00	205.00	3,600.00	95.00	97.36%
521296	COMPUTER SUPPORT	2,884.53	3,165.25	(280.72)	3,453.00	568.47	83.54%
531243	FURNITURE & FURNISHINGS	-	366.67	(366.67)	400.00	400.00	0.00%
531303	COMPUTER EQUIPMT & SOFTW	535.00	458.33	76.67	500.00	(35.00)	107.00%
531311	POSTAGE & BOX RENT	2,099.70	1,833.33	266.37	2,000.00	(99.70)	104.99%
531312	OFFICE SUPPLIES	1,574.14	2,750.00	(1,175.86)	3,000.00	1,425.86	52.47%
531313	PRINTING & DUPLICATING	285.23	366.67	(81.44)	400.00	114.77	71.31%
531314	SMALL ITEMS OF EQUIPMENT	-	183.33	(183.33)	200.00	200.00	0.00%
531321	PUBLICATION OF LEGAL NOTICE	53.00	-	53.00	-	(53.00)	#DIV/0!
531324	MEMBERSHIP DUES	690.00	632.50	57.50	690.00	-	100.00%
531351	GAS/DIESEL	158.46	458.33	(299.87)	500.00	341.54	31.69%
532325	REGISTRATION	735.00	1,283.33	(548.33)	1,400.00	665.00	52.50%
532332	MILEAGE	140.00	183.33	(43.33)	200.00	60.00	70.00%
532335	MEALS	269.29	366.67	(97.38)	400.00	130.71	67.32%
532336	LODGING	1,409.64	2,566.67	(1,157.03)	2,800.00	1,390.36	50.34%
533225	TELEPHONE & FAX	146.25	229.17	(82.92)	250.00	103.75	58.50%
535242	MAINTAIN MACHINERY & EQUIP	-	916.67	(916.67)	1,000.00	1,000.00	0.00%
571004	IP TELEPHONY ALLOCATION	792.00	792.00	-	864.00	72.00	91.67%
571005	DUPLICATING ALLOCATION	11.00	11.00	-	12.00	1.00	91.67%
571007	MIS DIRECT CHARGES	1,048.54	-	1,048.54	-	(1,048.54)	#DIV/0!
571009	MIS PC GROUP ALLOCATION	10,082.38	10,082.42	(0.04)	10,999.00	916.62	91.67%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	3,445.75	3,445.75	-	3,759.00	313.25	91.67%
591519	OTHER INSURANCE	1,256.97	1,522.58	(265.61)	1,661.00	404.03	75.68%
Totals		396,509.11	400,249.67	(3,740.56)	436,636.00	40,126.89	90.81%

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		394,700.26	398,535.50	(3,835.24)	434,766.00	40,065.74	90.78%

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Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
431001	MARRIAGE LICENSE FEES	(20,295.00)	(17,416.67)	(2,878.33)	(19,000.00)	1,295.00	106.82%
431003	CONSERVATION LICENSE	(173.35)	(137.50)	(35.85)	(150.00)	23.35	115.57%
431005	DOMESTIC PARTNER LICENSE	(325.00)	-	(325.00)	-	325.00	#DIV/0!
431007	DNR-ATV-BOAT-SNOW-CO CLERK	(207.60)	(275.00)	67.40	(300.00)	(92.40)	69.20%
451002	PRIVATE PARTY PHOTOCOPY	(15.00)	-	(15.00)	-	15.00	#DIV/0!
451003	MARRIAGE WAIVER FEES	(1,195.00)	(825.00)	(370.00)	(900.00)	295.00	132.78%
451024	DMV TEMP LICENSE PLATE FEES	(360.00)	(275.00)	(85.00)	(300.00)	60.00	120.00%
451044	DOMESTIC WAIVER FEE	(20.00)	-	(20.00)	-	20.00	#DIV/0!
451308	POSTAGE FEES	(399.64)	(330.00)	(69.64)	(360.00)	39.64	111.01%
451404	PASSPORT FEES	(17,270.00)	(15,583.33)	(1,686.67)	(17,000.00)	270.00	101.59%
451413	PASSPORT PHOTO FEES	(5,382.69)	(3,666.67)	(1,716.02)	(4,000.00)	1,382.69	134.57%
474200	COPYING & PRINTING INTERDEP/	(4.50)	-	(4.50)	-	4.50	#DIV/0!
474201	FAX INTERDEPARTMENT	(22.50)	(45.83)	23.33	(50.00)	(27.50)	45.00%
Totals		(45,670.28)	(38,555.00)	(7,115.28)	(42,060.00)	3,610.28	108.58%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
511110	SALARY-PERMANENT REGULAR	64,964.48	66,027.50	(1,063.02)	72,030.00	7,065.52	90.19%
511210	WAGES-REGULAR	33,338.82	38,273.58	(4,934.76)	41,753.00	8,414.18	79.85%
511310	WAGES-SICK LEAVE	1,221.99	-	1,221.99	-	(1,221.99)	#DIV/0!
511320	WAGES-VACATION PAY	1,834.61	-	1,834.61	-	(1,834.61)	#DIV/0!
511330	WAGES-LONGEVITY PAY	206.25	195.25	11.00	213.00	6.75	96.83%
511340	WAGES-HOLIDAY PAY	1,283.66	-	1,283.66	-	(1,283.66)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP)	503.83	-	503.83	-	(503.83)	#DIV/0!
512141	SOCIAL SECURITY	7,818.57	7,905.33	(86.76)	8,624.00	805.43	90.66%
512142	RETIREMENT (EMPLOYER)	7,721.99	7,810.00	(88.01)	8,520.00	798.01	90.63%
512144	HEALTH INSURANCE	31,869.61	32,159.42	(289.81)	35,083.00	3,213.39	90.84%
512145	LIFE INSURANCE	56.87	39.42	17.45	43.00	(13.87)	132.26%
512173	DENTAL INSURANCE	1,944.35	1,980.00	(35.65)	2,160.00	215.65	90.02%
529167	CONSERVATION CONGRESS	410.00	687.50	(277.50)	750.00	340.00	54.67%
531301	OFFICE EQUIPMENT	-	458.33	(458.33)	500.00	500.00	0.00%
531303	COMPUTER EQUIPMT & SOFTWARE	-	458.33	(458.33)	500.00	500.00	0.00%
531311	POSTAGE & BOX RENT	1,677.36	2,291.67	(614.31)	2,500.00	822.64	67.09%
531312	OFFICE SUPPLIES	974.92	916.67	58.25	1,000.00	25.08	97.49%
531313	PRINTING & DUPLICATING	818.98	916.67	(97.69)	1,000.00	181.02	81.90%
531321	PUBLICATION OF LEGAL NOTICE	29.48	-	29.48	-	(29.48)	#DIV/0!
531323	SUBSCRIPTIONS-TAX & LAW	111.75	-	111.75	-	(111.75)	#DIV/0!
531324	MEMBERSHIP DUES	100.00	91.67	8.33	100.00	-	100.00%
532325	REGISTRATION	290.00	343.75	(53.75)	375.00	85.00	77.33%
532332	MILEAGE	494.11	550.00	(55.89)	600.00	105.89	82.35%
532335	MEALS	29.48	137.50	(108.02)	150.00	120.52	19.65%
532336	LODGING	518.00	577.50	(59.50)	630.00	112.00	82.22%
532339	OTHER TRAVEL & TOLLS	4.00	-	4.00	-	(4.00)	#DIV/0!
533225	TELEPHONE & FAX	423.63	733.33	(309.70)	800.00	376.37	52.95%
533236	WIRELESS INTERNET	228.92	155.83	73.09	170.00	(58.92)	134.66%
571004	IP TELEPHONY ALLOCATION	474.87	474.83	0.04	518.00	43.13	91.67%
571005	DUPLICATING ALLOCATION	424.38	424.42	(0.04)	463.00	38.62	91.66%
571007	MIS DIRECT CHARGES	1,048.54	-	1,048.54	-	(1,048.54)	#DIV/0!
571009	MIS PC GROUP ALLOCATION	5,281.87	5,281.83	0.04	5,762.00	480.13	91.67%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	1,378.69	1,378.67	(0.04)	1,504.00	125.37	91.66%
591519	OTHER INSURANCE	589.71	629.75	(40.04)	687.00	97.29	85.84%
591521	OFFICIAL BONDS	-	29.33	(29.33)	32.00	32.00	0.00%
Totals		168,073.66	170,928.08	(2,854.42)	186,467.00	18,393.34	90.14%

Other Financing Sources (Uses)

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
Totals		-	-	-	-	-	#DIV/0!
Total Business Unit		122,403.38	132,373.08	(9,969.70)	144,407.00	22,003.62	84.76%

Item #11

County Clerk-November
1202 Elections

Date Ran 12/19/2014
Period 11
Year 2014

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
472004	ELECTION REIMBURSEMENT	(15,515.20)	(18,333.33)	2,818.13	(20,000.00)	(4,484.80)	77.58%
472007	MUNICIPAL OTHER CHARGES	(1,857.49)	(2,566.67)	709.18	(2,800.00)	(942.51)	66.34%
472008	SVRS CHARGES-GOVT UNITS	(4,527.88)	(5,500.00)	972.12	(6,000.00)	(1,472.12)	75.46%
473015	ELECTION MAINT CONTRACTS	(5,524.50)	(4,427.50)	(1,097.00)	(4,830.00)	694.50	114.38%
Totals		(27,425.07)	(30,827.50)	3,402.43	(33,630.00)	(6,204.93)	81.55%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
511210	WAGES-REGULAR	14,517.11	17,700.83	(3,183.72)	19,310.00	4,792.89	75.18%
511220	WAGES-OVERTIME	53.10	-	53.10	-	(53.10)	#DIV/0!
511240	WAGES-TEMPORARY	198.99	4,125.00	(3,926.01)	4,500.00	4,301.01	4.42%
511310	WAGES-SICK LEAVE	132.75	-	132.75	-	(132.75)	#DIV/0!
511320	WAGES-VACATION PAY	548.67	-	548.67	-	(548.67)	#DIV/0!
511330	WAGES-LONGEVITY PAY	48.50	87.08	(38.58)	95.00	46.50	51.05%
511340	WAGES-HOLIDAY PAY	621.83	-	621.83	-	(621.83)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP)	4.43	-	4.43	-	(4.43)	#DIV/0!
512141	SOCIAL SECURITY	1,192.55	1,658.25	(465.70)	1,809.00	616.45	65.92%
512142	RETIREMENT (EMPLOYER)	1,128.91	1,533.58	(404.67)	1,673.00	544.09	67.48%
512144	HEALTH INSURANCE	11,615.73	6,449.67	5,166.06	7,036.00	(4,579.73)	165.09%
512145	LIFE INSURANCE	22.50	18.33	4.17	20.00	(2.50)	112.50%
512173	DENTAL INSURANCE	730.73	990.00	(259.27)	1,080.00	349.27	67.66%
521219	OTHER PROFESSIONAL SERV	2,587.50	-	2,587.50	-	(2,587.50)	#DIV/0!
529153	BOARD OF CANVASSORS	1,010.00	806.67	203.33	880.00	(130.00)	114.77%
531303	COMPUTER EQUIPMT & SOFTWA	561.24	-	561.24	-	(561.24)	#DIV/0!
531311	POSTAGE & BOX RENT	45.66	55.00	(9.34)	60.00	14.34	76.10%
531312	OFFICE SUPPLIES	3,647.96	733.33	2,914.63	800.00	(2,847.96)	456.00%
531313	PRINTING & DUPLICATING	35,885.76	44,000.00	(8,114.24)	48,000.00	12,114.24	74.76%
531314	SMALL ITEMS OF EQUIPMENT	492.20	-	492.20	-	(492.20)	#DIV/0!
531321	PUBLICATION OF LEGAL NOTICE	7,784.50	14,666.67	(6,882.17)	16,000.00	8,215.50	48.65%
532332	MILEAGE	58.25	45.83	12.42	50.00	(8.25)	116.50%
532335	MEALS	229.88	110.00	119.88	120.00	(109.88)	191.57%
533225	TELEPHONE & FAX	47.35	91.67	(44.32)	100.00	52.65	47.35%
533236	WIRELESS INTERNET	228.83	275.00	(46.17)	300.00	71.17	76.28%
535242	MAINTAIN MACHINERY & EQUIP	16,225.00	15,127.75	1,097.25	16,503.00	278.00	98.32%
571004	IP TELEPHONY ALLOCATION	158.62	158.58	0.04	173.00	14.38	91.69%
571005	DUPLICATING ALLOCATION	276.87	276.83	0.04	302.00	25.13	91.68%
571009	MIS PC GROUP ALLOCATION	2,881.12	2,881.08	0.04	3,143.00	261.88	91.67%
571010	MIS SYSTEMS GRP ALLOC (ISIS)	509.63	509.67	(0.04)	556.00	46.37	91.66%
591519	OTHER INSURANCE	107.69	146.67	(38.98)	160.00	52.31	67.31%
Totals		103,553.86	112,447.50	(8,893.64)	122,670.00	19,116.14	84.42%

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		76,128.79	81,620.00	(5,491.21)	89,040.00	12,911.21	85.50%

Item # 11

Treasurer-November
1401

Date Ran 12/19/2014
Period 11
Year 2014

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
411300	DNR PILT	(49,375.17)	(49,500.00)	124.83	(54,000.00)	(4,624.83)	91.44%
411500	MANAGED FOREST	(4,689.18)	(2,750.00)	(1,939.18)	(3,000.00)	1,689.18	156.31%
418100	INTEREST ON TAXES	(655,975.18)	(641,666.67)	(14,308.51)	(700,000.00)	(44,024.82)	93.71%
441030	AG USE CONV PENALTY	(5,745.99)	(3,666.67)	(2,079.32)	(4,000.00)	1,745.99	143.65%
451007	TREASURERS FEES	(993.75)	(550.00)	(443.75)	(600.00)	393.75	165.63%
481001	INTEREST & DIVIDENDS	(179,413.60)	(206,250.00)	26,836.40	(225,000.00)	(45,586.40)	79.74%
481004	FAIR MARKET VALUE ADJUSTME	(137,020.16)	-	(137,020.16)	-	137,020.16	#DIV/0!
486004	MISCELLANEOUS REVENUE	(512.42)	-	(512.42)	-	512.42	#DIV/0!
Totals		(1,033,725.45)	(904,383.33)	(129,342.12)	(986,600.00)	47,125.45	104.78%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
511110	SALARY-PERMANENT REGULAR	57,462.72	57,542.83	(80.11)	62,774.00	5,311.28	91.54%
511210	WAGES-REGULAR	25,645.58	55,370.33	(29,724.75)	60,404.00	34,758.42	42.46%
511220	WAGES-OVERTIME	-	53.17	(53.17)	58.00	58.00	0.00%
511240	WAGES-TEMPORARY	2,168.72	-	2,168.72	-	(2,168.72)	#DIV/0!
511310	WAGES-SICK LEAVE	1,458.79	-	1,458.79	-	(1,458.79)	#DIV/0!
511320	WAGES-VACATION PAY	898.08	-	898.08	-	(898.08)	#DIV/0!
511330	WAGES-LONGEVITY PAY	157.54	310.75	(153.21)	339.00	181.46	46.47%
511340	WAGES-HOLIDAY PAY	340.77	-	340.77	-	(340.77)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP	14.31	-	14.31	-	(14.31)	#DIV/0!
511380	WAGES-BEREAVEMENT	76.32	-	76.32	-	(76.32)	#DIV/0!
512141	SOCIAL SECURITY	6,655.60	8,275.67	(1,620.07)	9,028.00	2,372.40	73.72%
512142	RETIREMENT (EMPLOYER)	6,345.83	8,360.92	(2,015.09)	9,121.00	2,775.17	69.57%
512144	HEALTH INSURANCE	30,639.80	40,198.58	(9,558.78)	43,853.00	13,213.20	69.87%
512145	LIFE INSURANCE	54.51	92.58	(38.07)	101.00	46.49	53.97%
512173	DENTAL INSURANCE	1,883.76	2,475.00	(591.24)	2,700.00	816.24	69.77%
521232	INVEST ADVISOR FEES	29,295.45	29,333.33	(37.88)	32,000.00	2,704.55	91.55%
531311	POSTAGE & BOX RENT	6,770.84	7,333.33	(562.49)	8,000.00	1,229.16	84.64%
531312	OFFICE SUPPLIES	1,076.85	916.67	160.18	1,000.00	(76.85)	107.69%
531313	PRINTING & DUPLICATING	18.30	91.67	(73.37)	100.00	81.70	18.30%
531314	SMALL ITEMS OF EQUIPMENT	169.00	45.83	123.17	50.00	(119.00)	338.00%
531324	MEMBERSHIP DUES	100.00	91.67	8.33	100.00	-	100.00%
532325	REGISTRATION	-	229.17	(229.17)	250.00	250.00	0.00%
532332	MILEAGE	-	366.67	(366.67)	400.00	400.00	0.00%
532335	MEALS	-	27.50	(27.50)	30.00	30.00	0.00%
532336	LODGING	-	275.00	(275.00)	300.00	300.00	0.00%
533225	TELEPHONE & FAX	143.41	275.00	(131.59)	300.00	156.59	47.80%
571004	IP TELEPHONY ALLOCATION	633.38	633.42	(0.04)	691.00	57.62	91.66%
571005	DUPLICATING ALLOCATION	144.87	144.83	0.04	158.00	13.13	91.69%
571007	MIS DIRECT CHARGES	1,048.54	-	1,048.54	-	(1,048.54)	#DIV/0!
571009	MIS PC GROUP ALLOCATION	8,642.37	8,642.33	0.04	9,428.00	785.63	91.67%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	1,723.37	1,723.33	0.04	1,880.00	156.63	91.67%
591519	OTHER INSURANCE	708.95	760.83	(51.88)	830.00	121.05	85.42%
591521	OFFICIAL BONDS	-	2,933.33	(2,933.33)	3,200.00	3,200.00	0.00%
593256	BANK CHARGES	1,339.60	1,466.67	(127.07)	1,600.00	260.40	83.73%
Totals		185,617.26	227,970.42	(42,353.16)	248,695.00	63,077.74	74.64%

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		(848,108.19)	(676,412.92)	(171,695.27)	(737,905.00)	110,203.19	114.93%

Item #12

Treasurer-November
1402 Tax Deed Exp

Date Ran 12/19/2014
Period 11
Year 2014

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
451030	FORECLOSURE REIMBURSEMENT	-	(641.67)	641.67	(700.00)	(700.00)	0.00%
483005	GAIN/LOSS-SALE FORCLD PRPTY	(38,500.00)	(41,250.00)	2,750.00	(45,000.00)	(6,500.00)	85.56%
Totals		(38,500.00)	(41,891.67)	3,391.67	(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	91.67	(84.17)	100.00	92.50	7.50%
521219	OTHER PROFESSIONAL SERV	-	91.67	(91.67)	100.00	100.00	0.00%
521255	PAPER SERVICE	-	91.67	(91.67)	100.00	100.00	0.00%
521273	TITLE SEARCH	1,500.00	916.67	583.33	1,000.00	(500.00)	150.00%
531311	POSTAGE & BOX RENT	512.95	275.00	237.95	300.00	(212.95)	170.98%
531313	PRINTING & DUPLICATING	-	45.83	(45.83)	50.00	50.00	0.00%
531321	PUBLICATION OF LEGAL NOTICE	2,419.75	2,750.00	(330.25)	3,000.00	580.25	80.66%
593742	UNCOLLECTED TAXES	25,866.80	13,750.00	12,116.80	15,000.00	(10,866.80)	172.45%
593749	OTHER LOSSES	-	2,750.00	(2,750.00)	3,000.00	3,000.00	0.00%
Totals		30,307.00	20,762.50	9,544.50	22,650.00	(7,657.00)	133.81%

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		(8,193.00)	(21,129.17)	12,936.17	(23,050.00)	(14,857.00)	35.54%

Item #12

Treasurer-November
1403 Plat books

Date Ran 12/19/2014
Period 11
Year 2014

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
451010	SALE OF MAPS & PLAT BOOKS	(2,219.88)	(3,666.67)	1,446.79	(4,000.00)	(1,780.12)	55.50%
451308	POSTAGE FEES	(29.00)	(91.67)	62.67	(100.00)	(71.00)	29.00%
471212	STATE PLAT BOOK SALES	(58.44)	(55.00)	(3.44)	(60.00)	(1.56)	97.40%
473014	LOCAL GOV'T PLAT BOOKS SALES	-	(55.00)	55.00	(60.00)	(60.00)	0.00%
474014	DEPT PLAT BOOK CHARGES	-	(91.67)	91.67	(100.00)	(100.00)	0.00%
Totals		(2,307.32)	(3,960.00)	1,652.68	(4,320.00)	(2,012.68)	53.41%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
531349	OTHER OPERATING EXPENSES	-	1,375.00	(1,375.00)	1,500.00	1,500.00	0.00%
Totals		-	1,375.00	(1,375.00)	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		(2,307.32)	(2,585.00)	277.68	(2,820.00)	(512.68)	81.82%

Item #12

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)	(88,111.83)	(20,706.17)	(96,122.00)	12,696.00	113.21%
421010	M S I INCENTIVES	(22,691.00)	(17,141.67)	(5,549.33)	(18,700.00)	3,991.00	121.34%
421012	STATE AID CS + ALL OTHERS	(542,245.38)	(764,613.67)	222,368.29	(834,124.00)	(291,878.62)	65.01%
421012	ST AID WAGES ALLOCATE	48,627.95	79,391.58	(30,763.63)	86,609.00	37,981.05	56.15%
421013	OTHER DEPT WAGE RETENTION	(11,928.75)	(26,115.83)	14,187.08	(28,490.00)	(16,561.25)	41.87%
421050	CS PERFORMANCE BASED INC	(162,895.00)	(138,314.92)	(24,580.08)	(150,889.00)	12,006.00	107.96%
421096	STATE AID MEDICAL SUPPORT	(12,188.00)	(7,667.92)	(4,520.08)	(8,365.00)	3,823.00	145.70%
442004	EXTRADITION REIMBURSEMENT	(5,487.89)	(366.67)	(5,121.22)	(400.00)	5,087.89	1371.97%
451011	CS PROG FEE REDUCE 66%	12,466.31	12,342.00	124.31	13,464.00	997.69	92.59%
451013	NVD ACTIVITIES REDUCTION	(2,996.50)	(2,744.50)	(252.00)	(2,994.00)	2.50	100.08%
451014	CS PROGRAM FEES	(15,643.44)	(18,333.33)	2,689.89	(20,000.00)	(4,356.56)	78.22%
455003	NON-IVD SERVICE FEES	(1,155.00)	(1,187.08)	32.08	(1,295.00)	(140.00)	89.19%
Totals		(824,954.70)	(972,863.83)	147,909.13	(1,061,906.00)	(236,351.30)	77.73%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
511110	SALARY-PERMANENT REGULAR	169,859.41	194,708.25	(24,848.84)	212,409.00	42,549.59	79.97%
511210	WAGES-REGULAR	344,533.86	430,927.75	(86,393.89)	470,103.00	125,569.14	73.29%
511220	WAGES-OVERTIME	5,221.84	5,298.33	(76.49)	5,780.00	558.16	90.34%
511230	WAGES-REGULAR OVERTIME	58.52	-	58.52	-	(58.52)	#DIV/0!
511240	WAGES-TEMPORARY	11,977.33	9,316.08	2,661.25	10,163.00	(1,814.33)	117.85%
511310	WAGES-SICK LEAVE	16,955.58	-	16,955.58	-	(16,955.58)	#DIV/0!
511320	WAGES-VACATION PAY	35,185.55	-	35,185.55	-	(35,185.55)	#DIV/0!
511330	WAGES-LONGEVITY PAY	2,384.57	2,492.42	(107.85)	2,719.00	334.43	87.70%
511340	WAGES-HOLIDAY PAY	20,241.03	-	20,241.03	-	(20,241.03)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP)	4,784.78	-	4,784.78	-	(4,784.78)	#DIV/0!
511380	WAGES-BEREAVEMENT	663.04	-	663.04	-	(663.04)	#DIV/0!
512141	SOCIAL SECURITY	45,295.05	47,279.83	(1,984.77)	51,578.00	6,282.94	87.82%
512142	RETIREMENT (EMPLOYER)	41,907.93	44,154.00	(2,246.07)	48,168.00	6,260.07	87.00%
512144	HEALTH INSURANCE	182,016.92	202,640.17	(20,623.25)	221,062.00	39,045.08	82.34%
512145	LIFE INSURANCE	294.38	310.75	(16.37)	339.00	44.62	86.84%
512146	WORKERS COMPENSATION	(1,899.85)	-	(1,899.85)	-	1,899.85	#DIV/0!
512148	UNEMPLOYMENT COMPENSATION	1,520.28	-	1,520.28	-	(1,520.28)	#DIV/0!
512173	DENTAL INSURANCE	11,687.34	12,606.00	(918.66)	13,752.00	2,064.66	84.99%
521255	PAPER SERVICE	10,465.54	12,833.33	(2,367.79)	14,000.00	3,534.46	74.75%
521256	GENETIC TESTS	4,760.00	8,433.33	(3,673.33)	9,200.00	4,440.00	51.74%
521296	COMPUTER SUPPORT	2,268.53	2,245.83	22.70	2,450.00	181.47	92.59%
529160	INTERPRETER FEE	1,811.25	1,558.33	252.92	1,700.00	(111.25)	106.54%
529299	PURCHASE CARE & SERVICES	60,480.00	58,300.00	2,180.00	63,600.00	3,120.00	95.09%
531003	NOTARY PUBLIC RELATED	230.00	183.33	46.67	200.00	(30.00)	115.00%
531246	FPLS FEES	1,974.00	2,071.67	(97.67)	2,260.00	286.00	87.35%
531298	UNITED PARCEL SERVICE UPS	11.44	-	11.44	-	(11.44)	#DIV/0!
531301	OFFICE EQUIPMENT	1,109.74	3,208.33	(2,098.59)	3,500.00	2,390.26	31.71%
531303	COMPUTER EQUIPMT & SOFTW/	3,115.82	-	3,115.82	-	(3,115.82)	#DIV/0!
531311	POSTAGE & BOX RENT	14,910.57	18,058.33	(3,147.76)	19,700.00	4,789.43	75.69%
531311	POSTAGE - NVD	1,615.95	320.83	1,295.12	350.00	(1,265.95)	461.70%
531312	OFFICE SUPPLIES	12,976.02	12,375.00	601.02	13,500.00	523.98	96.12%
531313	PRINTING & DUPLICATING	1,869.19	1,650.00	219.19	1,800.00	(69.19)	103.84%
531314	SMALL ITEMS OF EQUIPMENT	1,887.48	1,100.00	787.48	1,200.00	(687.48)	157.29%
531321	PUBLICATION OF LEGAL NOTICE	704.80	1,191.67	(486.87)	1,300.00	595.20	54.22%
531323	SUBSCRIPTIONS-TAX & LAW	2,942.91	2,766.50	176.41	3,018.00	75.09	97.51%
531324	MEMBERSHIP DUES	1,870.41	1,746.25	124.16	1,905.00	34.59	98.18%
531326	ADVERTISING	142.46	-	142.46	-	(142.46)	#DIV/0!
531348	EDUCATIONAL SUPPLIES	1,102.75	1,191.67	(88.92)	1,300.00	197.25	84.83%
531351	GAS/DIESEL	84.50	91.67	(7.17)	100.00	15.50	84.50%
532325	REGISTRATION	1,737.00	2,690.42	(953.42)	2,935.00	1,198.00	59.18%
532332	MILEAGE	1,897.50	1,538.33	339.17	1,700.00	(197.50)	111.62%
532334	COMMERCIAL TRAVEL	2,662.00	736.08	1,925.92	803.00	(1,859.00)	331.51%
532335	MEALS	1,008.42	1,008.33	0.09	1,100.00	91.58	91.67%
532336	LODGING	3,511.01	3,483.33	27.68	3,800.00	288.99	92.40%
532339	OTHER TRAVEL & TOLLS	316.46	256.67	59.79	280.00	(36.46)	113.02%
532340	CONTRACTED EXTRADITIONS	6,871.20	6,714.58	156.62	7,325.00	453.80	93.80%
532325	TELEPHONE & FAX	1,008.34	2,291.67	(1,283.33)	2,500.00	1,491.66	40.33%
532342	MAINTAIN MACHINERY & EQUIP	661.51	1,283.33	(621.82)	1,400.00	738.49	47.25%
571004	IP TELEPHONY ALLOCATION	2,534.62	2,534.58	0.04	2,765.00	230.38	91.67%
571005	DUPLICATING ALLOCATION	205.37	205.33	0.04	224.00	18.63	91.68%
571007	MIS DIRECT CHARGES	1,048.54	-	1,048.54	-	(1,048.54)	#DIV/0!
571009	MIS PC GROUP ALLOCATION	31,688.25	29,767.83	1,920.42	32,474.00	785.75	97.58%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	8,844.00	8,844.00	-	9,648.00	804.00	91.67%
591519	OTHER INSURANCE	3,158.87	3,483.33	(324.46)	3,800.00	641.13	83.13%
594813	CAP OFC EQUIP	9,475.00	8,685.42	789.58	9,475.00	-	100.00%
Totals		1,095,649.02	1,152,602.92	(56,953.90)	1,257,385.00	161,735.98	87.14%

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		270,694.32	179,739.08	90,955.24	196,079.00	(74,615.32)	138.05%

Item #13

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	
9-Oct-14	Wiring for Security Cameras	(15,000.00)		Finance	14-Oct-14
9-Oct-14	Officer Body Cameras	(19,233.00)		Finance	14-Oct-14
9-Oct-14	MRAP Vehicle (Sheriff)	(6,200.00)		Finance	14-Oct-14
13-Nov-14	Sheriff-Wage Adj-Sworn	(15,882.00)		Finance (approval by Board needed)	12-Dec-14
Total amount available		399,658.00	275,000.00		
Net		399,658.00	275,000.00		
Potential Contingency Transfers:					
	For Citrex Purchase	70,605.00			
	Sheriff Contract				

Item #14