

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

Date: Thursday, July 9, 2015

Time: 8:30 a.m.

Committee members: Jones, Richard (Chair) Poulson, Blane  
Braugher, 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 June 9, 2015
7. Communication
8. Discussion and possible action on approval for out of state travel for four (4) Human Services employees that is grant funded
9. Discussion and possible action on resolution disallowing a claim received by Jefferson County for damages
10. Discussion and possible action on resolution for budget amendment for rebate on P-cards and purchase of Administration vehicle
11. Monthly Financial Report for May 2015-Finance Department
12. Monthly Financial Report for May 2015-County Clerk
13. Monthly Financial Report for May 2015-Treasurer
14. Monthly Financial Report for May 2015-Child Support
15. Discussion of funding for projects related to the new Highway Facilities
16. Review and discussion on 2015 projections of budget vs. actual
17. Discussion on the 2016 Budget
18. Discussion and possible action on the Fund Balance Policy
19. Update and discussion on State 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: Thursday, August 13, 2015 Regular Meeting  
Monday, September 14, 2015 Regular and Budget Meeting  
Wednesday, September 16, 2015 Budget Meeting  
Thursday, September 17, 2015 Budget Meeting  
Friday, September 18, 2015 Budget Meeting  
Thursday, October 8, 2015 Regular Meeting  
Thursday, November 12, 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  
June 9, 2015

Committee members: Braughler, James B (Vice Chair) Poulson, Blane  
Hanneman, Jennifer (Secretary) (Absent) 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 except Jennifer Hanneman which was excused. Staff in attendance was Ben Wehmeier, Tammy Worzalla, Blair Ward, Gail Scott, Barb Frank, John Jensen and Brian Lamers. Others present were Tim Freitag, Administrator from the City of Jefferson and Mayor Dale Oppermann, Jolene Presti from VandeWalle and Associates, Ted Tuchalski from the City of Watertown representing Jefferson County Environmental Health, Dan Berg and Jason Askin from Sikich LLP and Brent Alwin.
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**-Move #14 after #9 and move #11 and #12 after #8
5. **Public Comments** – Brent Alwin discussed the delinquent property taxes on his property. He asked if he could buy his house back for the taxes owed. Jones explained this was not an agenda item and no action could be taken on it.
6. **Approval of Finance Committee minutes for May 14<sup>th</sup>, 2015.** A motion was made by Poulson/Braughler to approve the minutes of May 14<sup>th</sup>, 2015. The motion passed 4-0.
7. **Communications** –None
8. **Presentation by the City of Jefferson of future concepts for the land of the old Highway facility.** Tim Freitag, the City of Jefferson Administrator, and Jolene Presti from VandeWalle & Associates went through a power point presentation and discussion on the City's plan for future development of the old Highway site.
9. **Presentation by Sikich LLP regarding the 2014 Financial Report and Audit.** Dan Berg from Sikich handed out a packet highlighting the results of the audit and gave a presentation to the Committee. Jason Askin discussed the Single Audit and noted there were no compliance issues.
10. **Discussion and possible action on the sale of old Highway facilities and land.** Wehmeier led the discussion about the sale of the satellite facilities in Ixonia, Waterloo, and Lake Mills. The next step in the process would be to get the RFQ's ready for the sale of the Highway properties in the near future. A motion was made by Schroeder/Braughler to authorize the County Administrator to put out RFQ's as appropriate and have discussions for selling the properties including the Palymra site. The motion passed 4-0.

- 11. Discussion and possible action on changes to the fee schedule.** Wehmeier discussed that departments were asked to review their fee schedule. With changes to the state budget resulting in possible freezes on fees, we needed to look at them now. Gail Scott explained how the program works with the City of Watertown and discussed the fees currently and why the change the fees is needed. She explained that the City of Watertown Board of Health and the Jefferson County Board of Health has approved the fee schedule. Wehmeier talked about the changes to the Medical Examiner's fees and the increase in costs. He also explained the proposed changes to the resolution to have the ability to waive fees if needed. Frank talked about the fee for the reissuance and correction fee to the Marriage License. She has researched other counties and they have found that this makes the people more aware when reviewing the information on the license to ensure its accuracy. A motion was made by Schroeder/Poulson to recommend the resolution for the fee schedule change to the County Board. The motion passed 4-0.
- 12. Discussion and possible action on a resolution for a budget amendment to cover retirement payout at the Health Department.** Wehmeier explained that there are 5 employees that have a total payout of \$73,000 which we usually let flow through the departments. This year, there is a fund balance available to use in the Health Department. A motion was made by Poulson/Braughler to recommend the resolution for the budget amendment to cover retirement payouts at the Health Department to the County Board. The motion passed 4-0.
- 13. Discussion and possible action on a possible contingency transfer to MIS for purchase of additional space for email retainage.** Wehmeier explained the need for the purchase of additional space for email retainage at a cost of \$12,700. It is possible that some of this may be able to be covered, but it is unknown at this time. Therefore, we are recommending waiting to transfer these funds if needed at the end of the year. A motion was made by Schroeder/Poulson to approve the possible contingency transfer if needed to purchase additional space for email retainage. The motion passed 4-0.
- 14. Discussion and possible action on the Fund Balance Policy as discussed at the Task Force Committee.** Wehmeier explained that this was put on the agenda because of the Task Force questioned the policy as to the use of Fund Balance in an emergency and what is considered an emergency. He explained that this is also good timing because with the audit there was a change in reporting our WMMIC Investment that was recorded in unassigned fund balance of \$1,046,755. With the Auditors opinion, the amount of initial investment of \$783,000 should be reported in Assigned Fund Balance since it is unavailable. Also the additional \$263,755 had to be adjusted out of revenue. This changed the initial \$1.3 million that we thought was available for capital in the 2016 budget to only \$268,000. The discussion took place on the Fund balance policy and where should we be. Discussion took place if we should be changing the policy to state that the investment on \$783,000 be included as part of the 3 month goal. It was also discussed that typically the 3 month goal usually does not include Enterprise funds (Highway); it is usually only calculated on the governmental funds. If the 3 month goal was calculated that way, it would reduce the current \$16.4 million to about \$13.6 million. If that adjustment was to be proposed, we would look at requiring the Highway Fund to maintain a certain fund balance within their Enterprise Fund. After further discussion, this is to be put on the agenda for the next Finance Committee meeting and at that point we will have a better idea on where we are with the capital needs of the 2016 budget.

15. **Discussion and possible action on changes to the Investment Policy.** Wehmeier explained to the committee where we were in the process. Jensen said he was not opposed to looking at using both investment advisors and splitting the funds. Lamers explained that the RFP went out and were bid on as if the investment advisor was to assist with all funds. We would have to see if they would honor the bid with the change. Lamers advised against it also for the fact that we have to pay DANA a minimum of \$12,500 and we may be paying more if they feel we didn't hit the minimum. In addition, ICM, our current investors, have higher costs than DANA. Also, it would be harder for either one of the advisors to do any kind of cash analysis since they would not know what the other was doing. Jones agreed that we should only use one investment advisor. Ward asked Jensen if he would agree to use DANA for our investment advisors for all of the investments. Jensen at that time agreed.
16. **Monthly Financial Report for April 2015-Finance Department.** Lamers stated that there is really nothing out of the ordinary for the Finance Department.
17. **Monthly Financial Report for April 2015-County Clerk Department.** Lamers pointed out that in BU 1202 Elections the expenses are higher because most of the maintenance on the election machines was paid in the beginning of the year.
18. **Monthly Financial Report for April 2015-Treasurer Department.** Lamers stated that interest on taxes is higher than anticipated with year to date being at \$302,517 and annual budget of \$650,000. Regular interest on investments is below budget by about \$12,000. Also noted was the fair market value adjustment of a positive \$85,000 which is adjusted monthly.
19. **Monthly Financial Report for April 2015-Child Support Department.** Lamers stated revenue is low because we usually only receive state payments quarterly.
20. **Discussion of funding for projects related to the new Highway Facilities.** No updates to report except that they are now moved over to the new facility.
21. **Review and discussion on 2015 projections of budget vs. actual.** Lamers stated at this point looking at April there is nothing out of the ordinary to report. Register of Deeds is approximately \$12,000 below the revenue projection. MIS is above their budget at this point and we will continue to monitor it, mostly due to maintenance cost and other costs paid in the beginning of the year.
22. **Update on the State Budget.** Wehmeier stated that there are no updates and the WCA's website is a good source for budget updates. Joint Finance will not be meeting soon.
23. **Update on contingency fund balance.** Lamers directed the Finance Committee to the schedule showing the current balance of 2015 general contingency of \$441,049 however, with the approval of for fiber optic projects there is a possible reduction of \$86,191 and the \$12,700 for email retainage space in #13 and the vested benefits balance of \$270,000. Lamers explained that the 911 system project came in much lower at the Sheriff department than budgeted and may be able to cover the fiber project and the contingency taken out of \$119,007 for the radio system.
24. **Set future meeting schedule, next meeting date, and possible agenda items** – The next meeting is Thursday July 9, 2015 at 8:30 am. Poulson noted he will be gone for the August Finance Meeting. The agenda items will include an update on the Highway projects,

projections of budget vs. actual, updates on the state budget, initial discussion on the 2016 budget, Fund Balance Policy and out of state travel for some Human Services employees.

**25. Payment of Invoices**-After review of the invoices, a motion was made by Braughler/Poulson to approve the payment of invoices totaling \$686,337.38 for the main review and \$1,656,607 for the other payments and payroll deductions. The motion passed 4-0.

**26. Adjourn** – A motion was made by Poulson/Schroeder to adjourn at 10:47 a.m. The motion passed 4-0.

Respectfully submitted,

James Braughler  
Finance Committee  
Jefferson County  
/bll



**NITT-TA**  
NOW IS THE TIME  
TECHNICAL ASSISTANCE CENTER

Healthy  
Transitions

## Healthy Transitions Grantee Meeting

**Now is the Time: Connect. Motivate. Transform.**

August 4-6, 2015

Hyatt Regency Bethesda Hotel

Bethesda, Maryland

4 people  
funded by  
Grant.

Dear Healthy Transitions Grantees,

We are looking forward to seeing you at **SAMHSA's Now is the Time Healthy Transitions Initial Grantee Meeting** scheduled on August 4-6, 2015 at the Hyatt Regency in Bethesda, Maryland.

Online registration for this required meeting is now live and accessible online at <http://nitt-ht.com>. The deadline for registration is June 30.

Key topics include but are not limited to peer supports, implementation and evidence based practices, first episode psychosis, early intervention, financing, vulnerable populations, capacity building, and partnerships with young adults with lived experience.

The learning objectives across all topics include:

- Enhance our sustainable policies and practices through exchange of ideas and information.
- Inspire capacity for innovation and partnerships that benefit young adults in their communities.
- Advance the transformation of developmentally and culturally appropriate systems and supports through full integration of youth, young adults, and family voice.
- Strengthen team cohesion to collaboratively pursue this work.
- Promote cross-site peer learning opportunities.

This annual meeting will be a learning forum style, and provide opportunities for grantees to share, learn from their peers and experts in the field, action plan with your state team, and meet with the SAMHSA GPO, NITT-TA Center, and evaluation team.

### **Attendees**

Plan for a team of 6-10 people to attend. You are being asked to bring team members that *must* include the following:

- Project Director
- Youth Coordinator(s)
- Key Evaluator
- Young Adult Recipient of Service
- Parent/Family Member of a Young Adult of Transition Age

Project Directors are responsible for registration for the Young Adult Recipient of Service and Parent/Family Member of a Young Adult of Transition Age representative.

In addition to the required individuals, you are highly *encouraged* to bring:

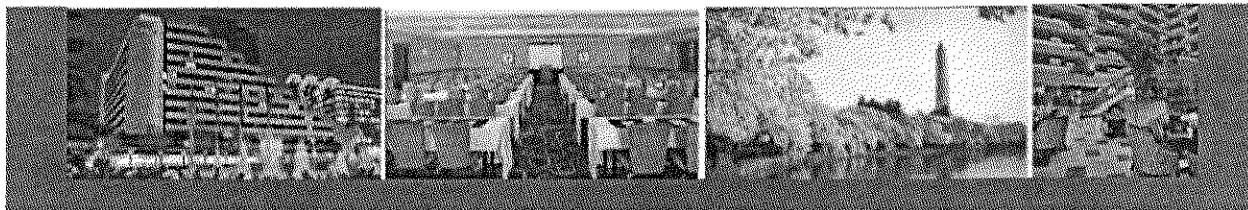
- Principal Investigator
- Local Lab/Community Representative(s)
- The Director of Adult Mental Health Services
- The Director of Children's Mental Health Services
- Other System Partners Critical to Implementation and Sustainability
- A Representative of a Young Adult or Adult Consumer-run Group or Organization
- Other Key Staff

*We ask that you keep your teams to a maximum of 10 members.*

Meeting details can be found online at <http://nitt-ht.com> where you can find information regarding registration, hotel reservations, travel logistics, draft agenda, local area information and more. Please reserve your lodging no later than Thursday, July 2, 2015.

For hotel and travel inquiries, please contact Jeannine Mtui, Affirma Solutions Conference Manager, at [jeannine@affirmasolutions.com](mailto:jeannine@affirmasolutions.com) or call (240) 988-4801.

For content-related questions, please contact your TA Liaison, Government Project Officer, or the NITT-TA Center at (844) 856-1749 or email at [NITT-TA@cars-rp.org](mailto:NITT-TA@cars-rp.org).



**RESOLUTION NO. 2015-\_\_\_\_\_**

**Resolution disallowing the claim of Daniel Baumann**

WHEREAS, on June 3, 2015, Jefferson County received a claim from Daniel Bauman in an estimated amount of \$1,255.31 for damages to his 2001 Dodge Ram pickup truck, WI plate DG62161, when his vehicle hit a pothole on Highway 26 in Johnson Creek, Wisconsin. Said damages are alleged to be the result of negligence of Jefferson County, its agents, officials, officers or employees, and

WHEREAS, Jefferson County's insurance carrier, Wisconsin Municipal Mutual Insurance Company, recommends disallowance of the claim, on the basis that the County is not responsible for the alleged damage.

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board of Supervisors hereby disallows said claim and directs the Corporation Counsel to give the claimant notice of disallowance.

*Fiscal Note: This matter has been referred to Wisconsin Municipal Mutual Insurance Company (WMMIC) and will be resolved in accordance with the terms of the County's policy.*

Ayes \_\_\_\_\_ Noes \_\_\_\_\_ Abstain \_\_\_\_\_ Absent \_\_\_\_\_ Vacant \_\_\_\_\_

Requested by  
Finance Committee

07-14-15

Connie Freeberg: 06-24-15; J. Blair Ward: 06-25-15

APPROVED: Administrator \_\_\_\_\_; Corp. Counsel \_\_\_\_\_; Finance Director \_\_\_\_\_

**RESOLUTION NO. 2015-\_\_\_\_\_**

**Budget Amendment for Rebate on P-Cards and Purchase of Administrative Vehicle**

Executive Summary

In 2014, Jefferson County began utilizing P-Cards (Purchasing cards) for county purchases. One advantage of using P-Cards is that the county is entitled to a cash rebate based on a percentage of the dollar amount purchased. The total rebate dollar amount received by Jefferson County in 2015 from 2014 P-Card purchases was \$15,500. When the 2015 budget was adopted, the County did not know how much would be received in rebates and therefore, there were no budgeted revenues for P-Card rebates.

The shared administrative vehicle is a 2002 Ford Crown Victoria with about 120,000 miles. Using the 2014 P-Card rebate amount of \$15,500 and a contingency transfer of \$5,000, for a total of \$20,500, to purchase a replacement administrative vehicle will save the county money by allowing staff to continue to utilize a County vehicle instead of requiring staff to use their personal vehicles and paying mileage reimbursement.

\_\_\_\_\_  
WHEREAS, in 2015, the County received \$15,500 in rebates for purchases made using P-Cards in 2014, and

WHEREAS, the County is in need of a replacement administrative vehicle, and

WHEREAS, the Finance Committee recommends a budget amendment increasing revenues in the amount of \$15,500, a contingency transfer of \$5,000 and increasing capital expenditures in the amount of \$20,500 to be used for the purchase of a replacement administrative vehicle,

NOW, THEREFORE, BE IT RESOLVED that the 2015 budget is hereby amended to increase revenues in the amount of \$15,500 (account #9801.486010), increase capital expenditures in the amount of \$20,500 (account #9801.594811) and utilization of \$5,000 from contingency (account 9802.599901) for the purpose of purchasing a replacement administrative vehicle.

*Fiscal Note: The fiscal impact of this resolution is \$15,500 to revenue and \$20,500 to expenditures. As a budget amendment, this resolution requires (20) affirmative votes for passage.*

Ayes\_\_\_\_\_ Noes\_\_\_\_\_ Abstain\_\_\_\_\_ Absent\_\_\_\_\_ Vacant\_\_\_\_\_

Requested by  
Finance Committee

July 14, 2015

Brian Lamers 06/26/15; Blair Ward 06/26/15

APPROVED: Administrator\_\_\_\_; Corp. Counsel \_\_\_\_; Finance Director \_\_\_\_

Finance-May  
2601

Date Ran 6/22/2015  
Period 5  
Year 2015

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
411100	GENERAL PROPERTY TAXES	(182,014.15)	(182,014.17)	0.02	(436,834.00)	(254,819.85)	41.67%
412100	SALES TAXES FROM COUNTY	(50.52)	(41.67)	(8.85)	(100.00)	(49.48)	50.52%
451005	CHILD SUPPORT FEES	(204.96)	(500.00)	295.04	(1,200.00)	(995.04)	17.08%
451312	EMP PAYROLL CHARGES	-	(41.67)	41.67	(100.00)	(100.00)	0.00%
474201	FAX INTERDEPARTMENT	-	(12.50)	12.50	(30.00)	(30.00)	0.00%
Totals		(182,269.63)	(182,610.00)	340.37	(438,264.00)	(255,994.37)	41.59%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
511110	SALARY-PERMANENT REGULAR	59,923.54	64,880.83	(4,957.29)	155,714.00	95,790.46	38.48%
511210	WAGES-REGULAR	40,434.13	48,133.75	(7,699.62)	115,521.00	75,086.87	35.00%
511310	WAGES-SICK LEAVE	2,396.25	-	2,396.25	-	(2,396.25)	#DIV/0!
511320	WAGES-VACATION PAY	2,753.53	-	2,753.53	-	(2,753.53)	#DIV/0!
511330	WAGES-LONGEVITY PAY	-	303.33	(303.33)	728.00	728.00	0.00%
511340	WAGES-HOLIDAY PAY	3,654.07	-	3,654.07	-	(3,654.07)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP)	1,341.69	-	1,341.69	-	(1,341.69)	#DIV/0!
512141	SOCIAL SECURITY	8,246.94	8,544.17	(297.23)	20,506.00	12,259.06	40.22%
512142	RETIREMENT (EMPLOYER)	7,514.69	7,705.42	(190.73)	18,493.00	10,978.31	40.64%
512144	HEALTH INSURANCE	30,887.68	32,167.50	(1,279.82)	77,202.00	46,314.32	40.01%
512145	LIFE INSURANCE	35.98	32.92	3.06	79.00	43.02	45.54%
512150	FSA CONTRIBUTION	1,125.00	468.75	656.25	1,125.00	-	100.00%
512173	DENTAL INSURANCE	1,882.34	2,010.00	(127.66)	4,824.00	2,941.66	39.02%
521213	ACCOUNTING & AUDITING	11,187.00	6,233.33	4,953.67	14,960.00	3,773.00	74.78%
521213	CAFR REPORTING	505.00	210.42	294.58	505.00	-	100.00%
521296	COMPUTER SUPPORT	2,704.40	1,363.75	1,340.65	3,273.00	568.60	82.63%
531003	NOTARY PUBLIC RELATED	40.00	-	40.00	-	(40.00)	#DIV/0!
531243	FURNITURE & FURNISHINGS	-	83.33	(83.33)	200.00	200.00	0.00%
531303	COMPUTER EQUIPMT & SOFTW/	597.00	258.33	338.67	620.00	23.00	96.29%
531311	POSTAGE & BOX RENT	1,076.98	833.33	243.65	2,000.00	923.02	53.85%
531312	OFFICE SUPPLIES	850.66	1,250.00	(399.34)	3,000.00	2,149.34	28.36%
531313	PRINTING & DUPLICATING	160.72	166.67	(5.95)	400.00	239.28	40.18%
531314	SMALL ITEMS OF EQUIPMENT	-	41.67	(41.67)	100.00	100.00	0.00%
531324	MEMBERSHIP DUES	1,115.00	287.50	827.50	690.00	(425.00)	161.59%
531351	GAS/DIESEL	-	83.33	(83.33)	200.00	200.00	0.00%
532325	REGISTRATION	-	250.00	(250.00)	600.00	600.00	0.00%
532332	MILEAGE	40.26	83.33	(43.07)	200.00	159.74	20.13%
532335	MEALS	-	83.33	(83.33)	200.00	200.00	0.00%
532336	LODGING	-	166.67	(166.67)	400.00	400.00	0.00%
533225	TELEPHONE & FAX	31.82	125.00	(93.18)	300.00	268.18	10.61%
535242	MAINTAIN MACHINERY & EQUIP	-	333.33	(333.33)	800.00	800.00	0.00%
571004	IP TELEPHONY ALLOCATION	380.40	380.42	(0.02)	913.00	532.60	41.66%
571005	DUPLICATING ALLOCATION	24.15	24.17	(0.02)	58.00	33.85	41.64%
571009	MIS PC GROUP ALLOCATION	3,974.15	3,974.17	(0.02)	9,538.00	5,563.85	41.67%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	1,542.50	1,542.50	-	3,702.00	2,159.50	41.67%
591519	OTHER INSURANCE	605.47	588.75	16.72	1,413.00	807.53	42.85%
Totals		185,031.35	182,610.00	2,421.35	438,264.00	253,232.65	42.22%

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		2,761.72	-	2,761.72	-	(2,761.72)	#DIV/0!

County Clerk-May  
1201

Date Ran 6/22/2015  
Period 5  
Year 2015

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
411100	GENERAL PROPERTY TAXES	(59,628.75)	(59,628.75)	-	(143,109.00)	(83,480.25)	41.67%
431001	MARRIAGE LICENSE FEES	(6,035.00)	(8,662.50)	2,627.50	(20,790.00)	(14,755.00)	29.03%
431003	CONSERVATION LICENSE	(88.65)	(41.67)	(46.98)	(100.00)	(11.35)	88.65%
431005	DOMESTIC PARTNER LICENSE	(194.44)	(54.17)	(140.27)	(130.00)	64.44	149.57%
431007	DNR-ATV-BOAT-SNOW-CO CLERK	(102.50)	(83.33)	(19.17)	(200.00)	(97.50)	51.25%
451002	PRIVATE PARTY PHOTOCOPY	(5.00)	-	(5.00)	-	5.00	#DIV/0!
451003	MARRIAGE WAIVER FEES	(285.00)	(375.00)	90.00	(900.00)	(615.00)	31.67%
451024	DMV TEMP LICENSE PLATE FEES	(160.00)	(108.33)	(51.67)	(260.00)	(100.00)	61.54%
451033	MARRIAGE LIC VOID / REFUND	(90.00)	-	(90.00)	-	90.00	#DIV/0!
451308	POSTAGE FEES	(299.85)	(166.67)	(133.18)	(400.00)	(100.15)	74.96%
451404	PASSPORT FEES	(8,724.00)	(7,083.33)	(1,640.67)	(17,000.00)	(8,276.00)	51.32%
451413	PASSPORT PHOTO FEES	(2,903.04)	(2,558.33)	(344.71)	(6,140.00)	(3,236.96)	47.28%
474201	FAX INTERDEPARTMENT	-	(16.67)	16.67	(40.00)	(40.00)	0.00%
Totals		(78,516.23)	(78,778.75)	262.52	(189,069.00)	(110,552.77)	41.53%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
511110	SALARY-PERMANENT REGULAR	29,643.28	30,012.50	(369.22)	72,030.00	42,386.72	41.15%
511210	WAGES-REGULAR	16,043.95	18,160.42	(2,116.47)	43,585.00	27,541.05	36.81%
511310	WAGES-SICK LEAVE	395.40	-	395.40	-	(395.40)	#DIV/0!
511320	WAGES-VACATION PAY	842.38	-	842.38	-	(842.38)	#DIV/0!
511330	WAGES-LONGEVITY PAY	-	95.00	(95.00)	228.00	228.00	0.00%
511340	WAGES-HOLIDAY PAY	498.48	-	498.48	-	(498.48)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP)	31.22	-	31.22	-	(31.22)	#DIV/0!
512141	SOCIAL SECURITY	3,522.74	3,630.42	(107.68)	8,713.00	5,190.26	40.43%
512142	RETIREMENT (EMPLOYER)	3,493.88	3,552.50	(58.62)	8,526.00	5,032.12	40.98%
512144	HEALTH INSURANCE	14,179.26	14,617.92	(438.66)	35,083.00	20,903.74	40.42%
512145	LIFE INSURANCE	30.41	30.42	(0.01)	73.00	42.59	41.66%
512150	FSA CONTRIBUTION	500.00	208.33	291.67	500.00	-	100.00%
512173	DENTAL INSURANCE	846.00	900.00	(54.00)	2,160.00	1,314.00	39.17%
529167	CONSERVATION CONGRESS	444.00	312.50	131.50	750.00	306.00	59.20%
531301	OFFICE EQUIPMENT	-	208.33	(208.33)	500.00	500.00	0.00%
531303	COMPUTER EQUIPMT & SOFTWARE	-	208.33	(208.33)	500.00	500.00	0.00%
531311	POSTAGE & BOX RENT	1,057.24	1,041.67	15.57	2,500.00	1,442.76	42.29%
531312	OFFICE SUPPLIES	568.97	416.67	152.30	1,000.00	431.03	56.90%
531313	PRINTING & DUPLICATING	813.53	416.67	396.86	1,000.00	186.47	81.35%
531324	MEMBERSHIP DUES	100.00	41.67	58.33	100.00	-	100.00%
532325	REGISTRATION	450.00	125.00	325.00	300.00	(150.00)	150.00%
532332	MILEAGE	256.46	250.00	6.46	600.00	343.54	42.74%
532335	MEALS	46.00	50.00	(4.00)	120.00	74.00	38.33%
532336	LODGING	-	262.50	(262.50)	630.00	630.00	0.00%
532339	OTHER TRAVEL & TOLLS	6.00	8.33	(2.33)	20.00	14.00	30.00%
533225	TELEPHONE & FAX	173.62	208.33	(34.71)	500.00	326.38	34.72%
533236	WIRELESS INTERNET	100.05	70.83	29.22	170.00	69.95	58.85%
571004	IP TELEPHONY ALLOCATION	228.35	228.33	0.02	548.00	319.65	41.67%
571005	DUPLICATING ALLOCATION	340.85	340.83	0.02	818.00	477.15	41.67%
571009	MIS PC GROUP ALLOCATION	2,460.00	2,460.00	-	5,904.00	3,444.00	41.67%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	645.40	645.42	(0.02)	1,549.00	903.60	41.67%
591519	OTHER INSURANCE	280.35	275.83	4.52	662.00	381.65	42.35%
Totals		77,997.82	78,778.75	(780.93)	189,069.00	111,071.18	41.25%

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		(518.41)	(0.00)	(518.41)	-	518.41	#DIV/0!

County Clerk-May  
1202 Elections

Date Ran 6/22/2015  
Period 5  
Year 2015

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
411100	GENERAL PROPERTY TAXES	(18,742.10)	(18,742.08)	(0.02)	(44,981.00)	(26,238.90)	41.67%
472004	ELECTION REIMBURSEMENT	(4,919.42)	(8,333.33)	3,413.91	(20,000.00)	(15,080.58)	24.60%
472007	MUNICIPAL OTHER CHARGES	(504.67)	(666.67)	162.00	(1,600.00)	(1,095.33)	31.54%
472008	SVRS CHARGES-GOVT UNITS	(2,127.54)	(958.33)	(1,169.21)	(2,300.00)	(172.46)	92.50%
473015	ELECTION MAINT CONTRACTS	(5,382.00)	(5,422.92)	40.92	(13,015.00)	(7,633.00)	41.35%
Totals		(31,675.73)	(34,123.33)	2,447.60	(81,896.00)	(50,220.27)	38.68%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
511210	WAGES-REGULAR	6,849.93	7,905.83	(1,055.90)	18,974.00	12,124.07	36.10%
511240	WAGES-TEMPORARY	-	208.33	(208.33)	500.00	500.00	0.00%
511310	WAGES-SICK LEAVE	293.72	-	293.72	-	(293.72)	#DIV/0!
511330	WAGES-LONGEVITY PAY	-	24.58	(24.58)	59.00	59.00	0.00%
511340	WAGES-HOLIDAY PAY	142.06	-	142.06	-	(142.06)	#DIV/0!
512141	SOCIAL SECURITY	538.80	622.08	(83.28)	1,493.00	954.20	36.09%
512142	RETIREMENT (EMPLOYER)	495.45	553.33	(57.88)	1,328.00	832.55	37.31%
512144	HEALTH INSURANCE	3,100.95	3,654.58	(553.63)	8,771.00	5,670.05	35.35%
512145	LIFE INSURANCE	6.89	7.08	(0.19)	17.00	10.11	40.53%
512150	FSA CONTRIBUTION	125.00	52.08	72.92	125.00	-	100.00%
512173	DENTAL INSURANCE	164.89	225.00	(60.11)	540.00	375.11	30.54%
529153	BOARD OF CANVASSORS	220.00	183.33	36.67	440.00	220.00	50.00%
531303	COMPUTER EQUIPMT & SOFTWA	597.00	-	597.00	-	(597.00)	#DIV/0!
531311	POSTAGE & BOX RENT	298.30	25.00	273.30	60.00	(238.30)	497.17%
531312	OFFICE SUPPLIES	131.93	458.33	(326.40)	1,100.00	968.07	11.99%
531313	PRINTING & DUPLICATING	9,322.21	6,250.00	3,072.21	15,000.00	5,677.79	62.15%
531314	SMALL ITEMS OF EQUIPMENT	-	208.33	(208.33)	500.00	500.00	0.00%
531321	PUBLICATION OF LEGAL NOTICE	2,538.13	2,083.33	454.80	5,000.00	2,461.87	50.76%
532332	MILEAGE	44.28	20.83	23.45	50.00	5.72	88.56%
532335	MEALS	47.20	52.08	(4.88)	125.00	77.80	37.76%
532336	LODGING	90.00	-	90.00	-	(90.00)	#DIV/0!
532339	OTHER TRAVEL & TOLLS	10.00	-	10.00	-	(10.00)	#DIV/0!
533225	TELEPHONE & FAX	6.67	41.67	(35.00)	100.00	93.33	6.67%
533236	WIRELESS INTERNET	100.00	125.00	(25.00)	300.00	200.00	33.33%
535242	MAINTAIN MACHINERY & EQUIP	15,664.07	9,927.08	5,736.99	23,825.00	8,160.93	65.75%
571004	IP TELEPHONY ALLOCATION	76.25	76.25	-	183.00	106.75	41.67%
571005	DUPLICATING ALLOCATION	26.65	26.67	(0.02)	64.00	37.35	41.64%
571009	MIS PC GROUP ALLOCATION	1,135.40	1,135.42	(0.02)	2,725.00	1,589.60	41.67%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	206.65	206.67	(0.02)	496.00	289.35	41.66%
591519	OTHER INSURANCE	47.27	50.42	(3.15)	121.00	73.73	39.07%
Totals		42,279.70	34,123.33	8,156.37	81,896.00	39,616.30	51.63%

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		10,603.97	-	10,603.97	-	(10,603.97)	#DIV/0!

Treasurer-May  
1401

Date Ran 6/22/2015  
Period 5  
Year 2015

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
411100	GENERAL PROPERTY TAXES	287,206.25	287,206.25	-	689,295.00	402,088.75	41.67%
411300	DNR PILT	(57,596.65)	(20,833.33)	(36,763.32)	(50,000.00)	7,596.65	115.19%
411500	MANAGED FOREST	(1,076.97)	(1,250.00)	173.03	(3,000.00)	(1,923.03)	35.90%
418100	INTEREST ON TAXES	(343,029.63)	(270,833.33)	(72,196.30)	(650,000.00)	(306,970.37)	52.77%
441030	AG USE CONV PENALTY	(243.00)	(1,250.00)	1,007.00	(3,000.00)	(2,757.00)	8.10%
451007	TREASURERS FEES	(70.25)	(250.00)	179.75	(600.00)	(529.75)	11.71%
481001	INTEREST & DIVIDENDS	(84,145.51)	(83,333.33)	(812.18)	(200,000.00)	(115,854.49)	42.07%
481004	FAIR MARKET VALUE ADJUSTME	(74,482.89)	-	(74,482.89)	-	74,482.89	#DIV/0!

Totals		(273,438.65)	(90,543.75)	(182,894.90)	(217,305.00)	56,133.65	125.83%
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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	26,090.88	26,415.83	(324.95)	63,398.00	37,307.12	41.15%
511210	WAGES-REGULAR	10,994.69	17,336.67	(6,341.98)	41,608.00	30,613.31	26.42%
511310	WAGES-SICK LEAVE	4,806.88	-	4,806.88	-	(4,806.88)	#DIV/0!
511320	WAGES-VACATION PAY	384.18	-	384.18	-	(384.18)	#DIV/0!
511330	WAGES-LONGEVITY PAY	-	57.50	(57.50)	138.00	138.00	0.00%
511340	WAGES-HOLIDAY PAY	230.31	-	230.31	-	(230.31)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP'	4.81	-	4.81	-	(4.81)	#DIV/0!
511380	WAGES-BEREAVEMENT	101.66	-	101.66	-	(101.66)	#DIV/0!
512141	SOCIAL SECURITY	3,184.23	3,285.83	(101.60)	7,886.00	4,701.77	40.38%
512142	RETIREMENT (EMPLOYER)	3,132.89	3,216.67	(83.78)	7,720.00	4,587.11	40.58%
512144	HEALTH INSURANCE	15,115.27	15,495.00	(379.73)	37,188.00	22,072.73	40.65%
512145	LIFE INSURANCE	27.10	27.08	0.02	65.00	37.90	41.69%
512150	FSA CONTRIBUTION	506.25	220.83	285.42	530.00	23.75	95.52%
512173	DENTAL INSURANCE	884.30	954.17	(69.87)	2,290.00	1,405.70	38.62%
512123	INVEST ADVISOR FEES	10,806.81	13,333.33	(2,526.52)	32,000.00	21,193.19	33.77%
531311	POSTAGE & BOX RENT	1,222.17	2,916.67	(1,694.50)	7,000.00	5,777.83	17.46%
531312	OFFICE SUPPLIES	228.15	416.67	(188.52)	1,000.00	771.85	22.82%
531313	PRINTING & DUPLICATING	65.38	20.83	44.55	50.00	(15.38)	130.76%
531314	SMALL ITEMS OF EQUIPMENT	-	20.83	(20.83)	50.00	50.00	0.00%
531321	PUBLICATION OF LEGAL NOTICE	2,892.30	-	2,892.30	-	(2,892.30)	#DIV/0!
531324	MEMBERSHIP DUES	-	41.67	(41.67)	100.00	100.00	0.00%
532325	REGISTRATION	-	104.17	(104.17)	250.00	250.00	0.00%
532332	MILEAGE	-	125.00	(125.00)	300.00	300.00	0.00%
532335	MEALS	-	12.50	(12.50)	30.00	30.00	0.00%
532336	LODGING	-	125.00	(125.00)	300.00	300.00	0.00%
533225	TELEPHONE & FAX	25.60	104.17	(78.57)	250.00	224.40	10.24%
571004	IP TELEPHONY ALLOCATION	228.35	228.33	0.02	548.00	319.65	41.67%
571005	DUPLICATING ALLOCATION	77.10	77.08	0.02	185.00	107.90	41.68%
571009	MIS PC GROUP ALLOCATION	3,027.90	3,027.92	(0.02)	7,267.00	4,239.10	41.67%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	687.10	687.08	0.02	1,649.00	961.90	41.67%
591519	OTHER INSURANCE	316.33	334.58	(18.25)	803.00	486.67	39.39%
591521	OFFICIAL BONDS	130.00	1,333.33	(1,203.33)	3,200.00	3,070.00	4.06%
593256	BANK CHARGES	635.00	625.00	10.00	1,500.00	865.00	42.33%

Totals		85,805.64	90,543.75	(4,738.11)	217,305.00	131,499.36	39.49%
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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!

#DIV/0!

Totals		-	-	-	-	-	#DIV/0!
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Total Business Unit		(187,633.01)	0.00	(187,633.01)	-	187,633.01	#DIV/0!
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Treasurer-May  
1402 Tax Deed Exp

Date Ran 6/22/2015  
Period 5  
Year 2015

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
411100	GENERAL PROPERTY TAXES	8,354.15	8,354.17	(0.02)	20,050.00	11,695.85	41.67%
451030	FORECLOSURE REIMBURSEMENT	-	(416.67)	416.67	(1,000.00)	(1,000.00)	0.00%
483005	GAIN/LOSS-SALE FORCLD PRPTY	-	(16,666.67)	16,666.67	(40,000.00)	(40,000.00)	0.00%
<b>Totals</b>		<b>8,354.15</b>	<b>(8,729.17)</b>	<b>17,083.32</b>	<b>(20,950.00)</b>	<b>(29,304.15)</b>	<b>-39.88%</b>

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
521212	LEGAL	3.00	41.67	(38.67)	100.00	97.00	3.00%
521219	OTHER PROFESSIONAL SERV	-	41.67	(41.67)	100.00	100.00	0.00%
521255	PAPER SERVICE	-	41.67	(41.67)	100.00	100.00	0.00%
521273	TITLE SEARCH	-	833.33	(833.33)	2,000.00	2,000.00	0.00%
531311	POSTAGE & BOX RENT	5.00	83.33	(78.33)	200.00	195.00	2.50%
531313	PRINTING & DUPLICATING	-	20.83	(20.83)	50.00	50.00	0.00%
531321	PUBLICATION OF LEGAL NOTICE	-	166.67	(166.67)	400.00	400.00	0.00%
593742	UNCOLLECTED TAXES	1,486.60	6,250.00	(4,763.40)	15,000.00	13,513.40	9.91%
593749	OTHER LOSSES	-	1,250.00	(1,250.00)	3,000.00	3,000.00	0.00%
<b>Totals</b>		<b>1,494.60</b>	<b>8,729.17</b>	<b>(7,234.57)</b>	<b>20,950.00</b>	<b>19,455.40</b>	<b>7.13%</b>

Other Financing Sources (Uses)

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
							#DIV/0!
<b>Totals</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<b>Total Business Unit</b>		<b>9,848.75</b>	<b>(0.00)</b>	<b>9,848.75</b>	<b>-</b>	<b>(9,848.75)</b>	<b>#DIV/0!</b>

Treasurer-May  
1403 Plat books

Date Ran 6/22/2015  
Period 5  
Year 2015

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
411100	GENERAL PROPERTY TAXES	1,154.15	1,154.17	(0.02)	2,770.00	1,615.85	41.67%
451010	SALE OF MAPS & PLAT BOOKS	(1,023.84)	(1,458.33)	434.49	(3,500.00)	(2,476.16)	29.25%
451308	POSTAGE FEES	(21.00)	(20.83)	(0.17)	(50.00)	(29.00)	42.00%
471212	STATE PLAT BOOK SALES	-	(25.00)	25.00	(60.00)	(60.00)	0.00%
473014	LOCAL GOV'T PLAT BOOKS SALES	(25.00)	(25.00)	-	(60.00)	(35.00)	41.67%
474014	DEPT PLAT BOOK CHARGES	-	(41.67)	41.67	(100.00)	(100.00)	0.00%
Totals		84.31	(416.67)	500.98	(1,000.00)	(1,084.31)	-8.43%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
531349	OTHER OPERATING EXPENSES	-	416.67	(416.67)	1,000.00	1,000.00	0.00%
Totals		-	416.67	(416.67)	1,000.00	1,000.00	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		84.31	(0.00)	84.31	-	(84.31)	#DIV/0!

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
411100	GENERAL PROPERTY TAXES	(77,729.60)	(77,729.58)	(0.02)	(186,551.00)	(108,821.40)	41.67%
421001	STATE AID	(55,550.00)	(45,650.00)	(9,900.00)	(109,560.00)	(54,010.00)	50.70%
421010	M S L INCENTIVES	(9,939.00)	(8,208.33)	(1,730.67)	(19,700.00)	(9,761.00)	50.45%
421012	STATE AID CS + ALL OTHERS	(208,549.72)	(333,100.83)	124,551.11	(799,442.00)	(590,892.28)	26.09%
421012	ST AID WAGES ALLOCATE	9,518.30	31,111.67	(21,593.37)	74,668.00	65,149.70	12.75%
421013	OTHER DEPT WAGE RETENTION	(3,084.60)	(10,266.67)	7,182.07	(24,640.00)	(21,555.40)	12.52%
421050	CS PERFORMANCE BASED INC	-	(68,883.75)	68,883.75	(165,321.00)	(165,321.00)	0.00%
421096	STATE AID MEDICAL SUPPORT	-	(3,541.67)	3,541.67	(8,500.00)	(8,500.00)	0.00%
442004	EXTRADITION REIMBURSEMENT	(90.97)	(166.67)	75.70	(400.00)	(309.03)	22.74%
451011	CS PROG FEE REDUCE 66%	3,116.94	5,472.50	(2,355.56)	13,134.00	10,017.06	23.73%
451013	NVD ACTIVITIES REDUCTION	(290.28)	(1,608.33)	1,318.05	(3,860.00)	(3,569.72)	7.52%
451014	CS PROGRAM FEES	(7,737.26)	(8,125.00)	387.74	(19,500.00)	(11,762.74)	39.68%
455003	NON-NVD SERVICE FEES	(730.00)	(656.25)	(73.75)	(1,575.00)	(845.00)	46.35%
455021	GENETIC TEST FEE	(108.00)	-	(108.00)	-	108.00	#DIV/0!

Totals		(351,174.19)	(521,352.92)	170,178.73	(1,251,247.00)	(900,072.81)	28.07%
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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	74,199.25	90,518.75	(16,319.50)	217,245.00	143,045.75	34.15%
511210	WAGES-REGULAR	167,906.09	196,278.75	(28,372.66)	471,069.00	303,162.91	35.64%
511220	WAGES-OVERTIME	562.42	2,356.67	(1,794.25)	5,656.00	5,093.58	9.94%
511240	WAGES-TEMPORARY	1,817.87	3,645.83	(1,827.96)	8,750.00	6,932.13	20.78%
511310	WAGES-SICK LEAVE	11,680.45	-	11,680.45	-	(11,680.45)	#DIV/0!
511320	WAGES-VACATION PAY	13,380.82	-	13,380.82	-	(13,380.82)	#DIV/0!
511330	WAGES-LONGEVITY PAY	-	1,035.83	(1,035.83)	2,486.00	2,486.00	0.00%
511340	WAGES-HOLIDAY PAY	9,296.98	-	9,296.98	-	(9,296.98)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP	1,904.10	-	1,904.10	-	(1,904.10)	#DIV/0!
511380	WAGES-BEREAVEMENT	545.04	-	545.04	-	(545.04)	#DIV/0!
512141	SOCIAL SECURITY	20,573.95	21,876.25	(1,302.30)	52,503.00	31,929.05	39.19%
512142	RETIREMENT (EMPLOYER)	18,794.92	19,517.92	(723.00)	46,843.00	28,048.08	40.12%
512144	HEALTH INSURANCE	80,887.24	87,731.67	(6,844.43)	210,556.00	129,668.76	38.42%
512145	LIFE INSURANCE	139.56	145.00	(5.44)	348.00	208.44	40.10%
512150	FSA CONTRIBUTION	3,075.00	1,281.25	1,793.75	3,075.00	-	100.00%
512173	DENTAL INSURANCE	5,179.40	5,730.00	(550.60)	13,752.00	8,572.60	37.66%
512255	PAPER SERVICE	1,758.50	5,416.67	(3,658.17)	13,000.00	11,241.50	13.53%
512256	GENETIC TESTS	1,341.75	3,250.00	(1,908.25)	7,800.00	6,458.25	17.20%
512296	COMPUTER SUPPORT	910.40	974.17	(63.77)	2,338.00	1,427.60	38.94%
529160	INTERPRETER FEE	1,482.75	791.67	691.08	1,900.00	417.25	78.04%
529299	PURCHASE CARE & SERVICES	30,240.00	25,704.17	4,535.83	61,690.00	31,450.00	49.02%
531003	NOTARY PUBLIC RELATED	50.00	41.67	8.33	100.00	50.00	50.00%
531246	FPLS FEES	686.00	1,118.75	(432.75)	2,685.00	1,999.00	25.55%
531298	UNITED PARCEL SERVICE UPS	-	10.42	(10.42)	25.00	25.00	0.00%
531301	OFFICE EQUIPMENT	-	167.92	(167.92)	403.00	403.00	0.00%
531303	COMPUTER EQUIPMT & SOFTW	597.00	248.75	348.25	597.00	-	100.00%
531311	POSTAGE & BOX RENT	6,750.00	6,875.00	(125.00)	16,500.00	9,750.00	40.91%
531311	POSTAGE - NVD	954.33	562.50	391.83	1,350.00	395.67	70.69%
531312	OFFICE SUPPLIES	6,046.06	5,833.33	212.73	14,000.00	7,953.94	43.19%
531313	PRINTING & DUPLICATING	336.70	977.08	(640.38)	2,345.00	2,008.30	14.36%
531314	SMALL ITEMS OF EQUIPMENT	75.46	708.33	(632.87)	1,700.00	1,624.54	4.44%
531321	PUBLICATION OF LEGAL NOTICE	655.62	416.67	238.95	1,000.00	344.38	65.56%
531323	SUBSCRIPTIONS-TAX & LAW	1,597.56	1,276.67	320.89	3,064.00	1,466.44	52.14%
531324	MEMBERSHIP DUES	799.59	887.50	(87.91)	2,130.00	1,330.41	37.54%
531348	EDUCATIONAL SUPPLIES	207.60	541.67	(334.07)	1,300.00	1,092.40	15.97%
532325	REGISTRATION	259.00	1,222.92	(963.92)	2,935.00	2,676.00	8.82%
532332	MILEAGE	661.84	683.75	(21.91)	1,641.00	979.16	40.33%
532334	COMMERCIAL TRAVEL	209.00	166.67	42.33	400.00	191.00	52.25%
532335	MEALS	188.99	514.58	(325.59)	1,235.00	1,046.01	15.30%
532336	LODGING	822.21	1,127.50	(305.29)	2,706.00	1,883.79	30.38%
532339	OTHER TRAVEL & TOLLS	61.50	116.67	(55.17)	280.00	218.50	21.96%
532340	CONTRACTED EXTRADITIONS	-	4,166.67	(4,166.67)	10,000.00	10,000.00	0.00%
533225	TELEPHONE & FAX	311.76	750.00	(438.24)	1,800.00	1,488.24	17.32%
535242	MAINTAIN MACHINERY & EQUIP	613.06	983.33	(370.27)	2,360.00	1,746.94	25.98%
571004	IP TELEPHONY ALLOCATION	1,293.35	1,293.33	0.02	3,104.00	1,810.65	41.67%
571005	DUPPLICATING ALLOCATION	122.90	122.92	(0.02)	295.00	172.10	41.66%
571009	MIS PC GROUP ALLOCATION	18,167.50	18,167.50	-	43,602.00	25,434.50	41.67%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	4,634.60	4,634.58	0.02	11,123.00	6,488.40	41.67%
591519	OTHER INSURANCE	1,508.11	1,481.67	26.44	3,556.00	2,047.89	42.41%

Totals		493,286.23	521,352.92	(28,066.69)	1,251,247.00	757,960.77	39.42%
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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		142,112.04	0.00	142,112.04	-	(142,112.04)	#DIV/0!
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## **RESOLUTION NO. 2015-\_\_\_\_\_**

### **Changes to the Fund Balance Policy**

#### Executive Summary

In 2009, the County invested \$783,000 into Wisconsin Municipal Mutual Insurance Company (WMMIC). The County designated this investment in the fund balance as unrestricted on the financial statements. As of 2014, the equity with WMMIC increased to \$1,046,755. Per Governmental Accounting Standards Board (GASB) Statement No. 16, the asset on the financial statement should be recorded as the County's original capitalization payment of \$783,000. In the fund balance portion of the financial statements the original payment should be recorded as nonspendable fund balance instead of unrestricted fund balance. For the purposes of the Fund Balance Policy, the Finance Committee recommends including the initial investment as part of the working capital.

Currently, the Fund Balance Policy does not address the use of working capital in an emergency situation. The Finance Committee recommends granting the County Board authority to utilize working capital if all means of funding an emergency have been exhausted.

Also, the Fund Balance Policy requires departments to submit a preliminary request for carryover funds by December 1<sup>st</sup> of each year. On May 13, 2014, the County adopted a Budget Carryover Policy that addresses what items are eligible to be carried over. Therefore, this section in the Fund Balance policy is being eliminated.

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WHEREAS, the Jefferson County Fund Balance Policy requires two (2) months of budgeted expenditures for working capital with the Finance Committee striving to maintain three (3) months of budgeted expenditures, and

WHEREAS, budgeted expenditures for working capital must be funded using unrestricted funds, and

WHEREAS, the initial investment from Jefferson County to Wisconsin Municipal Mutual Insurance Company (WMMIC) is presently designated as nonspendable fund balance, but is more properly recognized for the Fund Balance Policy as unrestricted, and

WHEREAS, the Finance Committee recognizes that the initial investment from Jefferson County to Wisconsin Municipal Mutual Insurance Company (WMMIC) is properly designated as working capital, and

WHEREAS, the recommend changes to the Fund Balance Policy authorize the County Board to use working capital as needed in emergency situations, and

WHEREAS, the recommend changes to the Fund Balance Policy remove the requirement for departments to submit a preliminary carryover request by December 1<sup>st</sup>, because the Budget Carryover Policy that was adopted May 13, 2014 now addresses this, and

WHEREAS, the recommend changes to the Fund Balance Policy change the date that the final written request from departments to use carryover funds must be submitted from February 15<sup>th</sup> to a date to be determined in mid-February of each year, and

NOW, THEREFORE, BE IT RESOLVED that the Finance Committee recommends, and the Jefferson County Board of Supervisors hereby adopts, the attached amendments to the Jefferson County Fund Balance Policy.

*Fiscal Note: No Fiscal Impact.*

Ayes \_\_\_\_\_ Noes \_\_\_\_\_ Abstain \_\_\_\_\_ Absent \_\_\_\_\_ Vacant \_\_\_\_\_

Requested by  
Finance Committee

July 14, 2015

Brian Lamers 06/23/15; Blair Ward 06/30/15

APPROVED: Administrator \_\_\_\_\_; Corp. Counsel \_\_\_\_\_; Finance Director \_\_\_\_\_

## Jefferson County, Wisconsin Fund Balance Policy

Jefferson County finds that it is essential to maintain an adequate level of fund balance in order to:

- adapt to revenue shortfalls and/or unanticipated expenditures,
- help ensure stable tax rates, and
- provide a measure of liquidity for normal operations while at the same time keeping the County's long range investments intact.

As such, Jefferson County has elected to implement a Fund Balance Policy guided by the "Best Practice" adopted by the GFOA (Government Finance Officers Association) Executive Board in October 2009. The Fund Balance Policy details are indicated below:

1. Jefferson County has implemented Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Fund Balance Type Definitions*. All definitions within the Fund Balance Policy will be in agreement with GASB Statement No. 54.
2. GASB Statement No. 54 pertains only to governmental funds. Business type funds, such as the Highway Department, shall be assumed to follow GASB Statement No. 54 for the purposes of this policy only.
3. The County's initial investment into Wisconsin Municipal Mutual Insurance Company (WMMIC) is recorded in nonspendable fund balance, but for the purpose of this policy shall be recognized as part of the "working capital"
4. The County shall maintain a minimum of two (2) months of budgeted expenditures within the General Fund for "working capital." This "working capital" shall be maintained to help cover revenue shortfalls, unanticipated expenditures, stabilize the tax rate, and provide liquidity.
5. The County shall maintain a minimum of two (2) months of budgeted expenditures within the Health Department for "working capital." This "working capital" shall be maintained to help cover revenue shortfalls, unanticipated expenditures, and stabilize the tax rate.
6. The Finance Committee shall strive to maintain three (3) months of budgeted expenditures within both the General Fund and Health Department for "working capital."
  - a. Should a budget proposed for adoption seek to utilize a portion of this additional month of "working capital," the reasoning for the usage of working capital shall be included in the budget document.

- b. In the event of an emergency situation and all other means of funding the emergency have been exhausted, the County Board may utilize the working capital as needed.
  - c. Within three months ~~of~~ after the adoption of the proposed budget, or use due to an emergency situation, unless already included in the budget document, the County Board shall be informed by the Finance Committee and/or the County Administrator as to either:
    - i. A plan to restore the three months of working capital and related time frame, or
    - ii. The rationale for remaining between two (2) and three (3) months working capital.
- 7. Budgeted expenditures for the General Fund shall be defined as:
  - a. Total budgeted expenditures for the entire County in all governmental and business type funds for the immediate prior year (i.e. most recently adopted budget) less total budgeted expenditures for the Health Department for the immediate prior year.
  - b. Total budgeted expenditures shall include operating, capital, and debt expenditures.
  - c. Any budgeted capital or debt expenditures funded through bond proceeds shall be excluded.
- 8. Budgeted expenditures for the Health Department shall be defined as total budgeted expenditures for the immediate prior year (i.e. most recently adopted budget).
- 9. Any amount above three (3) months of budgeted expenditures for both the General Fund and Health Department shall be considered as the fund's unassigned fund balance. During the preparation of the budget for the subsequent year, the Finance Committee shall recommend to the County Board its plan for usage of this unassigned fund balance. This usage shall be limited to:
  - a. Fund capital outlay, being specific on purpose and timing of said outlay.
  - b. Repayment of debt.
  - c. Reduction of tax levy.
- 10. In the event that the Health Department's "working capital" does not meet the minimum required amount of two (2) months of budgeted expenditures or three (3) months of budgeted expenditures at the election of the Finance Committee:
  - a. The tax levy for the Health Department shall be increased to methodically bring the working capital up to required levels within a maximum of five (5) years.
  - b. The budget document shall include a recap of the methodology being used.
  - c. The calculation for unassigned funds within the General Fund shall be based upon total budgeted expenditures for all funds including the Health Department.

11. All departments shall transfer all remaining balances at year end to the General Fund, unless these balances are requested and approved to be non-lapsing. All funds within the Health Department shall automatically be retained by the Health Department.
- ~~12. Each department, including the Health Department, shall make a written preliminary request to the Finance Department by December 1<sup>st</sup> of each year for both discretionary and non-discretionary non-lapsing requests to be carried forward into the subsequent budget year. The Finance Committee at its first available meeting in December reviews these requests. Should the Finance Committee determine it will not support a discretionary non-lapsing request, the applicable department shall be informed so that they have until year end to determine a course of action.~~
12. Non-lapsing requests, both discretionary and non-discretionary, are defined below. Examples are included, but it should be noted that these lists are not all inclusive.
  - a. Non-discretionary
    - i. Non-spendable, because of their form. Examples include:
      1. Inventory
      2. Delinquent property taxes
      3. Prepaid expenditures
    - ii. Restricted, because of externally enforceable limitations on use. Examples include:
      1. Statutory limitations
      2. Specific donor limitations
      3. Signed contracts and/or purchase orders with vendors
      4. Specific state agency limitations
      5. Unspent bond proceeds.
  - b. Discretionary, which are classified as committed under GASB Statement No. 54. Examples include:
    - i. Balances that result from funded depreciation, not already affected by signed contracts and/or purchase orders with vendors.
    - ii. Available departmental surpluses ~~wished~~ desired to be used for future appropriations.
    - iii. Special circumstances that shall be considered by the Finance Committee.
13. Final written requests for both discretionary and non-discretionary non-lapsing items from all departments are due to the Finance Department in mid-February by ~~February 15<sup>th</sup>~~ of the succeeding year. Thereafter, the Finance Committee will propose a resolution to the County Board with ~~their~~ its recommendations concerning carrying over of discretionary items. The resolution will, in the fiscal note, show the various categories.
14. ~~In regards to vested employee pay for governmental funds, t~~The County specifically intends that all ~~such~~ liability reflecting employee vested benefits pay shall include: (a) 100% of the calculated liability for vested vacation pay; (b) 65% of the calculated liability for vested sick pay; (c) 100% of the calculated liability for vested holiday

pay; and (d) 100% of the calculated liability for vested compensatory time pay with all categories designated as "assigned" fund balances as defined under GASB Statement No. 54. While it may be argued that the County does not have to accrue these liabilities for governmental funds, the County has elected to fully fund these liabilities with an assigned fund balance.

Adopted by Jefferson County Board of Supervisors on October 25, 2011 (Resolution No. 2011-61) Modified on July 10, 2012 (Resolution No. 2012-30)

Jefferson County  
Contingency Fund  
For the Year Ended December 31, 2015

Ledger Date	Description	General (599900)	Vested Benefits (599909)	Authority	Publish Date
1-Jan-15	Tax Levy	560,056.00	270,000.00		
12-Feb-15	Sheriff-Additional Cost-Radio System	(119,007.00)		Finance Committee	18-Feb-15

Total amount available	441,049.00	270,000.00
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Net	441,049.00	270,000.00
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Note: There may be \$86,191 of contingency transfer for Sheriff and Fair Park Fiber optic project at year end was approved at Finance 4/9/15  
There was approval of a possible contingency transfer to the MIS department of \$12,700 for additional space for email retainage at Finance 6/9/15