

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

Date: Monday, December 7, 2015
Time: 8:30 a.m.

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

Notice-Bid openings are scheduled at 9:00 a.m.

1. Call to order
2. Roll call (establish a quorum)
3. Certification of compliance with the Open Meetings Law
4. Approval of the agenda
5. Approval of Finance Committee minutes for November 6, 2015 and November 10, 2015
6. Communication
7. Public comment (Members of the public who wish to address the Committee on specific agenda items must register their request at this time)
8. Discussion and possible action on Resolution disallowing the claim for Jason Morris and Daniel W. Kupersmith.
9. Discussion and possible action on granting the right of former owners to repurchase lands to which Jefferson County has taken title through delinquent tax enforcement collection, pursuant to Jefferson County Ordinance Number 2002-13 and State Statute section 75.35
10. Discussion and approval of bids received for foreclosed properties and consideration of the process to use to dispose of unsold properties
11. Discussion and approval of setting appraised value and determining disposition of foreclosed properties with Federal Liens
12. Discussion and possible action on selection of Property and Auto Insurance for 2016.
13. Review of the financial statements and department update for October 2015-Finance Department
14. Review of the financial statements and department update for October 2015-County Clerk
15. Review of the financial statements and department update for October 2015-Treasurer
16. Review of the financial statements and department update for October 2015-Child Support
17. Discussion of funding for projects related to the new Highway Facilities or sale of old Highway Facilities
18. Discussion on 2015 projections of budget vs. actual
19. Update on contingency fund balance
20. Set future meeting schedule, next meeting date, and possible agenda items
21. Payment of invoices
22. Adjourn

Next scheduled meetings:

Thursday, January 14, 2016 Regular Meeting
Thursday, February 11, 2016 Regular Meeting
Thursday, March 10, 2016 Regular Meeting
Thursday, April 14, 2016 Regular Meeting
Thursday, May 12, 2016 Regular Meeting
Thursday, June 9, 2016 Regular Meeting

A Quorum of any Jefferson County Committee, Board, Commission or other body, including the Jefferson County Board of Supervisors, may be present at this meeting.

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
November 6, 2015

Committee members: Braughler, James B (Vice Chair) Poulson, Blane
Hanneman, Jennifer (Secretary) Schroeder, Jim (Absent)
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 for Jim Schroeder. Other County Board members present were Augie Tietz and George Jaeckel. Staff in attendance was Ben Wehmeier, Tammy Worzalla, Blair Ward, Joe Nehmer, John Jensen, Barb Frank, Genevieve Coady, Connie Freeberg and Brian Lamers. Others present were; Alexa Zoellner from the Jefferson Daily Union, Mo Hansen, City of Waterloo, John David, City of Watertown, Patrick Cannon, Whitewater CDA and Jacob Maas, City of Watertown. Public in attendance was Brent Alwin and Rossella Kalonski.
3. **Certification of compliance with the Open Meetings Law** – Wehmeier certified that notice of the meeting complied with the Open Meetings Law.
4. **Approval of the agenda**-Item #20 and #23 moved to after #9.
5. **Approval of Finance Committee minutes for October 8, 2015 and October 13, 2015.** A motion was made by Hanneman/Braughler to approve the October 8, 2015 and October 13, 2015 minutes. The motion passed 4-0.
6. **Communications** –Lamers stated he had passed out Budget Amendment #1 and a letter from the City of Watertown stating their interest in two of the foreclosed properties.
7. **Public Comments** – Allow public to talk during those items
8. **Discussion and possible action on out of state travel for UW Extension Department.** Discussion took place and a motion was made by Hanneman/Poulson to approve the out of state travel for Sarah Torbert from the UW Extension department. The motion passed 4-0.
9. **Discussion and possible action on out of state travel for Human Services Department.** Discussion took place and a motion was made by Hanneman/Poulson to approve the out of state travel for an employee to attend training in Indianapolis paid for by grant funding from the Human Services department. The motion passed 4-0.
10. **Review acquired real estate and determine parcels to sell and at what price RE: Foreclosure of Tax Liens from Rem 2014.** Lamers explained the spreadsheet that he put together for each property that has the fair market value, the appraised value, the taxes and interest owed on each property. Discussion took place on which properties would be offered to the municipalities. There was interest from the City of Watertown to purchase two of the properties. Discussion took place on the two properties that had been torn down by the municipalities which had special assessments on them which added up to a higher amount owed than the current fair market value on the properties. As a result, the County will probably experience a loss on those properties. There were two properties with potential

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zoning violations that will also have to be addressed. After further discussion, a motion was made by Jones/Hanneman to sell all foreclosed tax delinquent properties as soon as possible. This recognizes that some properties are not able to be sold immediately because they are subject to the applicable waiting period for properties with a federal tax lien, or are properties with prospective sales to municipalities, or are properties which have been offered for sale to the former owner. These properties are to be sold as soon as authorized by law or upon expiration of any time period previously imposed by this committee or subsequently imposed by the County Administrator. The motion passed 4-0.

11. **Discussion and possible action on granting the right to former owner to repurchase lands to which Jefferson County has taken title through delinquent tax enforcement collection, pursuant to Jefferson County Ordinance Number 2002-13 and State Statute section 75.35.** Lamers explained that the spreadsheet passed out includes the delinquent taxes and interest, 125% of 2014 taxes and any cost such as publication for a total repurchase price. Brent Alwin was invited for public comment where he spoke about his property and wanted the committee to allow him to buy his property back. A motion was made by Jones/Poulson to allow Brent Alwin 60 days, which would be January 5, 2016, to repurchase his two properties in accordance to Ordinance Number 2002-13 and State Statute section 75.35 for a total repurchase price of \$180,330.97. If the funds are not received by January 5, 2016, the process would start for the sale of the properties. The motion passed 4-0.
12. **Discussion and possible action on Resolution disallowing the claims for the following: Julie Rasmussen; Kevin & Jean Smith.** Discussion took place and a motion was made by Poulson/Hanneman to disallow the claims; Julie Rasmussen, Kevin & Jean Smith. The motion passed 4-0.
13. **Discussion and possible action on resolution to withdrawal from the Local Government Property Insurance Fund (LGPIF).** Wehmeier and Frank went through the 2 companies that the County received quotes for so far. The recommendation was to withdraw from LGPIF because of their current situation. Currently LGPIF has a negative balance of approximately \$8 million. Possible new Legislation is proposed to make up the negative balance to have a surplus of about \$3 million. This could possibly charge the current clients that are enrolled to make up that amount. A motion was made by Braughler/Hanneman to withdraw from the LGPIF and to go with the Municipal Property Insurance Company (MPIC) unless another quote comes in that the Administrator needs to discuss with the committee which would result in scheduling an additional Finance Committee meeting prior to the County Board meeting. The motion passed 4-0.
14. **Review of the financial statements and department update for September 2015-Finance Department.** Lamers stated that there is really nothing out of the ordinary for the Finance Department.
15. **Review of the financial statements and department update for September 2015-County Clerk Department.** Lamers stated that there is really nothing unusual on the County Clerks financial report.
16. **Review of the financial statements and department update for September 2015-Treasurer Department.** Lamers stated that interest on taxes is higher than anticipated. Currently, it is at about \$64,000 above of the estimated budget. Regular interest on investments is about \$11,000 under budgeted revenue. Also noted was the fair market value adjustment of a positive \$74,000 which is adjusted monthly.

17. **Review of the financial statements and department update for September 2015-Child Support Department.** Lamers stated nothing unusual noted, revenue is low because we usually only receive state payments quarterly.
18. **Review of the September 2015 listing of investments.** Lamers stated he had put a sheet in the packet that shows a listing of the County's investments as of September 30, 2015.
19. **Discussion and possible action on a budget amendment returning contingency funding from the Sheriff Department.** Lamers explained that the three projects at the Sheriff Department with the original contingency transfer has \$661,467 in funding and the current bids and expenditures should come to \$574,706 for a difference of \$86,761 that could be moved back to contingency since there was \$119,007 that came out of contingency earlier in the year. A motion was made by Braughler/Hanneman to do a budget amendment moving from Sheriff Capital back to the contingency fund in the amount of \$86,761. The motion passed 4-0.
20. **Discussion and possible action on a budget amendment transferring contingency funds to the Economic Development Department.** Wehmeier explained the fund would be used for a feasibility study to look at creating more public/private partnerships. Currently, the JCEDC does not collect enough contributions to cover all the operating costs which is not sustainable. This will help determine what the model should look like in the future. Coady wants to look at a number of initiatives to support business and look at different organizational models. Currently, private companies can't come to the table. Mayor John David, Patrick Cannon, and Mo Hansen spoke on the issue in favor of this. Wehmeier also stated he received a letter from the City of Jefferson in support of this also. A motion was made by Braughler/Hanneman to transfer \$25,000 to the Economic Development fund. The motion passed 4-0.
21. **Discussion of funding for projects related to the new Highway Facilities.** No real updates. Still working on planning for satellite facilities.
22. **Discussion on 2015 projections of budget vs. actual.** Lamers stated at this point looking at September, there is nothing out of the ordinary to report except for the Medical Examiner will probably be over budget this year with autopsies, right now about \$6,000. In the Clerk of Courts office, current estimates for court reimbursements (BU 2410) revenues are down by approximately \$40,000 and expenditures are up by \$18,000 resulting in an overage of approximately \$58,000. The department is under budget in some of the other business units and should be fine at this point. Lamers also went through the spreadsheet that was in the packet for the Solid Waste-electronic pickup and the estimate that the reserve fund that is currently in there could potentially run out by 2018 if we continue to pay for electronic pickup. Currently, this is a topic with the Solid Waste Committee and being reviewed. The invoices weekly average about \$1,000.
23. **Discussion on the 2016 Budget and Supervisors Amendments.** Jaeckel spoke about the amendment and stated that he very seldom sees people in Cold Springs Park. He felt the restroom was in great to good condition and didn't see the need for the upgrade. He also stated that he very seldom sees any vehicles at Pohlman Park. He could not see spending \$12,000 on paving the parking lot and the department should work with the public for donations. Jones asked what the levy change would be and Lamers stated the change to the mill rate would be .0044. Nehmer passed out pictures and noted that the current restroom

facility is not ADA accessible. It does not function well currently and showed what the new design would be like. Right now there is inadequate venting and cleaning is through the riser where the new one would be out the back. Nehmer also passed out pictures of the Pohlman park parking lot and talked about the cost to maintain gravel at the park. Tietz stated that the Parks Committee just toured parks and it is important that the bathrooms are ADA accessible, clean and kept up. He stated that the parking lot maintenance is an issue for cleanup, gravel and snowplowing. The Parks are the face of the County. Jaeckel stated this is a small park and with ADA requirements would it also require a paved path up to the restroom. He also stated that Traveler's Park is less than 5 miles away with better facilities. There is still maintenance on pavement including crack sealing. Poulson said we need to start looking at not taking free parks areas which require the County to take on the maintenance cost on these areas. He asked if there was a requirement to be ADA and it was noted that it is usually complaint driven. Jones agreed with the image of the parks and trust the Parks and Parks Committee to spend funds where needed. A motion was made by Jones/Hanneman to recommend denying the amendment the motion was tied 2-2 and will go to the County Board.

- 24. Update on contingency fund balance.** Lamers directed the Finance Committee to the schedule showing the current balance of 2015 general contingency of \$328,249 but with the addition from the Sheriff of \$86,761 and the reduction of \$25,000 leaves a balance of \$390,010 however, there is a possible reduction of \$12,700 from MIS email retainage and the remnant portion of land for the realignment of County A with the Parks Department not to exceed \$34,122. The vested benefits balance of \$270,000
- 25. Set future meeting schedule, next meeting date, and possible agenda items –** The next meeting is Monday, December 7, 2015 at 8:30 am which has been changed from the December 10th meeting. The agenda items will include an update on the Highway projects, projections of budget vs. actual and opening of bids for foreclosed properties.
- 26. Payment of Invoices-**After review of the invoices, a motion was made by Hanneman/Poulson to approve the payment of invoices totaling \$307,705.31 for the main review and \$2,041,476.07 for the other payments, p-cards and payroll deductions. The motion passed 3-0.

James Braughler was excused during review of invoices for prior commitments.

- 27. Adjourn –** A motion was made by Hanneman/Poulson to adjourn at 10:45 a.m. The motion passed 3-0.

Respectfully submitted,

Jennifer Hanneman
Finance Committee
Jefferson County
/bll

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Jefferson County
Finance Committee Minutes
November 10, 2015

Committee members: Braughler, 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 6:30 p.m.
2. **Roll call (establish a quorum)** – All committee members were present except for James Braughler which was excused. Other County Board members present were George Jaeckel. Staff in attendance was Ben Wehmeier, Blair Ward, and Brian Lamers.
3. **Certification of compliance with the Open Meetings Law** – Wehmeier certified that notice of the meeting complied with the Open Meetings Law.
4. **Approval of the agenda**-No changes.
5. **Communications** –None
6. **Public Comments** – None
7. **Discussion and possible action of setting appraised value on foreclosed properties.**
Wehmeier explained that we wanted to make sure the Finance Committee made a formal decision on setting the appraised value. Setting the appraised value as either the fair market value or assessed value. Staff recommends that the fair market value is more appropriate for these properties to be published for sale. Motion was made by Schroeder/Hanneman to use the fair market value. The motion passed 4-0.
8. **Adjourn** – A motion was made by Hanneman/Schroeder to adjourn at 6:38 p.m. The motion passed 4-0.

Respectfully submitted,

Jennifer Hanneman
Finance Committee
Jefferson County
/bll

RESOLUTION NO. 2015-__

Resolution disallowing the claims of Jason Morris and Daniel W. Kupersmith

WHEREAS, on September 2, 2015, Jefferson County received a claim from Jason Morris in an estimated amount of \$343.71 for damages to a 1993 Dodge Dakota which was traveling on Highway 12-18 heading west to Cambridge at about 4:15 p.m. on August 27, 2015, when a County dump truck (red) was going East on 12-18 towards Jefferson and a rock came off the truck and hit the Morris vehicle putting a big crack in the windshield, and

WHEREAS, on November 19, 2015, Jefferson County received a claim from Daniel W. Kupersmith in an amount of \$309.67 for a rental car and an estimated amount of \$3,371.31 for damages to a 2013 Nissan Altima which was traveling east on Beryl Drive, Watertown, Wisconsin, at approximately 6:00 p.m. on November 4, 2015, when the front end of Mr. Kupersmith's vehicle struck an unfilled construction ditch. The Jefferson County Highway Department placed "bump" signs and "loose gravel" signs from each direction to warn traffic that the pavement was being worked on.

WHEREAS, 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 claims, 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

12-08-15

Connie Freeberg: 11-24-15

REVIEWED: Administrator: ____; Corp. Counsel: ____; Finance Director: ____

Item #8



Strength in...
Members

Jackie Kaul, AINS
Liability Claims Representative
Telephone: 608.229.6819
Facsimile: 608.709.7567
jkaul@wmmic.com

November 13, 2015

J. Blair Ward
Corporation Counsel
Jefferson County
311 S. Center Ave. Room 110
Jefferson, WI 53549

RE: Jason Morris v. Jefferson County
Date of Loss: 9.27.15
Claim No. 2015081311
Event No.: 88491

Dear Mr. Ward,

We received the above-referenced notice of claim 9/02/15. Following a review of the information and an investigation of the facts, it has been determined that Jefferson County has no liability for this claim. Please issue a formal disallowance. Please provide a copy of this disallowance to WMMIC.

This claim will be closed on the date of receipt of the disallowance.

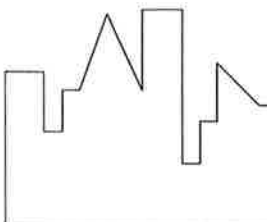
This document has been automatically attached to the event/claim record in Riskmaster for you.

Thank you for your assistance. Please feel free to contact me if you have any questions.

Please contact me with any questions

Sincerely,

Jackie Kaul, AINS
Liability Claims Representative





Strength in...
Members

Jackie Kaul, AINS
Liability Claims Representative
Telephone: 608.229.6819
Facsimile: 608.709.7567
jkaul@wmmic.com

November 19, 2015

J. Blair Ward
Corporation Counsel
Jefferson County
311 S. Center Ave. Room 110
Jefferson, WI 53549

RE: Daniel Kupersmith v. Jefferson County
Date of Loss: 11.06.15
Claim No. 2015081940
Event No.: 89163

Dear Mr. Ward,

We received the above-referenced notice of claim 11/19/15. Following a review of the information and an investigation of the facts, it has been determined that Jefferson County has no liability for this claim. Please issue a formal disallowance. Please provide a copy of this disallowance to WMMIC.

This claim will be closed on the date of receipt of the disallowance.

This document has been automatically attached to the event/claim record in Riskmaster for you.

Thank you for your assistance. Please feel free to contact me if you have any questions.

Please contact me with any questions

Sincerely,

Jackie Kaul, AINS
Liability Claims Representative

Item #8

From: Allen Larson [<mailto:ALarson@benderlevilaw.com>]

Sent: Wednesday, November 11, 2015 4:12 PM

To: John Jensen; Blair Ward

Subject: RE: Pamela Capin/Tax foreclosure

Hello Blair and John,

Thank you both for meeting with me this morning. Please allow this email to serve as Ms. Capin's request that the issue of the foreclosure on her 2 parcels of property (PIN #s 012-0816-0522-002 and #012-0816-0522-003) be placed on the agenda for the Finance Committee on December 7th. I think you indicated that meeting would take place at 8:30 a.m., but I'd appreciate it if you would confirm that with me when you have a moment.

As we discussed, Ms. Capin has ample equity in these parcels to pay off the tax obligation. One of the parcels she should be able to sell to a buyer that has previously indicated an interest in it, and with the sale of that parcel she should be able to retire the property tax balance due (approximately \$8k, which includes the 2015 tax obligation), and put a significant amount towards the tax obligation on the other parcel, which has an approximate balance of \$40k due. We propose to make the County whole through the combined proceeds from the sale of the 1st parcel and a reverse mortgage on the 2nd parcel.

Given that there are no other judgments against Ms. Capin, nor are there any mortgages on either parcel, I think this will be a strategy that will allow her to make good on her tax obligations, while keeping her home. I appreciate the County's willingness to work with me and Ms. Capin to achieve that result. Thanks again,

Al Larson

Allen W. Larson

Bender, Levi, Larson & Associates, S.C.

alarson@benderlevilaw.com

(920) 261-7626

(920) 261-1249 - fax

Item
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Brian Lamers

From: Blair Ward
Sent: Monday, November 16, 2015 11:39 AM
To: Connie Freeberg
Cc: Brian Lamers; Benjamin Wehmeier
Subject: Strauss Property

Connie:

Katie Bucci called. She confirmed that her address is 304 ½ and the tenants downstairs are 304. I told her that all future mailings would be mailed to both addresses. Please make a note of this for the file.

She also said that the downstairs residents were hoping to vacate their rental unit in spring or summer. I said I would make the finance committee aware of this.

I told Ms. Bucci that I would keep her updated on the status of the sale of the property.

J. Blair Ward
Corporation Counsel
Jefferson County
311 S. Center Ave., Room 110
Jefferson, WI 53549
(920) 674-7135 main
(920) 674-7399 facsimile

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Listing of Foreclosed Properties-Finance Committee 11/6/15-Repurchase Total

	Property Information			Total Unpaid	2014	Costs	Repurchase
	Parcel Number	Address	Municipality	Total	Taxes*125%		Total
1	010-0515-0221-005	N2389 CTH D, Fort Atkinson	T. Hebron	88,614.30	4,525.79	200.00	93,340.09
2	010-0515-0221-006	N2397 CTH D. Fort Atkinson	T. Hebron	82,697.58	4,093.30	200.00	86,990.88
3	012-0816-0522-002	N9686 CTH SC Watertown	T. Ixonia	37,067.44	2,359.01	200.00	39,626.45
4	012-0816-0522-003	Across Street N9686 CTH SC	T. Ixonia	6,819.18	727.38	200.00	7,746.56
5	020-0814-0744-035	Rubidell Resort Condo Unit 335	T. Milford	1,867.67	96.31	200.00	2,163.98
6	020-0814-0744-074	Rubidell Resort Condo Unit 558	T. Milford	1,715.06	96.31	200.00	2,011.37
7	020-0814-0744-090	Rubidell Resort Condo Unit 574	T. Milford	1,551.70	39.40	200.00	1,791.10
8	020-0814-0744-111	Rubidell Resort Condo Unit 595	T. Milford	1,982.18	73.65	200.00	2,255.83
9	141-0715-0733-050	327 N. Watertown St, Johnson Ck	V. Johnson Ck	20,328.57	1,208.85	200.00	21,737.42
10	181-0616-0313-070	149 Main St. Sullivan	V. Sullivan	46,222.24	1,308.74	200.00	47,730.98
11	226-0514-0421-188	415 Roosevelt St Fort Atkinson	C. Fort Atkinson	48,595.91	2,909.15	200.00	51,705.06
12	290-0813-0511-005	1204 Main St. Waterloo	C. Waterloo	32,631.08	397.06	200.00	33,228.14
13	291-0815-0331-002	302 Front St. Watertown	C. Watertown	18,798.03	1,319.78	200.00	20,317.81
14	291-0815-0331-050	308 Front St. Watertown	C. Watertown	417.28	43.03	200.00	660.31
15	291-0815-0423-052	304 S Monroe St. Watertown	C. Watertown	66,831.89	5,296.13	200.00	72,328.02
16	291-0815-0424-040	510 South Second St. Watertown	C. Watertown	41,530.16	774.66	200.00	42,504.82
Total				497,670.27	24,493.88	3,200.00	526,138.81

As of
End of
Year

40072.51
7838.96
Total 47911.47

52263.74

5#
Hem

Tax Statement

Date Printed: 11/16/15

PIN : 012-0816-0522-002
 Computer # : 012014800000
 Owner : JEFFERSON COUNTY

Description : BEG 973.25FT E OF NW/S/C, E
 : 57.75FT, S7DG22'W607.10FT, N
 : 21DG09'W430.50FT, N80DG52'E
 : 155FT, N07DG22'E175.40FT TO
 : POB. EX 0.08A IN CTH CW 547-
 : 721. EX PAR 42, TRANS PROJ

Address : N9686 COUNTY ROAD SC WATERTOWN

Tax Year 2014 Sch Dist: WATERTOWN S DOCUMENT NO: 1360951

Values Land Use Asmt Improvement Wood Total Assmnt WFMV EFMV Acres
 9,200 125,800 135,000 125,700

Assessed Acres:	Tax General	Special	Tax Paid	Lottery Claimed	Tax Unpaid	Interest/ Penalty	Other Charges	Total Unpaid
Year	Tax Due	Tax Due						
2014	1,990.21	.00	.00	103.00	1,887.21	207.59	.00	2,094.80
2013	2,163.77	.00	.00	107.49	2,056.28	472.94	.00	2,529.22
2012	2,163.72	.00	.00	92.88	2,070.84	724.79	.00	2,795.63
2011	2,459.48	.00	.00	87.13	2,372.35	1,115.00	.00	3,487.35
2010	2,411.26	.00	.00	82.26	2,329.00	1,374.11	.00	3,703.11
2009	2,257.70	.00	.00	67.94	2,189.76	1,554.73	.00	3,744.49
2008	2,218.02	.00	.00	69.89	2,148.13	1,782.95	.00	3,931.08
2007	2,115.19	.00	.00	77.60	2,037.59	1,935.71	.00	3,973.30
2006	2,296.58	.00	.00	86.01	2,210.57	2,365.31	.00	4,575.88
2005	2,220.99	.00	.00	72.24	2,148.75	2,557.01	.00	4,705.76
2004	2,341.14	.00	1,401.17	85.91	854.06	1,118.82	.00	1,972.88
2003	2,268.77	.00	2,192.10	76.67	.00	.00	.00	.00
2002	2,246.17	.00	2,175.50	70.67	.00	.00	.00	.00
2001	2,080.05	.00	2,009.03	71.02	.00	.00	.00	.00
2000	1,705.80	.00	1,644.12	61.68	.00	.00	.00	.00
1999	1,629.13	.00	1,480.11	149.02	.00	.00	.00	.00
1998	1,625.35	.00	1,574.47	50.88	.00	.00	.00	.00
1997	1,495.92	.00	1,423.69	72.23	.00	.00	.00	.00
1996	1,256.37	.00	1,256.37	.00	.00	.00	.00	.00
1995	1,479.54	.00	1,349.75	129.79	.00	.00	.00	.00

Payoff Figure For December 2015 : 37,513.50

Signed : 125% Taxes 2359.01

Cost 200
40072.51

Total 40072.51
7838.96
47911.47

From #5

Tax Statement

Date Printed: 11/16/15

PIN : 012-0816-0522-003
 Computer # : 012014900000
 Owner . . . : JEFFERSON COUNTY

Description : BEG 437.5FT E OF NW S/C E
 : 288.7FT TO C OF RD, S211FT,
 : W288.75FT, N211FT TO POB.
 : EX .41A IN CTH CW IN 680-868
 : EX PAR 44, TRANS PROJ PLAT
 : 8124001-4.06, DOC 1295262.

Address . . . :
 Tax Year 2014 Sch Dist: WATERTOWN S DOCUMENT NO: 1360951

Values	Land	Use Asmt	Improvement	Wood	Total Assmnt	WFMV	EFMV	Acres
38,300					38,300		35,700	
Assessed Acres:		.917						
Tax	General	Special	Tax	Lottery	Tax	Interest/	Other	Total
Year	Tax Due	Tax Due	Paid	Claimed	Unpaid	Penalty	Charges	Unpaid
2014	581.90	.00	.00	.00	581.90	64.01	.00	645.91
2013	631.77	.00	.00	.00	631.77	145.31	.00	777.08
2012	632.76	.00	.00	.00	632.76	221.47	.00	854.23
2011	667.88	.00	.00	.00	667.88	313.90	.00	981.78
2010	654.97	.00	.00	.00	654.97	386.43	.00	1,041.40
2009	612.85	.00	.00	.00	612.85	435.12	.00	1,047.97
2008	594.62	.00	.00	.00	594.62	493.53	.00	1,088.15
2007	559.41	.00	315.79	.00	243.62	231.44	.00	475.06
2006	92.01	.00	92.01	.00	.00	.00	.00	.00
2005	88.98	.00	88.98	.00	.00	.00	.00	.00
2004	93.80	.00	93.80	.00	.00	.00	.00	.00
2003	90.90	.00	90.90	.00	.00	.00	.00	.00
2002	89.99	.00	89.99	.00	.00	.00	.00	.00
2001	83.34	.00	83.34	.00	.00	.00	.00	.00
2000	123.07	.00	123.07	.00	.00	.00	.00	.00
1999	117.54	.00	117.54	.00	.00	.00	.00	.00
1998	117.27	.00	66.39	50.88	.00	.00	.00	.00
1997	107.93	.00	45.03	62.90	.00	.00	.00	.00
1996	110.02	.00	110.02	.00	.00	.00	.00	.00
1995	129.57	.00	129.57	.00	.00	.00	.00	.00

Payoff Figure For December 2015 : 6,911.58

Signed : 125% Tax 727.38

Cost 200-

7838.96

Item
\$

Tax Statement

Date Printed: 11/17/15

PIN : 226-0514-0421-188
 Computer # : 226166000000
 Owner : JEFFERSON COUNTY

Description : LOT 3, BLK 16, RIVERVIEW ADD

Address : 415 ROOSEVELT ST FORT ATKINSON

Tax Year 2014 Sch Dist: FORT ATKINS DOCUMENT NO: 1360951

Values Land Use Asmt Improvement Wood Total Assmnt WFMV EFMV Acres
 23,700 92,700 116,400 110,800

Assessed Acres:	.165								
Tax General	Special	Tax	Lottery	Tax	Interest/	Other	Total		
Year Tax Due	Tax Due	Paid	Claimed	Unpaid	Penalty	Charges	Unpaid		
2014	2,447.20	.00	.00	119.89	2,327.31	256.00	.00	2,583.31	
2013	2,511.67	.00	.00	123.96	2,387.71	549.17	.00	2,936.88	
2012	2,525.11	.00	.00	102.57	2,422.54	847.89	.00	3,270.43	
2011	2,482.00	.00	.00	.00	2,482.00	1,166.54	.00	3,648.54	
2010	2,416.82	.00	.00	.00	2,416.82	1,425.92	.00	3,842.74	
2009	2,338.86	.00	.00	.00	2,338.86	1,660.59	.00	3,999.45	
2008	2,270.02	.00	.00	.00	2,270.02	1,884.12	.00	4,154.14	
2007	2,329.63	.00	.00	.00	2,329.63	2,213.15	.00	4,542.78	
2006	2,273.32	.00	.00	.00	2,273.32	2,432.45	.00	4,705.77	
2005	2,164.70	.00	.00	.00	2,164.70	2,575.99	.00	4,740.69	
2004	2,242.62	.00	.00	.00	2,242.62	2,937.83	.00	5,180.45	
2003	2,213.21	.00	.00	.00	2,213.21	3,164.89	.00	5,378.10	
2002	2,155.23	.00	2,088.05	.00	67.18	104.13	.00	171.31	
2001	2,089.52	.00	2,089.52	.00	.00	.00	.00	.00	
2000	2,084.07	.00	2,084.07	.00	.00	.00	.00	.00	
1999	2,077.57	.00	2,077.57	.00	.00	.00	.00	.00	
1998	1,952.04	.00	1,894.00	58.04	.00	.00	.00	.00	
1997	1,777.41	.00	1,692.36	85.05	.00	.00	.00	.00	
1996	1,780.53	.00	1,780.53	.00	.00	.00	.00	.00	
1995	1,697.07	.00	1,697.07	.00	.00	.00	.00	.00	

Payoff Figure For December 2015 : 49,154.59

Signed : _____

125% Taxes 2909.15
 Cost 200 -
52263.74

Item
 #9

NOTICE OF SEALED BID SALE
Tax Delinquent Real Estate
Owned by Jefferson County

Pursuant to Section 75.521, Wisconsin Statutes, title to the property described below has been granted to Jefferson County for nonpayment of delinquent taxes. The property will be sold in accordance with Section 75.69, Wis. Stats., and the regulations thereunder, at public sale under sealed bids. No abstract or title insurance will be furnished. Conveyance shall be by quit claim deed.

PLACE BIDS DUE: Jefferson County Treasurer's Office, Room 107, Jefferson County Courthouse, 311 South Center Avenue, Jefferson, WI 53549

DATE BIDS DUE: December 4, 2015, at 4:00 p.m.

DATE BIDS WILL BE OPENED: December 7, 2015, at 9:00 a.m.

PLACE OF BID OPENING: Jefferson County Courthouse, 311 South Center Avenue, Room 112, Jefferson, Wisconsin

The minimum bid shown below is the appraised value of the property to be sold. No bid below the appraised value will be accepted.

Item #

4. Town of Ixonia – A part of the fractional Northwest $\frac{1}{4}$ of the Northwest $\frac{1}{4}$ of Section 5, Township 8 North, Range 16 East (.120 acres)
PIN #012-0816-0522-002/Minimum Bid \$125,700.00
5. Town of Ixonia – A part of the fractional Northwest $\frac{1}{4}$ of the Northwest $\frac{1}{4}$ of Section 5, Township 8 North, Range 16 East, Town of Ixonia (.917 acres)
PIN #012-0816-0522-003/Minimum Bid \$35,700.00
10. Village of Johnson Creek – Lot 4 of Certified Survey Map No. 4141 in Vol. 20 of Certified Survey's on page 171 as Document No. 1063323, being a redivision of Lot 3 of Certified Survey Map No. 3242, being a part of Lot 2 Block 2, Prentice Plat (.329 acres)
PIN #141-0715-0733-050/Minimum Bid \$41,300.00
13. Village of Sullivan - Lots 5 and 6, Block 1, Original Plat (.133 acres)
PIN #181-0616-0313-070/Minimum Bid \$50,600.00
18. City of Waterloo – Lot 1 as designated on Certified Survey Map No. 977, being a division of Out Lot 70, Assessor's Plat (.180 acres)
PIN #290-0813-0511-005/Minimum Bid \$12,600.00
22. City of Watertown – Lots 5 and 8, of Block 29, of the Original Plat (62.00' front; 100.00' depth)
PIN #291-0815-0424-040/Minimum Bid \$26,800.00

Items below are units in the Rubidell Resort Condominium, Town of Milford, recorded by a Declaration as such condominium in the Office of the Register of Deeds for Jefferson County, Wisconsin, on May 31, 1984, Volume 645 of Records on Page 890, as Document No. 798482.

6. Unit 335 (40.00' front; 66.92' depth)
PIN #020-0814-0744-035/Minimum Bid \$4,600.00
7. Unit 558 (40.00' front; 58.46' depth)
PIN #020-0814-0744-074/Minimum Bid \$4,600.00

Item #10

8. Unit 574 (40.00' front; 61.03' depth)
PIN #020-0814-0744-090/Minimum Bid \$5,000.00
9. Unit 595 (40.00' front; 58.46' depth)
PIN #020-0814-0744-111/Minimum Bid \$7,600.00
Unit 595 has a zoning violation which requires removal of the addition and shed before a deed will be executed.

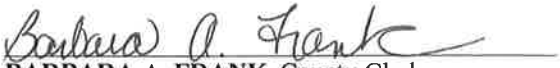
SUBMISSION OF BIDS: All bids must be submitted on the form, "Sealed Bid for Purchase of Tax Delinquent Property." Contact County Treasurer, 920-674-7250, for form and information concerning the property. Bid form is also available on the County's web site: www.jeffersoncountywi.gov. Bids must be submitted directly to John Jensen, County Treasurer. Your bid envelope should contain: Name, address, and "Sealed Bid for Purchase of Tax Delinquent Property" on the outside. Jefferson County reserves the right to rescind any pending sale of tax delinquent real estate any time prior to bid acceptance.

PAYMENT TERMS: 20% of the bid must be submitted therewith. Upon acceptance of a bid, the balance due on the bid will be required in full within thirty (30) days. Bidders agree that in the event a successful bidder fails to timely pay the balance due, the County may elect to keep the deposit paid as liquidated damages and re-offer the property for sale. There shall be a minimum bid as set forth above.

TYPE OF REMITTANCE: All payments must be by cash, certified check, cashier's or treasurer's check or by a U.S. postal, express or telegraph money order. Make checks and money orders payable to Jefferson County Treasurer. **PERSONAL CHECKS WILL NOT BE ACCEPTED. BIDS NOT ACCOMPANIED BY PAYMENTS AS SET FORTH HEREIN WILL BE REJECTED.**

TITLE OFFERED: Only the right, title, and interest of Jefferson County, Wisconsin, in and to the property will be offered for sale. Upcoming real estate bills and special charges or assessments will be the responsibility of the successful bidders.

Dated this 6th day of November 2015.


BARBARA A. FRANK, County Clerk
Jefferson County Courthouse
311 South Center Avenue
Jefferson, WI 53549
(920) 674-7144

**SEALED BID FOR PURCHASE
OF TAX DELINQUENT PROPERTY**

Subject to the conditions stated in the "Notice of Sealed Bid Sale", the undersigned enters the following bid:

PROPERTY: # on Notice

PIN #

Brief Description

AMOUNT OF BID:

\$ _____

(20% of bid amount must accompany this bid. All payments must be by cash, certified check, cashier's or treasurer's check or by a U.S. postal, express or telegraph money order. Make checks and money orders payable to Jefferson County Treasurer. PERSONAL CHECKS WILL NOT BE ACCEPTED. BIDS NOT ACCOMPANIED BY PAYMENTS AS SET FORTH HEREIN WILL BE REJECTED. BID ENVELOPE SHALL CONTAIN: NAME, ADDRESS, ITEM #, PIN # AND "SEALED BID FOR PURCHASE OF TAX DELINQUENT PROPERTY" ON THE OUTSIDE.) Upon acceptance of bid, the balance due on the bid will be required in full within thirty (30) days as well as a separate check made out to the Register of Deeds for recording the deed. Bidder agrees that failure to close the transaction within thirty (30) days from the bid opening authorizes Jefferson County to elect to retain the deposit as liquidated damages and reoffer the property for sale. Upcoming real estate bills and special charges or assessments will be the responsibility of the successful bidders.

The deposits of unsuccessful bidders will be promptly returned.

BIDDER: Name

Address

Phone

Date: _____

Signature _____

*Item
#10*

Listing of Foreclosed Properties-Finance Committee 11/6/15

	Property Information			Value		Total Unpaid			Minimum Bid
	Parcel Number	Address	Municipality	Assessment	Est FMV	Unpaid Taxes	Interest	Total	
1	010-0515-0221-005	N2389 CTH D, Fort Atkinson	T. Hebron	211,600.00	199,100.00	48,824.39	39,789.91	88,614.30	
2	010-0515-0221-006	N2397 CTH D, Fort Atkinson	T. Hebron	184,300.00	173,400.00	45,369.20	37,328.38	82,697.58	
3	012-0816-0522-002	N9686 CTH SC Watertown	T. Ixonia	135,000.00	125,700.00	22,304.54	14,762.90	37,067.44	
4	012-0816-0522-003	Across Street N9686 CTH SC	T. Ixonia	38,000.00	35,700.00	4,620.37	2,198.81	6,819.18	
5	020-0814-0744-035	Rubidell Resort Condo Unit 335	T. Milford	5,000.00	4,600.00	1,005.62	862.05	1,867.67	
6	020-0814-0744-074	Rubidell Resort Condo Unit 558	T. Milford	5,000.00	4,600.00	942.45	772.61	1,715.06	
7	020-0814-0744-090	Rubidell Resort Condo Unit 574	T. Milford	5,400.00	5,000.00	753.03	798.67	1,551.70	
8	020-0814-0744-111	Rubidell Resort Condo Unit 595	T. Milford	8,200.00	7,600.00	1,020.78	961.40	1,982.18	
9	141-0715-0733-050	327 N. Watertown St, Johnson Ck	V. Johnson Ck	39,600.00	41,300.00	12,247.83	8,080.74	20,328.57	
10	181-0616-0313-070	149 Main St. Sullivan	V. Sullivan	58,000.00	50,600.00	30,300.10	15,922.14	46,222.24	
11	226-0514-0421-188	415 Roosevelt St Fort Atkinson	C. Fort Atkinson	116,400.00	110,800.00	27,935.92	20,659.99	48,595.91	
12	290-0813-0511-005	1204 Main St. Waterloo	C. Waterloo	13,200.00	12,600.00	20,930.67	11,700.41	32,631.08	*
13	291-0815-0331-002	302 Front St. Watertown	C. Watertown	46,000.00	45,600.00	11,567.65	7,230.38	18,798.03	
14	291-0815-0331-050	308 Front St. Watertown	C. Watertown	1,500.00	1,500.00	272.66	144.62	417.28	
15	291-0815-0423-052	304 S Monroe St. Watertown	C. Watertown	125,100.00	124,000.00	41,110.14	25,721.75	66,831.89	
16	291-0815-0424-040	510 South Second St. Watertown	C. Watertown	27,000.00	26,800.00	29,556.65	11,973.51	41,530.16	**
Total						298,762.00	198,908.27	497,670.27	

*Special Assessment 18,158.56
 ** Special Assessment 22,703.35

Item #10

Listing of Foreclosed Properties-Finance Committee 11/6/15

	Property Information			Value		Total Unpaid			Minimum Bid
	Parcel Number	Address	Municipality	Assessment	Est FMV	Unpaid Taxes	Interest	Total	
1	010-0515-0221-005	N2389 CTH D, Fort Atkinson	T. Hebron	211,600.00	199,100.00	48,824.39	39,789.91	88,614.30	
2	010-0515-0221-006	N2397 CTH D. Fort Atkinson	T. Hebron	184,300.00	173,400.00	45,369.20	37,328.38	82,697.58	
3	012-0816-0522-002	N9686 CTH SC Watertown	T. Ixonia	135,000.00	125,700.00	22,304.54	14,762.90	37,067.44	
4	012-0816-0522-003	Across Street N9686 CTH SC	T. Ixonia	38,000.00	35,700.00	4,620.37	2,198.81	6,819.18	
5	020-0814-0744-035	Rubidell Resort Condo Unit 335	T. Milford	5,000.00	4,600.00	1,005.62	862.05	1,867.67	
6	020-0814-0744-074	Rubidell Resort Condo Unit 558	T. Milford	5,000.00	4,600.00	942.45	772.61	1,715.06	
7	020-0814-0744-090	Rubidell Resort Condo Unit 574	T. Milford	5,400.00	5,000.00	753.03	798.67	1,551.70	
8	020-0814-0744-111	Rubidell Resort Condo Unit 595	T. Milford	8,200.00	7,600.00	1,020.78	961.40	1,982.18	
9	141-0715-0733-050	327 N. Watertown St, Johnson Ck	V. Johnson Ck	39,600.00	41,300.00	12,247.83	8,080.74	20,328.57	
10	181-0616-0313-070	149 Main St. Sullivan	V. Sullivan	58,000.00	50,600.00	30,300.10	15,922.14	46,222.24	
11	226-0514-0421-188	415 Roosevelt St Fort Atkinson	C. Fort Atkinson	116,400.00	110,800.00	27,935.92	20,659.99	48,595.91	
12	290-0813-0511-005	1204 Main St. Waterloo	C. Waterloo	13,200.00	12,600.00	20,930.67	11,700.41	32,631.08	*
13	291-0815-0331-002	302 Front St. Watertown	C. Watertown	46,000.00	45,600.00	11,567.65	7,230.38	18,798.03	
14	291-0815-0331-050	308 Front St. Watertown	C. Watertown	1,500.00	1,500.00	272.66	144.62	417.28	
15	291-0815-0423-052	304 S Monroe St. Watertown	C. Watertown	125,100.00	124,000.00	41,110.14	25,721.75	66,831.89	
16	291-0815-0424-040	510 South Second St. Watertown	C. Watertown	27,000.00	26,800.00	29,556.65	11,973.51	41,530.16	**
Total						298,762.00	198,908.27	497,670.27	

*Special Assessment 18,158.56
 ** Special Assessment 22,703.35

10th
 March Finance Meeting

From #11

Federal Lien

Federal Lien

RESOLUTION NO. 2015-__

**Terminate insurance coverage with the Local Government Property Insurance Fund
(LGPIF)**

Executive Summary

During the course of the past year, County staff has been following various legislative actions related to the Local Government Property Insurance Fund (LGPIF). This initially started when the proposed state biennium budget included the proposal to eliminate the LGPIF. As a result of this proposal, work began on what could be a cost effective alternative for comprehensive insurance coverage for County owned assets such as buildings and equipment.

As the state budget process evolved, the LGPIF ultimately remained as an entity with several changes. One of the more significant changes was the need to increase premiums. In the case of Jefferson County this increase was from \$103,977 to \$167,334 per year. In addition to the premium increase to the County, there are several areas of concerns with the LGPIF. These include the LGPIF ended its fiscal year with a negative fund balance and several proposed pieces of legislation that could impact LGPIF operations. As a result, staff is recommending terminating coverage with the LGPIF and contract with a private insurance carrier at a lower cost.

WHEREAS, due to legislative changes in the State of Wisconsin, the annual premium payable by Jefferson County to participate in the Local Government Property Insurance Fund (LGPIF) has increased from \$103,977 per year to \$167,334 per year;

WHEREAS, the County is able to purchase private insurance for less than what has been offered by the LGPIF, and

WHEREAS, it is in the best financial interest of Jefferson County to withdraw from the LGPIF and purchase insurance on the private market, and

WHEREAS, pursuant to the requirements of section 605.21(3), Wis. Stats., to withdraw from the Local Government Property Insurance Fund, the local municipality must provide certified notice to LGPIF by majority vote that it has elected to withdraw from the fund.

NOW, THEREFORE, BE IT RESOLVED by the Jefferson County Board of Supervisors in session this 8th day of December 2015, and pursuant to section 605.21(3) of the Wisconsin Statutes, has elected to withdraw from the Local Government Property Insurance Fund effective December 31, 2015, and

BE IT FURTHER RESOLVED that the County Clerk send a certified notice of this resolution to the Local Government Property Insurance Fund and the appropriate forms be completed.

Item #12

Fiscal Note: The termination of coverage by this resolution will allow Jefferson County to contract with a private insurance carrier at a lower cost. The current bid for Property and Auto Insurance through the LGPIF was \$167,334 per year. The County was able to find comprehensive coverage through other vendors for \$130,251 per year. Adequate funds are in the 2016 Budget to cover this cost.

Ayes _____ Noes _____ Abstain _____ Absent _____ Vacant _____

Requested by
Finance Committee

12-08-15

Ben Wehmeier: 12/1/15

REVIEWED: Administrator *HW*; Corp. Counsel *JBL*; Finance Director *BL*

Item #12

RESOLUTION NO. 2015-___

Select Property Insurance Coverage and Insurance Coverage for 2016

Executive Summary

Due to significantly increasing insurance premiums by the Local Government Property Insurance Fund (LGPIF), the Jefferson County Board of Supervisors elected to withdraw from the Local Government Property Insurance Fund effective December 31, 2015, and purchase insurance through competitive bidding. Jefferson County worked with T.E. Brennan Company in seeking competitive bids for coverage to replace the coverage currently held through the Local Government Property Insurance Fund (LGPIF).

Insurance companies submitting quotes included the LGPIF, Municipal Property Insurance Company (MPIC), Chubb and other private market insurance companies. Based on reviewing these quotes for cost, coverage and ratings, staff is recommending entering into a contract with Chubb for Real and Personal Property; Contractor's Equipment and Monies and Securities, and entering into a contract with Liberty Insurance through Wisconsin Municipal Mutual Insurance Company (WMMIC) for auto coverage.

WHEREAS, after withdrawing from the Local Government Property Insurance Fund (LGPIF) due to significantly increasing insurance premiums, Jefferson County solicited quotes for insurance coverage from various insurance companies, and

WHEREAS, after engaging in due diligence by comparing premium costs of multiple insurance companies, it is evident that Chubb through M3 is the most responsible lowest cost insurance company for Real and Personal Property; Contractor's Equipment and Monies and Securities coverage, and Liberty Insurance Company, through Wisconsin Municipal Mutual Insurance Company (WMMIC), is the most responsible lowest cost insurance company for auto coverage.

NOW, THEREFORE, BE IT RESOLVED that the County Clerk is authorized to enter into contractors with Chubb through M3 and and Liberty Insurance Company, through Wisconsin Municipal Mutual Insurance Company (WMMIC), to provide insurance coverage to Jefferson County.

BE IT FURTHER RESOLVED that this coverage will be reviewed on an annual basis.

Fiscal Note: The current bid for Property and Auto Insurance through LGPIF was \$167,334. The County was able to find comprehensive coverage through other vendors for \$130,251. Adequate funds are in the 2016 Budget to cover this cost.

Ayes _____ Noes _____ Abstain _____ Absent _____ Vacant _____

Requested by

Finance Committee

12-02-15

J. Blair Ward: 12-02-15

APPROVED: Administrator ; Corp. Counsel ; Finance Director 

Item # 12

T.E. BRENNAN COMPANY

330 S. Executive Drive • Suite 301 • Brookfield, WI 53005-4275



November 23, 2015

Ms. Barbara Frank
Jefferson County
311 S. Center Avenue, Room #109
Jefferson, WI 53549-1701

Re: Insurance Renewals
January 1, 2016

Dear Barb:

Attached you will find our renewal comparison documents for your review. Exhibit 1 shows a summary of your premiums for January 1, 2016 as compared to last year (same insurance carriers as well as the premiums based on our recommendation) and Exhibit 2 shows various coverages, limits and deductibles. Exhibit 3 has a more detailed comparison of the various property quotes, Exhibit 4 has a summary of the premium options and Exhibit 5 is a summary of losses. We were not able to get all of the various loss runs by today, so have provided last year's numbers in some cases. These are foot noted.

At this time, we will address each line of coverage separately.

Property

Due to the substantial increase from the Local Government Property Insurance Fund (LGPIF), it was decided to market the property.

The LGPIF offered a renewal with terms and conditions per expiring at a total price of \$167,334.

MPIC's offering is substantially similar to the LGPIF, but they have offered a 5% rate guarantee stating that the property rate will not increase more than 5% for the 2017 policy year. MPIC does not offer coverage for the auto physical damage, so WMMIC has provided a separate quote with Integrity. Their auto physical damage quote is for comprehensive and collision on all vehicles. They have offered options of actual cash value with both \$1,000 and \$5,000 deductibles and a replacement cost option with a \$5,000 deductible.

Chubb has offered a competitive quote that is quite different from either the LGPIF or MPIC. We have included some of the major items of coverage on Exhibit 3 for your review. Chubb does not sublimit ordinance or law coverage. In most other cases, sublimits are similar to the LGPIF or MPIC, but a few are not. We do not see any differences which are substantial other than for extra expense and surface water/flood.

© 2015 by T.E. Brennan Company

Item
#12

Both the LGPIF and MPIC provide \$5,000,000 in total extra expense coverage. For extra expense, Chubb only provides \$100,000, but it applies per location. However, they have quoted extra expense for the Courthouse at \$1,000,000. If higher extra expense limits are needed for an individual location, that can be added to the policy once the exposures are determined.

For surface water and flood, the three policies are all different. The LGPIF continues to exclude flood and only provide surface water runoff at \$1,500,000. The MPIC quote provides limited flood coverage (which would include surface water runoff) at \$1,500,000 per location for those locations not in a flood plain. They have not provided a listing of those locations where flood would not be available. The Chubb quote includes flood (including surface water runoff and sewer backup) for all locations. Different limits and deductibles apply to different locations depending the flood zone for each location. Coverage is summarized as follows:

18 locations at \$1,500,000 with a \$100,000 deductible
20 locations at \$5,000,000 with a \$50,000 deductible

While the flood deductibles are higher, all locations are included for a limit at least as high as MPIC.

Premiums at a \$5,000 property deductible are summarized as follows:

	LGPIF/ Liberty/ LGPIF	MPIC/ Liberty/ Integrity	Chubb/ Chubb/ AWAC
Property/Contractors Equipment/Monies and Securities	\$93,340	\$60,302	\$57,048
Equipment Breakdown	4,741	4,741	5,390
Auto Physical Damage	63,692	73,203	69,175
Total	\$161,773	\$138,246	\$131,613
Average Property Rate	.0885	.0568	.0535

Chubb does not write physical damage coverage on vehicles without also writing the liability coverage, therefore, the above physical damage quote is provided by Allied World (AWAC).

We recommend the Chubb property option partnered with either Chubb's equipment breakdown (once we review the form) or Liberty's equipment breakdown.

Note that leaving the LGPIF requires a board resolution. This must be done and the attached form completed and submitted to the LGPIF before January 1, 2016.

Equipment Breakdown

Your Liberty renewal has the same terms and conditions.

If you were to stay with the LGPIF or move to MPIC, this policy would be renewed. The Liberty premium is less than the premium quoted by Chubb for this coverage, but the Chubb quote does not contain any sublimits. If the peril is covered by the Chubb policy, then it is up to the policy limit. We need to review the Chubb form to determine specific coverage differences. If you decide to move your property coverage to Chubb, we will have that information before binding.

Crime

Your crime limits and deductibles with Liberty remain the same as expiring, as does the premium. See Exhibit 2, page 2 of 3.

Public Entity Liability Coverages

The liability coverages with WMMIC have remained essentially the same. The overall premium is determined based on total gross expenditures. For some reason, the number used last year was considerably lower than the one used this year. Their actuary determined the new premium which is up by 2.4%.

Excess Workers Compensation

Your excess workers compensation renewal has not yet been released by Safety National. If you like, we can provide an updated Exhibit 1 once we receive that information. For now, at the suggestion of WMMIC, we have included an 8% increase in premium as a place holder.

Cyber Liability

The cyber liability provided by WMMIC has also remained substantially the same with the same limit, retention and retroactive date as expiring. The premium has decreased from \$10,000 to \$8,000.

Farm Drainage Board Public Officials and Employment Practices Liability

This policy will be renewed with the same limits, terms, conditions and premium as expiring.

Most of the premiums appear reasonable in the current marketplace. Currently, we are seeing premium increases in the range of flat to 3% from most carriers.

Ms. Barb Frank
November 23, 2015
Page 4

Once you have had an opportunity to review this material, please let us know if you have any questions or if you would like to discuss any of these items further.

Yours very cordially,

T.E. BRENNAN COMPANY

Arlene Petersen

Arlene Petersen, CPCU
petersen@tebrennan.com

j1

Enclosures

JEFFERSON COUNTY

RENEWAL COMPARISON

JANUARY 1, 2016

JEFFERSON COUNTY
NET PREMIUM COMPARISON
JANUARY 1, 2016

	2015/2016	2016/2017	
		Expiring Carriers	Recommended
Property	(LGPIF)	(LGPIF)	(Chubb)
Real and Personal Property	\$49,755	\$93,175	\$57,048
Contractors Equipment	9,571	9,990	Incl.
Monies and Securities	477	477	Incl.
Auto Physical Damage	<u>44,174</u>	<u>63,692</u>	<u>73,203</u> (Integrity)
Subtotal	\$103,977	\$167,334	\$130,251
Equipment Breakdown	3,859	4,741	4,741
Crime	9,179	9,179	9,179
Public Entity Liability	118,337	121,178	121,178
General Liability	Incl.	Incl.	Incl.
Errors and Omissions	Incl.	Incl.	Incl.
Employment Practices Liability	Incl.	Incl.	Incl.
Employee Benefits Liability	Incl.	Incl.	Incl.
Public Officials Liability	Incl.	Incl.	Incl.
Automobile Liability	Incl.	Incl.	Incl.
Excess Workers Compensation	28,290	30,553 ⁽¹⁾	30,553 ⁽¹⁾
Cyber Liability (annual)	10,000	8,000	8,000
Public Officials Liability (Farm Drainage Board)	1,275	1,275	1,275
Employment Practices Liability (Farm Drainage Board)	<u>Incl.</u>	<u>Incl.</u>	<u>Incl.</u>
Estimated Annual Premiums	\$274,917	\$342,260	\$305,177

⁽¹⁾ Estimated premium based on an 8% increase.

JEFFERSON COUNTY
PROPERTY AND LIABILITY INSURANCE RENEWALS
LIMITS/RATING BASE COMPARISON
JANUARY 1, 2016

	2015/2016	2016/2017
Property (LGPIF)		
Limit – Real and Personal	\$86,023,103	\$97,756,465
Specific Limit	1,500,000	1,500,000
Deductible (no aggregate)	2,500	2,500
Average Rate	.0578	.0939
Valuation	Replacement Cost	Replacement Cost
Valuation Form	Yes	Yes
Contractors Equipment (LGPIF)		
Limit	\$5,944,577	\$6,204,713
Deductible	2,500	2,500
Rate	.1610	.1610
Valuation	Actual Cash Value	Actual Cash Value
Monies and Securities (LGPIF)		
Limits		
County Treasurer	\$20,000	\$20,000
Clerk of Courts	10,000	10,000
Sheriff Department	2,000	2,000
County Clerk	20,000	20,000
Human Services	5,000	5,000
County Fair (during Fair Week)	25,000	25,000
Deductible	500	500
Automobile Physical Damage (LGPIF)		
Deductibles:		
Comprehensive	\$1,000	\$1,000
Collision	1,000	1,000
Group 1 Values	2,159,325	2,803,599
Group 2 Values	7,043,028	6,858,914
Valuation	Actual Cash Value	Actual Cash Value
Equipment Breakdown		
Limits:		
Property Damage	\$100,000,000	\$100,000,000
Business Interruption/Extra Expense	Incl.	Incl.
Deductibles:		
Property Damage	\$1,000	\$1,000
Business Interruption/Extra Expense	Incl.	Incl.

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JEFFERSON COUNTY
PROPERTY AND LIABILITY INSURANCE RENEWALS
LIMITS/RATING BASE COMPARISON
JANUARY 1, 2016

	2015/2016	2016/2017
Crime		
Employee Theft	\$250,000	\$250,000
Excess - Jensen	250,000	250,000
- Stade	250,000	250,000
Forgery or Alteration	250,000	250,000
Computer Fraud	250,000	250,000
Funds Transfer Fraud	250,000	250,000
Loss of Clients' Property	250,000	250,000
Deductible	2,500	2,500
Public Entity Liability		
Limits:		
General Liability	\$10,000,000	\$10,000,000
Errors and Omissions	10,000,000	10,000,000
Employment Practices Liability	10,000,000	10,000,000
Employee Benefits Liability	10,000,000	10,000,000
Public Officials Liability	10,000,000	10,000,000
Limited Pollution	150,000/300,000	150,000/300,000
Automobile Liability	10,000,000	10,000,000
Uninsured Motorists	25,000/50,000	25,000/50,000
Aggregate	30,000,000	30,000,000
Retention:		
Per Occurrence, Offense, Wrongful Act	150,000	200,000
Annual Aggregate	525,000	525,000
Total Gross Expenditures	47,923,242	73,316,138
Excess Workers Compensation		
Workers Compensation	Statutory	Statutory
Employers Liability Limit	\$1,000,000	\$1,000,000
Retention	550,000	550,000

Item #12

JEFFERSON COUNTY
PROPERTY AND LIABILITY INSURANCE RENEWALS
LIMITS/RATING BASE COMPARISON
JANUARY 1, 2016

	2015/2016	2016/2017
Cyber Liability		
Limits:	\$1,000,000	\$1,000,000
Website Publishing Liability	Incl.	Incl.
Security Breach Liability	Incl.	Incl.
Privacy Breach Liability	Incl.	Incl.
Privacy Breach Costs	Incl.	Incl.
Privacy Regulatory Proceedings Costs and Penalties	Incl.	Incl.
Extortion Threat	Incl.	Incl.
Damage to Computer Systems (e-commerce)	Incl.	Incl.
Aggregate (All Members)	3,000,000	3,000,000
Deductible	10,000	10,000
Retroactive Date	1/1/14	1/1/14
Public Officials Liability (Farm Drainage Board)		
Limits:		
Each Claim	\$1,000,000	\$1,000,000
Aggregate	1,000,000	1,000,000
Retention	None	None
Employment Practices Liability (Farm Drainage Board)		
Limits:		
Each Claim	\$1,000,000	\$1,000,000
Aggregate	1,000,000	1,000,000
Retention	None	None

Item #12

JEFFERSON COUNTY
PROPERTY RENEWALS
LIMITS/RATING BASE COMPARISON
JANUARY 1, 2016

	2014/2015	2015/2016		
	LGPIF/ Liberty	LGPIF/ Liberty	MPIC/ Liberty	Chubb/ Chubb
Property	(LGPIF)	(LGPIF)	(MPIC)	(Chubb)
Property Values	\$86,023,103	\$97,756,465	\$97,756,465	\$97,576,064
Deductible (no aggregate)	2,500	5,000	5,000	5,000
Specific Limit	NA	1,500,000	1,500,000	1,500,000
Deductible (no aggregate)	NA	15,000	15,000	5,000
Rate Per \$100 of Property Value	.0578	.0835	.0560	.0535
Valuation	Replacement	Replacement	Replacement	Replacement
Agreed Value Policy	Yes	Yes	Yes	Yes
Ordinance or Law	\$2,000,000	\$2,000,000	\$2,000,000	Incl.
Flood	NA	NA	1,500,000	\$1,500,000 or
			all locations not	5,000,000
			in flood plain	by location
Surface Water Run-off	1,500,000	1,500,000	Incl in flood	Incl in flood
Sewer Backup	Within bldg	Within bldg	Within bldg	Incl in flood
Extra Expense	5,000,000	5,000,000	5,000,000	\$2,000,000 at CH;
				\$100,000 all other
				locs
Debris Removal	Policy Limit	Policy Limit	Policy Limit	25% of loss plus
				\$100,000
Pollutant Clean-up or Removal	10,000/50,000	10,000/50,000	10,000/50,000	25,000
Fungus, Wet or Dry Rot, Bacteria	15,000/50,000	15,000/50,000	15,000/50,000	25,000
Valuable Papers and Records	Unlimited	Unlimited	Unlimited	250,000
Unscheduled Locations	1% of blanket	1% of blanket	\$250,000	1,000,000
Newly Acquired Property				
Automatic	500,000	500,000	500,000	\$2,500,000 – B
				1,000,000 – C
Time Limited	Over 500,000	Over 500,000	Over 500,000	Over above
	(90 days)	(90 days)	(60 days)	(180 days)
Contractors Equipment	\$5,944,577	\$6,204,713	\$6,831,161	\$7,487,434
Deductible	2,500	2,500	5,000	5,000
Valuation	ACV	ACV	Replacement	Replacement
Rate	.1610	.1610	.0610	Incl. above
Total Values	\$91,967,680	\$105,461,178	\$106,087,626	\$106,563,498
Rate Per \$100 of Total Value	.0645	.0885	.0568	.0535

Item #12

**JEFFERSON COUNTY
PROPERTY RENEWALS
LIMITS/RATING BASE COMPARISON
JANUARY 1, 2016**

	2014/2015	2015/2016		
	LGPIF/ Liberty	LGPIF/ Liberty	MPIC/ Liberty	Chubb/ Chubb
Equipment Breakdown	(Liberty)	(Liberty)	(Liberty)	(Chubb)
Limits:				
Direct Damage/Extra Expense	\$100,000,000	\$100,000,000	\$100,000,000	Incl.
Ordinance or Law	5,000,000	5,000,000	5,000,000	
Expediting Expense	Incl.	Incl.	Incl.	
Hazardous Substance	2,500,000	2,500,000	2,500,000	
Ammonia Contamination	25,000	25,000	25,000	
Electronic Data or Media	5,000,000	5,000,000	5,000,000	
Fungus, Wet/Dry Rot	15,000	15,000	15,000	
Utility Interruption	Incl.	Incl.	Incl.	
Spoilage	Incl.	Incl.	Incl.	
Safety/Efficiency Improvements	125%	125%	125%	
Valuation	Repair or Replacement	Repair or Replacement	Repair or Replacement	Repair or Replacement
Deductible – Combined	\$1,000	\$1,000	\$1,000	\$1,000

JEFFERSON COUNTY
PROPERTY AND LIABILITY INSURANCE RENEWALS
ALTERNATES
JANUARY 1, 2016

	2016/2017
LGPIF Options (excluding auto physical damage)	
1. \$5,000 deductible without aggregate	\$93,340
2. \$5,000 deductible with \$15,000 aggregate	98,137
3. \$10,000 deductible without aggregate	82,586
4. \$10,000 deductible with \$30,000 aggregate	87,926
5. \$15,000 deductible without aggregate	78,148
6. \$15,000 deductible with \$45,000 aggregate	82,676
Property	
7. Place with MPIC (\$5,000 deductible without aggregate)	60,302
8. Place with MPIC (\$15,000 deductible without aggregate)	66,656 (?)
9. Place with Chubb (\$5,000 deductible without aggregate)	54,986
10. Place with EMC (\$5,000 deductible without aggregate)	91,734
Auto Physical Damage	
11. Place with Integrity (values \$9,588,501 – ACV - \$1,000 deductible)	73,203
12. Place with Integrity (values \$9,588,501 – ACV - \$5,000 deductible)	59,410
13. Place with Integrity (values \$9,588,501 – RC - \$5,000 deductible)	65,680
14. Place with Allied World (values \$9,594,258 – stated amount - \$2,500 deductible - \$5,000,000 per occurrence limit)	69,175
Equipment Breakdown	
15. Place with Chubb (\$1,000 deductible)	5,390
16. Place with EMC	Incl. in property

JEFFERSON COUNTY
LOSS HISTORY
JANUARY 1, 2016

Property						
Year	Insurer	No. of Claims	No. of Open Claims	Paid (including deductible)	Reserved	Total
1/1/10 – 11	LGPIF	2	0	\$58,062	0	\$58,062
1/1/11 – 12	LGPIF	6	0	24,520	0	24,520
1/1/12 – 13	LGPIF	3	0	3,830	0	3,830
1/1/13 – 14	LGPIF	2	0	23,761	0	23,761
1/1/14 – 15	LGPIF	4	0	5,430	0	5,430
1/1/15 – 16	LGPIF	1	1	0	\$20,000	20,000
Equipment Breakdown ⁽²⁾						
Year	Insurer	No. of Claims	No. of Open Claims	Paid	Reserved	Total
1/1/10 – 11	Cincinnati ⁽¹⁾	0	0	0	0	0
1/1/11 – 12	Cincinnati ⁽¹⁾	0	0	0	0	0
1/1/12 – 13	Cincinnati ⁽¹⁾	0	0	0	0	0
1/1/13 – 14	Cincinnati ⁽¹⁾	0	0	0	0	0
1/1/14 – 15	Cincinnati ⁽¹⁾	0	0	0	0	0
1/1/15 – 16	Liberty ⁽¹⁾					
General Liability/Law Enforcement Liability						
Year	Insurer	No. of Claims	No. of Open Claims	Paid	Reserved	Total
1/1/10 – 11	WMMIC	12	0	\$11,664	0	\$11,664
1/1/11 – 12	WMMIC	2	0	559	0	559
1/1/12 – 13	WMMIC	5	0	6,591	0	6,591
1/1/13 – 14	WMMIC	1	0	1,497	0	1,497
1/1/14 – 15	WMMIC	5	0	2,091	0	2,091
1/1/15 – 16	WMMIC	13	8	2,407	0	2,407

⁽¹⁾ Currently valued loss runs not received.

⁽²⁾ Changed from Tricor to Robertson Ryan effective 1/1/14.

Item #12

JEFFERSON COUNTY
LOSS HISTORY
JANUARY 1, 2016

Public Officials Liability						
Year	Insurer	No. of Claims	No. of Open Claims	Paid	Reserved	Total
1/1/10 – 11	WMMIC	1	0	\$ 950	0	\$ 950
1/1/11 – 12	WMMIC	0	0	0	0	0
1/1/12 – 13	WMMIC	1	0	4,991	0	4,991
1/1/13 – 14	WMMIC	0	0	0	0	0
1/1/14 – 15	WMMIC	3	2	25,116	26,385	51,501
1/1/15 – 16	WMMIC	1	0	0	0	0
Automobile Liability						
Year	Insurer	No. of Claims	No. of Open Claims	Paid	Reserved	Total
1/1/10 – 11	WMMIC	4	0	\$ 2,795	0	\$ 2,795
1/1/11 – 12	WMMIC	11	0	85,615	0	85,615
1/1/12 – 13	WMMIC	5	0	3,138	0	3,138
1/1/13 – 14	WMMIC	0	0	0	0	0
1/1/14 – 15	WMMIC	5	1	50,749	7,297	58,046
1/1/15 – 16	WMMIC	2	1	2,026	0	2,026
Automobile Physical Damage						
Year	Insurer	No. of Claims	No. of Open Claims	Paid (including deductible)	Reserved	Total
1/1/10 – 11	LGPIF	9	0	\$ 15,457	0	\$ 15,457
1/1/11 – 12	LGPIF	8	0	27,026	0	27,026
1/1/12 – 13	LGPIF	10	0	58,940	0	58,940
1/1/13 – 14	LGPIF	6	0	29,979	0	29,979
1/1/14 – 15	LGPIF	10	0	53,147	0	53,147
1/1/15 – 16	LGPIF	3	2	1,737	\$3,827	5,564

⁽¹⁾ Currently valued loss runs not received.

Item #12

JEFFERSON COUNTY
LOSS HISTORY
JANUARY 1, 2016

Workers Compensation ⁽²⁾						
Year	TPA	No. of Claims	No. of Open Claims	Paid	Reserved	Total
1/1/10 – 11	CCMSI ⁽¹⁾	57	0	\$745,588	0	\$745,588
1/1/11 – 12	CCMSI ⁽¹⁾	38	0	219,253	0	219,253
1/1/12 – 13	CCMSI ⁽¹⁾	33	6	33,069	\$101,366	134,435
1/1/12 – 13	WMMIC	2	0	78,060	0	78,060
1/1/13 – 14	CCMSI ⁽¹⁾	19	4	23,704	70,620	94,324
1/1/13 – 14	WMMIC	8	0	241,491	0	241,491
1/1/14 – 15	WMMIC	25	1	81,406	27,709	109,115
1/1/15 – 16	WMMIC	23	9	84,350	136,821	221,171
Farm Drainage Board Public Officials Liability and Employment Practices Liability ⁽³⁾						
Year	Insurer	No. of Claims	No. of Open Claims	Paid	Reserved	Total
1/1/10 – 11	US Liab ⁽¹⁾	0	0	0	0	0
1/1/11 – 12	US Liab ⁽¹⁾	0	0	0	0	0
1/1/12 – 13	US Liab ⁽¹⁾	0	0	0	0	0
1/1/13 – 14	US Liab ⁽¹⁾	0	0	0	0	0
1/1/14 – 15	US Liab ⁽¹⁾	0	0	0	0	0
1/1/15 – 16	US Liab ⁽¹⁾	0	0	0	0	0

⁽¹⁾ Currently valued loss runs not received.

⁽²⁾ TPA changed from CCMSI to WMMIC effective 1/1/14. WMMIC took over all open claims.

⁽³⁾ Changed from Tricor to Robertson Ryan effective 1/1/14.

Item #12

Finance-October
2601

Date Ran 11/23/2015
Period 10
Year 2015

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
411100	GENERAL PROPERTY TAXES	(364,028.30)	(364,028.33)	0.03	(436,834.00)	(72,805.70)	83.33%
412100	SALES TAXES FROM COUNTY	(116.14)	(83.33)	(32.81)	(100.00)	16.14	116.14%
451005	CHILD SUPPORT FEES	(732.96)	(1,000.00)	267.04	(1,200.00)	(467.04)	61.08%
451312	EMP PAYROLL CHARGES	(90.00)	(83.33)	(6.67)	(100.00)	(10.00)	90.00%
474201	FAX INTERDEPARTMENT	(10.88)	(25.00)	14.12	(30.00)	(19.12)	36.27%

Totals		(364,978.28)	(365,220.00)	241.72	(438,264.00)	(73,285.72)	83.28%
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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	118,519.37	129,761.67	(11,242.30)	155,714.00	37,194.63	76.11%
511210	WAGES-REGULAR	83,552.52	96,267.50	(12,714.98)	115,521.00	31,968.48	72.33%
511310	WAGES-SICK LEAVE	3,905.00	-	3,905.00	-	(3,905.00)	#DIV/0!
511320	WAGES-VACATION PAY	10,487.80	-	10,487.80	-	(10,487.80)	#DIV/0!
511330	WAGES-LONGEVITY PAY	-	606.67	(606.67)	728.00	728.00	0.00%
511340	WAGES-HOLIDAY PAY	6,209.75	-	6,209.75	-	(6,209.75)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP)	1,836.28	-	1,836.28	-	(1,836.28)	#DIV/0!
511380	WAGES-BEREAVEMENT	854.20	-	854.20	-	(854.20)	#DIV/0!
512141	SOCIAL SECURITY	16,820.37	17,088.33	(267.96)	20,506.00	3,685.63	82.03%
512142	RETIREMENT (EMPLOYER)	15,325.35	15,410.83	(85.48)	18,493.00	3,167.65	82.87%
512144	HEALTH INSURANCE	62,789.78	64,335.00	(1,545.22)	77,202.00	14,412.22	81.33%
512145	LIFE INSURANCE	83.08	65.83	17.25	79.00	(4.08)	105.16%
512150	FSA CONTRIBUTION	1,125.00	937.50	187.50	1,125.00	-	100.00%
512173	DENTAL INSURANCE	3,892.34	4,020.00	(127.66)	4,824.00	931.66	80.69%
521213	ACCOUNTING & AUDITING	12,342.00	12,466.67	(124.67)	14,960.00	2,618.00	82.50%
521213	CAFR REPORTING	505.00	420.83	84.17	505.00	-	100.00%
521296	COMPUTER SUPPORT	2,704.40	2,727.50	(23.10)	3,273.00	568.60	82.63%
531003	NOTARY PUBLIC RELATED	40.00	-	40.00	-	(40.00)	#DIV/0!
531100	PERMITS PURCHASED	10.00	-	10.00	-	(10.00)	#DIV/0!
531243	FURNITURE & FURNISHINGS	-	166.67	(166.67)	200.00	200.00	0.00%
531303	COMPUTER EQUIPMT & SOFTW	956.91	516.67	440.24	620.00	(336.91)	154.34%
531311	POSTAGE & BOX RENT	1,928.55	1,666.67	261.88	2,000.00	71.45	96.43%
531312	OFFICE SUPPLIES	1,279.22	2,500.00	(1,220.78)	3,000.00	1,720.78	42.64%
531313	PRINTING & DUPLICATING	546.69	333.33	213.36	400.00	(146.69)	136.67%
531314	SMALL ITEMS OF EQUIPMENT	-	83.33	(83.33)	100.00	100.00	0.00%
531324	MEMBERSHIP DUES	854.00	575.00	279.00	690.00	(164.00)	123.77%
531351	GAS/DIESEL	-	166.67	(166.67)	200.00	200.00	0.00%
532325	REGISTRATION	390.00	500.00	(110.00)	600.00	210.00	65.00%
532332	MILEAGE	40.26	166.67	(126.41)	200.00	159.74	20.13%
532335	MEALS	9.76	166.67	(156.91)	200.00	190.24	4.88%
532336	LODGING	-	333.33	(333.33)	400.00	400.00	0.00%
533225	TELEPHONE & FAX	63.76	250.00	(186.24)	300.00	236.24	21.25%
535242	MAINTAIN MACHINERY & EQUIP	-	666.67	(666.67)	800.00	800.00	0.00%
571004	IP TELEPHONY ALLOCATION	760.80	760.83	(0.03)	913.00	152.20	83.33%
571005	DUPLICATING ALLOCATION	48.30	48.33	(0.03)	58.00	9.70	83.28%
571009	MIS PC GROUP ALLOCATION	7,948.30	7,948.33	(0.03)	9,538.00	1,589.70	83.33%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	3,085.75	3,085.00	0.75	3,702.00	616.25	83.35%
591519	OTHER INSURANCE	1,262.22	1,177.50	84.72	1,413.00	150.78	89.33%

Totals		360,176.76	365,220.00	(5,043.24)	438,264.00	78,087.24	82.18%
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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		(4,801.52)	-	(4,801.52)	-	4,801.52	#DIV/0!
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Item #13

County Clerk-October
1201

Date Ran 11/23/2015
Period 10
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	(119,257.50)	(119,257.50)	-	(143,109.00)	(23,851.50)	83.33%
431001	MARRIAGE LICENSE FEES	(20,025.00)	(17,325.00)	(2,700.00)	(20,790.00)	(765.00)	96.32%
431003	CONSERVATION LICENSE	(168.40)	(83.33)	(85.07)	(100.00)	68.40	168.40%
431005	DOMESTIC PARTNER LICENSE	-	(108.33)	108.33	(130.00)	(130.00)	0.00%
431006	DOMESTIC PARTNER TERM FEE	(175.00)	-	(175.00)	-	175.00	#DIV/0!
431007	DNR-ATV-BOAT-SNOW-CO CLERK	(141.50)	(166.67)	25.17	(200.00)	(58.50)	70.75%
451002	PRIVATE PARTY PHOTOCOPY	(5.00)	-	(5.00)	-	5.00	#DIV/0!
451003	MARRIAGE WAIVER FEES	(1,010.00)	(750.00)	(260.00)	(900.00)	110.00	112.22%
451024	DMV TEMP LICENSE PLATE FEES	(330.00)	(216.67)	(113.33)	(260.00)	70.00	126.92%
451033	MARRIAGE LIC VOID / REISSUE	(100.00)	-	(100.00)	-	100.00	#DIV/0!
451306	COUNTY DIRECTORY FEES	(3.78)	-	(3.78)	-	3.78	#DIV/0!
451308	POSTAGE FEES	(639.68)	(333.33)	(306.35)	(400.00)	239.68	159.92%
451404	PASSPORT FEES	(15,624.00)	(14,166.67)	(1,457.33)	(17,000.00)	(1,376.00)	91.91%
451413	PASSPORT PHOTO FEES	(5,227.74)	(5,116.67)	(111.07)	(6,140.00)	(912.26)	85.14%
474201	FAX INTERDEPARTMENT	(10.87)	(33.33)	22.46	(40.00)	(29.13)	27.18%
Totals		(162,718.47)	(157,557.50)	(5,160.97)	(189,069.00)	(26,350.53)	86.06%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
511110	SALARY-PERMANENT REGULAR	60,117.68	60,025.00	92.68	72,030.00	11,912.32	83.46%
511210	WAGES-REGULAR	31,841.35	36,320.83	(4,479.48)	43,585.00	11,743.65	73.06%
511310	WAGES-SICK LEAVE	891.83	-	891.83	-	(891.83)	#DIV/0!
511320	WAGES-VACATION PAY	2,699.54	-	2,699.54	-	(2,699.54)	#DIV/0!
511330	WAGES-LONGEVITY PAY	-	190.00	(190.00)	228.00	228.00	0.00%
511340	WAGES-HOLIDAY PAY	833.18	-	833.18	-	(833.18)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP)	31.22	-	31.22	-	(31.22)	#DIV/0!
512141	SOCIAL SECURITY	7,157.31	7,260.83	(103.52)	8,713.00	1,555.69	82.15%
512142	RETIREMENT (EMPLOYER)	7,097.44	7,105.00	(7.56)	8,526.00	1,428.56	83.24%
512144	HEALTH INSURANCE	28,797.06	29,235.83	(438.77)	35,083.00	6,285.94	82.08%
512145	LIFE INSURANCE	61.46	60.83	0.63	73.00	11.54	84.19%
512150	FSA CONTRIBUTION	500.00	416.67	83.33	500.00	-	100.00%
512173	DENTAL INSURANCE	1,746.00	1,800.00	(54.00)	2,160.00	414.00	80.83%
529167	CONSERVATION CONGRESS	444.00	625.00	(181.00)	750.00	306.00	59.20%
531243	FURNITURE & FURNISHINGS	737.00	-	737.00	-	(737.00)	#DIV/0!
531301	OFFICE EQUIPMENT	-	416.67	(416.67)	500.00	500.00	0.00%
531303	COMPUTER EQUIPMT & SOFTWA	21.80	416.67	(394.87)	500.00	478.20	4.36%
531311	POSTAGE & BOX RENT	2,161.29	2,083.33	77.96	2,500.00	338.71	86.45%
531312	OFFICE SUPPLIES	1,122.19	833.33	288.86	1,000.00	(122.19)	112.22%
531313	PRINTING & DUPLICATING	1,161.57	833.33	328.24	1,000.00	(161.57)	116.16%
531323	SUBSCRIPTIONS-TAX & LAW	111.75	-	111.75	-	(111.75)	#DIV/0!
531324	MEMBERSHIP DUES	100.00	83.33	16.67	100.00	-	100.00%
532325	REGISTRATION	450.00	250.00	200.00	300.00	(150.00)	150.00%
532332	MILEAGE	281.65	500.00	(218.35)	600.00	318.35	46.94%
532335	MEALS	72.00	100.00	(28.00)	120.00	48.00	60.00%
532336	LODGING	375.00	525.00	(150.00)	630.00	255.00	59.52%
532339	OTHER TRAVEL & TOLLS	18.00	16.67	1.33	20.00	2.00	90.00%
533225	TELEPHONE & FAX	343.02	416.67	(73.65)	500.00	156.98	68.60%
533236	WIRELESS INTERNET	200.10	141.67	58.43	170.00	(30.10)	117.71%
571004	IP TELEPHONY ALLOCATION	456.70	456.67	0.03	548.00	91.30	83.34%
571005	DUPLICATING ALLOCATION	681.70	681.67	0.03	818.00	136.30	83.34%
571009	MIS PC GROUP ALLOCATION	4,920.00	4,920.00	-	5,904.00	984.00	83.33%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	1,291.07	1,290.83	0.24	1,549.00	257.93	83.35%
591519	OTHER INSURANCE	579.53	551.67	27.86	662.00	82.47	87.54%
Totals		157,302.44	157,557.50	(255.06)	189,069.00	31,766.56	83.20%

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		(5,416.03)	(0.00)	(5,416.03)	-	5,416.03	#DIV/0!

Item #14

County Clerk-October
1202 Elections

Date Ran 11/23/2015
Period 10
Year 2015

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
411100	GENERAL PROPERTY TAXES	(37,484.20)	(37,484.17)	(0.03)	(44,981.00)	(7,496.80)	83.33%
472004	ELECTION REIMBURSEMENT	(18,930.64)	(16,666.67)	(2,263.97)	(20,000.00)	(1,069.36)	94.65%
472007	MUNICIPAL OTHER CHARGES	(534.67)	(1,333.33)	798.66	(1,600.00)	(1,065.33)	33.42%
472008	SVRS CHARGES-GOVT UNITS	(2,748.76)	(1,916.67)	(832.09)	(2,300.00)	448.76	119.51%
473015	ELECTION MAINT CONTRACTS	(5,382.00)	(10,845.83)	5,463.83	(13,015.00)	(7,633.00)	41.35%
483002	MISC SALE/MATERIAL & SUPPLY	(21,769.53)	(13,533.33)	(8,236.20)	(16,240.00)	5,529.53	134.05%
Totals		(86,849.80)	(81,780.00)	(5,069.80)	(98,136.00)	(11,286.20)	88.50%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
511210	WAGES-REGULAR	13,836.32	15,811.67	(1,975.35)	18,974.00	5,137.68	72.92%
511240	WAGES-TEMPORARY	-	416.67	(416.67)	500.00	500.00	0.00%
511310	WAGES-SICK LEAVE	587.16	-	587.16	-	(587.16)	#DIV/0!
511320	WAGES-VACATION PAY	124.00	-	124.00	-	(124.00)	#DIV/0!
511330	WAGES-LONGEVITY PAY	-	49.17	(49.17)	59.00	59.00	0.00%
511340	WAGES-HOLIDAY PAY	330.25	-	330.25	-	(330.25)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP	9.17	-	9.17	-	(9.17)	#DIV/0!
512141	SOCIAL SECURITY	1,100.53	1,244.17	(143.64)	1,493.00	392.47	73.71%
512142	RETIREMENT (EMPLOYER)	1,012.22	1,106.67	(94.45)	1,328.00	315.78	76.22%
512144	HEALTH INSURANCE	6,638.10	7,309.17	(671.07)	8,771.00	2,132.90	75.68%
512145	LIFE INSURANCE	14.43	14.17	0.26	17.00	2.57	84.88%
512150	FSA CONTRIBUTION	125.00	104.17	20.83	125.00	-	100.00%
512173	DENTAL INSURANCE	370.06	450.00	(79.94)	540.00	169.94	68.53%
529153	BOARD OF CANVASSORS	220.00	366.67	(146.67)	440.00	220.00	50.00%
531303	COMPUTER EQUIPMT & SOFTW/	597.00	-	597.00	-	(597.00)	#DIV/0!
531311	POSTAGE & BOX RENT	1.46	50.00	(48.54)	60.00	58.54	2.43%
531312	OFFICE SUPPLIES	178.88	916.67	(737.79)	1,100.00	921.12	16.26%
531313	PRINTING & DUPLICATING	9,385.28	12,500.00	(3,114.72)	15,000.00	5,614.72	62.57%
531314	SMALL ITEMS OF EQUIPMENT	-	416.67	(416.67)	500.00	500.00	0.00%
531321	PUBLICATION OF LEGAL NOTICE	2,538.13	4,166.67	(1,628.54)	5,000.00	2,461.87	50.76%
532332	MILEAGE	44.28	41.67	2.61	50.00	5.72	88.56%
532335	MEALS	67.20	104.17	(36.97)	125.00	57.80	53.76%
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	17.60	83.33	(65.73)	100.00	82.40	17.60%
533236	WIRELESS INTERNET	200.00	250.00	(50.00)	300.00	100.00	66.67%
535242	MAINTAIN MACHINERY & EQUIP	15,664.07	19,854.17	(4,190.10)	23,825.00	8,160.93	65.75%
571004	IP TELEPHONY ALLOCATION	152.50	152.50	-	183.00	30.50	83.33%
571005	DUPLICATING ALLOCATION	53.30	53.33	(0.03)	64.00	10.70	83.28%
571009	MIS PC GROUP ALLOCATION	2,270.80	2,270.83	(0.03)	2,725.00	454.20	83.33%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	413.30	413.33	(0.03)	496.00	82.70	83.33%
591519	OTHER INSURANCE	92.01	100.83	(8.82)	121.00	28.99	76.04%
594810	CAP EQUIPMENT	-	13,533.33	(13,533.33)	16,240.00	16,240.00	0.00%
Totals		56,143.05	81,780.00	(25,636.95)	98,136.00	41,992.95	57.21%

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		(30,706.75)	-	(30,706.75)	-	30,706.75	#DIV/0!

Item #14

Treasurer-October
1401

Date Ran 11/23/2015
Period 10
Year 2015

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
411100	GENERAL PROPERTY TAXES	574,412.50	574,412.50	-	689,295.00	114,882.50	83.33%
411300	DNR PILT	(57,596.65)	(41,666.67)	(15,929.98)	(50,000.00)	7,596.65	115.19%
411500	MANAGED FOREST	(1,477.66)	(2,500.00)	1,022.34	(3,000.00)	(1,522.34)	49.26%
418100	INTEREST ON TAXES	(619,313.14)	(541,666.67)	(77,646.47)	(650,000.00)	(30,686.86)	95.28%
441030	AG USE CONV PENALTY	(3,609.80)	(2,500.00)	(1,109.80)	(3,000.00)	609.80	120.33%
451007	TREASURERS FEES	(282.75)	(500.00)	217.25	(600.00)	(317.25)	47.13%
481001	INTEREST & DIVIDENDS	(166,236.81)	(166,666.67)	429.86	(200,000.00)	(33,763.19)	83.12%
481004	FAIR MARKET VALUE ADJUSTME	(7,748.30)	-	(7,748.30)	-	7,748.30	#DIV/0!

Totals		(281,852.61)	(181,087.50)	(100,765.11)	(217,305.00)	64,547.61	129.70%
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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	52,913.28	52,831.67	81.61	63,398.00	10,484.72	83.46%
511210	WAGES-REGULAR	23,905.39	34,673.33	(10,767.94)	41,608.00	17,702.61	57.45%
511310	WAGES-SICK LEAVE	6,255.53	-	6,255.53	-	(6,255.53)	#DIV/0!
511320	WAGES-VACATION PAY	1,500.79	-	1,500.79	-	(1,500.79)	#DIV/0!
511330	WAGES-LONGEVITY PAY	-	115.00	(115.00)	138.00	138.00	0.00%
511340	WAGES-HOLIDAY PAY	439.80	-	439.80	-	(439.80)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP)	86.92	-	86.92	-	(86.92)	#DIV/0!
511380	WAGES-BEREAVEMENT	101.66	-	101.66	-	(101.66)	#DIV/0!
512141	SOCIAL SECURITY	6,265.21	6,571.67	(306.46)	7,886.00	1,620.79	79.45%
512142	RETIREMENT (EMPLOYER)	6,270.61	6,433.33	(162.72)	7,720.00	1,449.39	81.23%
512144	HEALTH INSURANCE	30,576.28	30,990.00	(413.72)	37,188.00	6,611.72	82.22%
512145	LIFE INSURANCE	54.79	54.17	0.62	65.00	10.21	84.29%
512150	FSA CONTRIBUTION	506.25	441.67	64.58	530.00	23.75	95.52%
512173	DENTAL INSURANCE	1,853.45	1,908.33	(54.88)	2,290.00	436.55	80.94%
512132	INVEST ADVISOR FEES	12,842.30	26,666.67	(13,824.37)	32,000.00	19,157.70	40.13%
531298	UNITED PARCEL SERVICE UPS	10.30	-	10.30	-	(10.30)	#DIV/0!
531311	POSTAGE & BOX RENT	6,538.72	5,833.33	705.39	7,000.00	461.28	93.41%
531312	OFFICE SUPPLIES	819.34	833.33	(13.99)	1,000.00	180.66	81.93%
531313	PRINTING & DUPLICATING	169.43	41.67	127.76	50.00	(119.43)	338.86%
531314	SMALL ITEMS OF EQUIPMENT	-	41.67	(41.67)	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	-	83.33	(83.33)	100.00	100.00	0.00%
532325	REGISTRATION	-	208.33	(208.33)	250.00	250.00	0.00%
532332	MILEAGE	-	250.00	(250.00)	300.00	300.00	0.00%
532335	MEALS	-	25.00	(25.00)	30.00	30.00	0.00%
532336	LODGING	-	250.00	(250.00)	300.00	300.00	0.00%
533225	TELEPHONE & FAX	60.71	208.33	(147.62)	250.00	189.29	24.28%
571004	IP TELEPHONY ALLOCATION	456.70	456.67	0.03	548.00	91.30	83.34%
571005	DUPLICATING ALLOCATION	154.20	154.17	0.03	185.00	30.80	83.35%
571009	MIS PC GROUP ALLOCATION	6,055.80	6,055.83	(0.03)	7,267.00	1,211.20	83.33%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	1,374.68	1,374.17	0.51	1,649.00	274.32	83.36%
591519	OTHER INSURANCE	624.79	669.17	(44.38)	803.00	178.21	77.81%
591521	OFFICIAL BONDS	130.00	2,666.67	(2,536.67)	3,200.00	3,070.00	4.06%
593256	BANK CHARGES	1,300.00	1,250.00	50.00	1,500.00	200.00	86.67%

Totals		164,159.23	181,087.50	(16,928.27)	217,305.00	53,145.77	75.54%
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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		(117,693.38)	0.00	(117,693.38)	-	117,693.38	#DIV/0!

Item #15

Treasurer-October
1402 Tax Deed Exp

Date Ran 11/23/2015
Period 10
Year 2015

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
411100	GENERAL PROPERTY TAXES	16,708.30	16,708.33	(0.03)	20,050.00	3,341.70	83.33%
451030	FORECLOSURE REIMBURSEMENT	-	(833.33)	833.33	(1,000.00)	(1,000.00)	0.00%
483005	GAIN/LOSS-SALE FORCLD PRPTY	-	(33,333.33)	33,333.33	(40,000.00)	(40,000.00)	0.00%
Totals		16,708.30	(17,458.33)	34,166.63	(20,950.00)	(37,658.30)	-79.75%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
521212	LEGAL	8.00	83.33	(75.33)	100.00	92.00	8.00%
521219	OTHER PROFESSIONAL SERV	-	83.33	(83.33)	100.00	100.00	0.00%
521255	PAPER SERVICE	30.00	83.33	(53.33)	100.00	70.00	30.00%
521273	TITLE SEARCH	-	1,666.67	(1,666.67)	2,000.00	2,000.00	0.00%
531311	POSTAGE & BOX RENT	5.00	166.67	(161.67)	200.00	195.00	2.50%
531313	PRINTING & DUPLICATING	-	41.67	(41.67)	50.00	50.00	0.00%
531321	PUBLICATION OF LEGAL NOTICE	-	333.33	(333.33)	400.00	400.00	0.00%
593742	UNCOLLECTED TAXES	1,486.60	12,500.00	(11,013.40)	15,000.00	13,513.40	9.91%
593749	OTHER LOSSES	-	2,500.00	(2,500.00)	3,000.00	3,000.00	0.00%
Totals		1,529.60	17,458.33	(15,928.73)	20,950.00	19,420.40	7.30%

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		18,237.90	(0.00)	18,237.90	-	(18,237.90)	#DIV/0!

Item
#15

Treasurer-October
1403 Plat books

Date Ran 11/23/2015
Period 10
Year 2015

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
411100	GENERAL PROPERTY TAXES	2,308.30	2,308.33	(0.03)	2,770.00	461.70	83.33%
451010	SALE OF MAPS & PLAT BOOKS	(1,507.32)	(2,916.67)	1,409.35	(3,500.00)	(1,992.68)	43.07%
451308	POSTAGE FEES	(27.00)	(41.67)	14.67	(50.00)	(23.00)	54.00%
471212	STATE PLAT BOOK SALES	-	(50.00)	50.00	(60.00)	(60.00)	0.00%
473014	LOCAL GOV'T PLAT BOOKS SALES	(25.00)	(50.00)	25.00	(60.00)	(35.00)	41.67%
474014	DEPT PLAT BOOK CHARGES	(275.00)	(83.33)	(191.67)	(100.00)	175.00	275.00%
Totals		473.98	(833.33)	1,307.31	(1,000.00)	(1,473.98)	-47.40%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
531349	OTHER OPERATING EXPENSES	-	833.33	(833.33)	1,000.00	1,000.00	0.00%
Totals		-	833.33	(833.33)	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		473.98	(0.00)	473.98	-	(473.98)	#DIV/0!

Item #15

Child Support-October
2301

Date Ran 11/23/2015
Period 10
Year 2015

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
411100	GENERAL PROPERTY TAXES	(155,459.20)	(155,459.17)	(0.03)	(186,551.00)	(31,091.80)	83.33%
421001	STATE AID	(111,099.00)	(91,300.00)	(19,799.00)	(109,560.00)	1,539.00	101.40%
421010	M S L INCENTIVES	(18,138.00)	(16,416.67)	(1,721.33)	(19,700.00)	(1,562.00)	92.07%
421012	STATE AID CS + ALL OTHERS	(614,353.26)	(666,201.67)	51,848.41	(799,442.00)	(185,088.74)	76.85%
421012	ST AID WAGES ALLOCATE	49,748.31	62,223.33	(12,475.02)	74,668.00	24,919.69	66.63%
421013	OTHER DEPT WAGE RETENTION	(16,494.61)	(20,533.33)	4,038.72	(24,640.00)	(8,145.39)	66.94%
421050	CS PERFORMANCE BASED INC	-	(137,767.50)	137,767.50	(165,321.00)	(165,321.00)	0.00%
421096	STATE AID MEDICAL SUPPORT	(7,322.00)	(7,083.33)	(238.67)	(8,500.00)	(1,178.00)	86.14%
442004	EXTRADITION REIMBURSEMENT	(163.44)	(333.33)	169.89	(400.00)	(236.56)	40.86%
451011	CS PROG FEE REDUCE 66%	7,233.05	10,945.00	(3,711.95)	13,134.00	5,900.95	55.07%
451013	NIVD ACTIVITIES REDUCTION	(1,093.64)	(3,216.67)	2,123.03	(3,860.00)	(2,766.36)	28.33%
451014	CS PROGRAM FEES	(12,348.47)	(16,250.00)	3,901.53	(19,500.00)	(7,151.53)	63.33%
455003	NON-IVD SERVICE FEES	(975.00)	(1,312.50)	337.50	(1,575.00)	(600.00)	61.90%
455021	GENETIC TEST FEE	(108.00)	-	(108.00)	-	108.00	#DIV/0!

Totals	(880,573.26)	(1,042,705.83)	162,132.57	(1,251,247.00)	(370,673.74)	70.38%
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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	154,770.25	181,037.50	(26,267.25)	217,245.00	62,474.75	71.24%
511210	WAGES-REGULAR	330,146.29	392,557.50	(62,411.21)	471,069.00	140,922.71	70.08%
511220	WAGES-OVERTIME	3,838.62	4,713.33	(874.71)	5,656.00	1,817.38	67.87%
511240	WAGES-TEMPORARY	4,719.12	7,291.67	(2,572.55)	8,750.00	4,030.88	53.93%
511310	WAGES-SICK LEAVE	22,869.84	-	22,869.84	-	(22,869.84)	#DIV/0!
511320	WAGES-VACATION PAY	35,513.82	-	35,513.82	-	(35,513.82)	#DIV/0!
511330	WAGES-LONGEVITY PAY	-	2,071.67	(2,071.67)	2,486.00	2,486.00	0.00%
511340	WAGES-HOLIDAY PAY	15,422.72	-	15,422.72	-	(15,422.72)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP)	3,950.69	-	3,950.69	-	(3,950.69)	#DIV/0!
511380	WAGES-BEREAVEMENT	969.60	-	969.60	-	(969.60)	#DIV/0!
512141	SOCIAL SECURITY	41,686.56	43,752.50	(2,065.94)	52,503.00	10,816.44	79.40%
512142	RETIREMENT (EMPLOYER)	38,379.28	39,035.83	(656.55)	46,843.00	8,463.72	81.93%
512144	HEALTH INSURANCE	167,432.82	175,463.33	(8,030.51)	210,556.00	43,123.18	79.52%
512145	LIFE INSURANCE	284.85	290.00	(5.15)	348.00	63.15	81.85%
512150	FSA CONTRIBUTION	3,075.00	2,562.50	512.50	3,075.00	-	100.00%
512173	DENTAL INSURANCE	10,918.41	11,460.00	(541.59)	13,752.00	2,833.59	79.40%
512255	PAPER SERVICE	4,175.03	10,833.33	(6,658.30)	13,000.00	8,824.97	32.12%
512256	GENETIC TESTS	3,357.75	6,500.00	(3,142.25)	7,800.00	4,442.25	43.05%
521296	COMPUTER SUPPORT	910.40	1,948.33	(1,037.93)	2,338.00	1,427.60	38.94%
529160	INTERPRETER FEE	2,112.75	1,583.33	529.42	1,900.00	(212.75)	111.20%
529299	PURCHASE CARE & SERVICES	60,480.00	51,408.33	9,071.67	61,690.00	1,210.00	98.04%
531003	NOTARY PUBLIC RELATED	170.00	83.33	86.67	100.00	(70.00)	170.00%
531246	FPLS FEES	2,058.00	2,237.50	(179.50)	2,685.00	627.00	76.65%
531298	UNITED PARCEL SERVICE UPS	-	20.83	(20.83)	25.00	25.00	0.00%
531301	OFFICE EQUIPMENT	-	335.83	(335.83)	403.00	403.00	0.00%
531303	COMPUTER EQUIPMT & SOFTW/	597.00	497.50	99.50	597.00	-	100.00%
531311	POSTAGE & BOX RENT	13,625.08	13,750.00	(124.92)	16,500.00	2,874.92	82.58%
531311	POSTAGE - NIVD	2,003.01	1,125.00	878.01	1,350.00	(653.01)	148.37%
531312	OFFICE SUPPLIES	10,352.22	11,666.67	(1,314.45)	14,000.00	3,647.78	73.94%
531313	PRINTING & DUPLICATING	2,012.29	1,954.17	58.12	2,345.00	332.71	85.81%
531314	SMALL ITEMS OF EQUIPMENT	551.46	1,416.67	(865.21)	1,700.00	1,148.54	32.44%
531321	PUBLICATION OF LEGAL NOTICE	1,090.19	833.33	256.86	1,000.00	(90.19)	109.02%
531323	SUBSCRIPTIONS-TAX & LAW	2,699.88	2,553.33	146.55	3,064.00	364.12	88.12%
531324	MEMBERSHIP DUES	2,094.34	1,775.00	319.34	2,130.00	35.66	98.33%
531326	ADVERTISING	205.26	-	205.26	-	(205.26)	#DIV/0!
531348	EDUCATIONAL SUPPLIES	339.62	1,083.33	(743.71)	1,300.00	960.38	26.12%
531351	GAS/DIESEL	15.01	-	15.01	-	(15.01)	#DIV/0!
532325	REGISTRATION	1,684.00	2,445.83	(761.83)	2,935.00	1,251.00	57.38%
532332	MILEAGE	860.47	1,367.50	(507.03)	1,641.00	780.53	52.44%
532334	COMMERCIAL TRAVEL	209.00	333.33	(124.33)	400.00	191.00	52.25%
532335	MEALS	768.67	1,029.17	(260.50)	1,235.00	466.33	62.24%
532336	LODGING	2,267.99	2,255.00	12.99	2,706.00	438.01	83.81%
532339	OTHER TRAVEL & TOLLS	224.25	233.33	(9.08)	280.00	55.75	80.09%
532400	CONTRACTED EXTRADITIONS	468.00	8,333.33	(7,865.33)	10,000.00	9,532.00	4.68%
533225	TELEPHONE & FAX	634.77	1,500.00	(865.23)	1,800.00	1,165.23	35.27%
535242	MAINTAIN MACHINERY & EQUIP	1,258.06	1,966.67	(708.61)	2,360.00	1,101.94	53.31%
571004	IP TELEPHONY ALLOCATION	2,586.70	2,586.67	0.03	3,104.00	517.30	83.33%
571005	DUPLICATING ALLOCATION	245.80	245.83	(0.03)	295.00	49.20	83.32%
571009	MIS PC GROUP ALLOCATION	36,335.00	36,335.00	-	43,602.00	7,267.00	83.33%
571010	MIS SYSTEMS GRP ALLOC(SIS)	9,271.93	9,269.17	2.76	11,123.00	1,851.07	83.36%
591519	OTHER INSURANCE	3,123.27	2,963.33	159.94	3,556.00	432.73	87.83%

Totals	1,002,765.07	1,042,705.83	(39,940.76)	1,251,247.00	248,481.93	80.14%
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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	122,191.81	0.00	122,191.81	-	(122,191.81)	#DIV/0!
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Item #16

**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
14-Jul-15	Administration Vehicle	(5,000.00)		County Board	20-Jul-15
8-Sep-15	Administrator Bonus	(5,800.00)		County Board	8-Sep-15
14-Sep-15	Professional Development	(10,000.00)		Finance Committee	18-Sep-15
14-Sep-15	Outlook (email) at Sheriff Dept	(4,000.00)		Finance Committee	18-Sep-15
14-Sep-15	CIS Penalty -Sheriff (License)	(58,000.00)		Finance Committee	18-Sep-15
14-Sep-15	Safety Items (Cabinets, Training, AED's, First Aid etc)	(30,000.00)		Finance Committee	18-Sep-15
6-Nov-15	Professional Services-Economic Development	(25,000.00)		Finance Committee	13-Nov-15
6-Nov-15	Saving Sheriff Capital Purchases	86,761.00		Finance Committee	13-Nov-15
Total amount available		390,010.00	270,000.00		
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Net		390,010.00	270,000.00		

Note: There may be \$29,002 contingency transfer for 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
 There was approval on Aug 11. Resolution 2015-36 to purchase up to 4 acres of land. Part with Highway Budget and the remnant out of contingency not to exceed \$34,122 as a total.

Item #19