

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

*REVISED 4-11-2017

Date: Thursday, April 13, 2017

Time: 8:30 a.m.

Committee members:	Jones, Richard (Chair)	Kutz, Russell (Secretary)
	Rinard, Amy	Jaeckel, George
	Hanneman, Jennifer (Vice Chair)	

Note-these are estimated times for agenda items

1. Call to order (8:30 a.m.)
2. Roll call (establish a quorum) (8:30 a.m.)
3. Certification of compliance with the Open Meetings Law (8:30 a.m.)
4. Approval of the agenda (8:30 a.m.)
5. Approval of Finance Committee minutes for March 9, 2017. (8:30 a.m.)
6. Communication (8:35 a.m.)
7. Public comment (Members of the public who wish to address the Committee must register their request at this time) (8:35 a.m.)
8. Discussion and possible action on approval of out of state travel to Alabama for a training session by the Department of Homeland Security for Diane Nelson at the Health Department. (8:40 a.m.)
9. Discussion and possible action on determining disposition of foreclosed properties, setting minimum bids for the sale of foreclosed properties and considering offers to purchase on foreclosed properties (8:45 a.m.)
10. Convene in closed session pursuant to section 19.85 (1)(e) Wis. Stats. for deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, for the purpose of discussion and possible action on setting minimum bids, selling and considering offers to purchase on tax foreclosed properties and other county owned properties.
11. Reconvene in open session (9:05 a.m.)
12. Discussion and possible action on foreclosing on tax delinquent properties (9:05 a.m.)
13. *Discussion and possible action on contingency fund transfer of \$30,000 for replacement of 30 Human Services' laptops and docking stations to have the old computers available for training of the new ERP system. (9:10 a.m.)
14. *Discussion and possible action on contingency fund transfer of \$20,000 for Farm Technology Days. (9:15 a.m.)
15. *Discussion and possible action on contingency fund transfer of \$10,000 for an architectural study of the judicial parking lot (9:20 a.m.)
16. *Discussion and possible action on amending Ordinance No. 2008-12 regarding bill payment procedures (9:25 a.m.)
17. Review of the financial statements and department update for February 2017-Finance Department. (9:30 a.m.)
18. Review of the financial statements and department update for February 2017-Treasurer Department. (9:30 a.m.)
19. Review of the financial statements and department update for February 2017-Child Support Department. (9:35 a.m.)
20. Discussion on 2017 projections of budget vs. actual. (9:35 a.m.)
21. Discussion of funding of projects related to the new Highway Facilities and sale of old Highway Facilities (9:40 a.m.)
22. *Discussion and possible action to amend the Highway Satellite Facilities project budget (9:45 a.m.)
23. Update on contingency fund balance (9:50 a.m.)
24. Set future meeting schedule, next meeting date, and possible agenda items (9:50 a.m.)
25. Payment of invoices (9:50 a.m.)
26. Adjourn (10:20 a.m.)

Next scheduled meetings:

Thursday, May 11, 2017 Regular Meeting
Thursday, June 8, 2017 Regular Meeting
Thursday, July 13, 2017 Regular Meeting
Thursday, August 10, 2017 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
March 9, 2017

Committee members: Jones, Richard (Chair) Absent Kutz, Russell
Rinard, Amy Jaeckel, George
Hanneman, Jennifer (Vice Chair)

1. **Call to order** – Jennifer Hanneman called the meeting to order at 8:30 a.m.
2. **Roll call (establish a quorum)** – All committee members were present except for Jones who was excused. Other County Board members present were Jim Schroeder. Staff in attendance were Ben Wehmeier, Blair Ward, Connie Freeberg, Paul Milbrath, Barb Frank, Tammy Worzalla and Brian Lamers. Members of the public present were Virginia Kreger and Steve Sharp from Watertown Daily Times.
3. **Certification of compliance with the Open Meetings Law** – Wehmeier certified that the notice of the meeting complied with the Open Meetings Law.
4. **Approval of the agenda**- No Changes
5. **Approval of Finance Committee minutes for February 9, 2017.** A motion was made by Jaeckel/Rinard to approve the February 9, 2017 minutes. The motion passed 4-0.
6. **Communications** – None.
7. **Public Comments** – Frank spoke in regards to Lamers last day and wished him the best of luck in his new position.
8. **Discussion and possible action on contingency transfer for the Waterloo Tower for the Sheriff's Office.** Milbrath explained the need for the replacement tower now and in the future and the potential lawsuit if the current tower did fall. A motion was made by Rinard/Jaekel to approve the contingency transfer for the Waterloo Tower in the amount of \$25,000. The motion passed 4-0.
9. **Discussion and possible action on Resolution authorizing the transfer of capital funds of \$85,000 in the Human Services Department budget from "replacement of roofing" to "upgrade and replacement of alarm system" and the authorization to issue an RFP for the project.** Wehmeier explained an analysis was done resulting in a greater need for the alarm system. The life of the roof could be extended for replacement at this time. A motion was made by Rinard/Jaekel to forward the resolution to the County Board for approval. The motion passed 4-0.
10. **Discussion and possible action on determining disposition of foreclosed properties, setting minimum bids for the sale of foreclosed properties and considering offer to purchase on foreclosed properties.** Freeberg talked to the Committee regarding the current list of properties that are for sale. She also stated that she is waiting for the Treasurer to submit the next foreclosure listing to the Corporation Counsel Office to start foreclosure proceedings. She stated that the letters sent to delinquent land owners resulted in many of them paying their delinquent taxes.

Freeberg stated that the County took ownership of PIN #291-0815-0412-218 (510 Market St, Watertown), which was a property subject to a bankruptcy proceeding which was dismissed.

Wehmeier stated that he has been in contact with the Village Administrator of Johnson Creek regarding property #31 on the listing (PIN 141-07515-0731-004). Wehmeier sent him information including the delinquent tax amounts regarding this property and has not received a response.

Virginia Kreger addressed the Committee regarding her property at W3675 Lower Hebron Rd (PIN #010-0515-0333-000) She had asked the Committee if they would allow her to get caught up on payments with a payment today of \$1,500. She was fine with the County holding title while the payments were being made.

- 11. Convene in closed session pursuant to section 19.85 (1)(e) Wis. Stats. for deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, for the purpose of discussion and possible action on setting minimum bids, selling and considering offers to purchase on tax foreclosed properties and other county owned properties.** A motion was made by Jaeckel/Rinard to convene in closed session. Hanneman asked for a roll-call vote to get into closed session. The motion passed 4-0
- 12. Reconvene in open session.** A motion was made by Rinard/Jaeckel to reconvene in open session. The motion passed 4-0.
- 13. Discussion and possible action on foreclosing on tax delinquent properties.** A motion was made by Jaeckel/Kutz to decline the offer of Virginia Kreger to continue with the delinquent tax repayment plan. The County will start charging rent in accordance to the tax foreclosure policy commencing March 1. The property could be fully redeemed in accordance with the County Ordinance prior to June 1st and if not redeemed the property could be sold.. The motion was passed 4-0.
- 14. Discussion and possible action on amending Resolution No. 2005-72 regarding settling with municipalities for unpaid special assessments or special charges not to exceed a total of \$10,000 per tax parcel.** Ward stated the state law changed in 2013. Prior to the law change, Municipalities would decide if the property should be razed and if the Municipality would assess the County for costs associated with razing the building as a special tax. With the new law, the Municipality could raze a property and charge the County, not through a special tax, but now as a special assessment which by law the County could pay at its discretion. However, the County's existing ordinance states that the County will settle in full not to exceed \$10,000. This could cause the County to pay costs that it is not legally required to pay. After further discussion, a motion was made by Rinard/Jaeckel to recommend to the County Board to repeal the existing ordinance and follow the state law. The motion passed 4-0.
- 15. Discussion and possible action on recommendation to the County Board regarding department surplus (deficit) activity for 2016 and related budget amendments for 2016.** A motion was made by Jaeckel/Rinard to approve the budget amendments for the 2016 budget to cover the deficit activity for 2016 and forward it to the County Board for approval. The motion passed 4-0.
- 16. Discussion and possible action on recommendation to the County Board regarding 2016 non-lapsing departmental request amending the 2017 budget.** A motion was made by Kutz/Jaeckel to approve the non-lapsing departmental request amending the 2017 budget and forward it to the County Board for approval. The motion passed 4-0.

17. **Discussion of funding for projects related to the new Highway Facilities for sale of old Highway Facilities.** Wehmeier stated that the buildings are in the process of being demolished. The County is waiting for final construction plans for the outlaying shops which may go to the April or May County Board. Discussion took place on moving the salt shed and the associated cost between \$70,000 and \$100,000 which may be shared with the WDOT.
18. **Review and discussion on the 2018 budget calendar.** The tentative 2018 budget calendar was discussed with the Finance Committee.
19. **Update on the ERP (Enterprise Resource Planning) system.** Lamers explained where the Financial and Payroll/HR systems are in the implementation process. The tentative implementation date for the Finance part of the system is July 1st. The tentative implementation date for the Payroll/HR part of the system is October 1st.
20. **Update on contingency fund balance.** Lamers directed the Finance Committee to the schedule showing the current balance of 2017 general contingency of \$521,482. With the approval of agenda item #8 for \$25,000 that will reduce it to \$496,482. There will also be another contingency expense of \$28,000 for the possible use for UW Extension. The vested benefits balance is \$290,000.
21. **Set future meeting schedule, next meeting date, and possible agenda items.** The next regular meeting is April 13, 2017. Agenda items will include foreclosed properties, update on the Highway Shop projects and budget to actual projections.
22. **Payment of Invoices-**After review of the invoices, a motion was made by Jaeckel/Rinard to approve the payment of invoices totaling \$355,314.27 for the main review and \$3,388,462.58 for the other payments, p-cards, Library payments and payroll deductions. The motion passed 4-0.
23. **Adjourn** – A motion was made by Jaeckel/Rinard to adjourn at 10:08 a.m. The motion passed 4-0.

Respectfully submitted,

Russell Kutz
Finance Committee
Jefferson County
/bll

Training together is Key!
So we are taking Wisconsin to Anniston, AL!
Third Times a Charm!
SAVE THE DATES AUGUST 27- Sept 2, 2017

First, the most important part up front: The costs for all training, lodging, transportation and meals are completely covered, up front, by the Department of Homeland Security.

DO NOT attempt to register on the CDP site. Instruction on how to register will come to you in an email after committing to attend by emailing your HCC coordinator. This is intended as a Save the Date/intention to attend. You will receive further instructions on how to apply to attend in April/May followed by registration instructions.

Center for Domestic Preparedness will be offering 3 courses during "Prepare Wisconsin Week Take 3" in Anniston AL.

EMO : Emergency Medical Operations for CBRNE Incidents (40 participants)

Provides the emergency medical personnel with hands-on training in CBRNE incident management; field treatment of victims exposed to chemical hazards, biological agents, radiological hazards and explosions.

***Emergency Management, Emergency Medical Services, Fire Service, Governmental Administrative, Healthcare, Law Enforcement, Public Health, Public Safety Communications, Public Works. EMO is designed for responders in EMS, including those trained as Emergency Medical Technicians (EMT) and paramedics. Hospital staff, including physicians and nurses, will also benefit from this training. Responders must be a state-licensed paramedic, EMT, or emergency care provider (emergency room physician or nurse).**

*** HCL: Healthcare Leadership for Mass Casualty Incidents (60 participants)** Exercise-based course taught in the nation's only hospital training facility and designed to assist healthcare professionals in generating appropriate decisions in response to a mass casualty Incident.

*** Hospital Executive Group and Senior Executives; Mid-level Management; Public Health; Emergency Department Staff; Direct Patient Care (e.g., RN, LPN, Medical Technicians, Respiratory Technicians, etc.); Physical Plant (e.g., Security, IT, HAZMAT, etc.); Emergency Medical Services; Other Patient Care (e.g., Infection Control, Chaplains, Social Workers, Legal, etc.)**

HERT/ TtT: Hospital Emergency Response Training for Mass Casualty Incidents (40 Participants)-

Prepares healthcare facilities and agencies to conduct a safe and effective emergency medical response to a mass casualty incident. **Emergency Medical Services, Emergency Department Staff, Healthcare, Public Health.**

On Friday Sept 1,2017, all 3 courses will participate together in an Integrated Capstone Event(ICE). Exercising together combining the skills, knowledge and techniques learned during the week of training, results in a more confident and better trained response force for our community and state.

Next steps: Read more on the courses at <https://cdp.dhs.gov/>

****Please note that there are some pre- requisites such as IS 100,200,700 for some courses. You must complete those pre-requisites prior to attending these courses in Fall.**

The spots for each course will be filled on a first come basis along with balance of titles and positions. (hospital/PH/EM/Law/EMS/education, etc). We would like to see groups from each WHEPP Region/Coalition represented. We need a wide variety of people, so forward this to anyone you feel would benefit.

If you are interested in attending please email your HCC coordinator listed in the email.

Application and Registration instructions will available Mid April/may. Please watch for further instructions

Jefferson County
Travel Detailed Budget Request
Conferences / Conventions / Seminars
For the Budget Year Ended December 31, 2017

Check One In State Out of State

Dept / Bus Unit _____

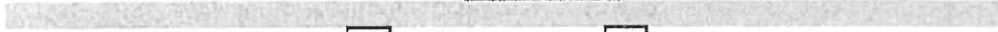
Event Training together is Key: Training Wisconsin Week

Location Anniston , Alabama

Time frame August 27- Sept 2, 2017

Staff attending Diane Nelson

532325 Registration	0	
532332 Mileage	0	(Including tolls, parking, shuttle van)
532334 Commercial Travel	0	(Airfare, train, bus, etc)
532335 Meals	0	
532336 Lodging	0	
Other	_____	Cost for training, lodging, transportation and meals are covered by the Dept of Homeland Security (describe)
Total	-	



Check One In State Out of State

Dept / Bus Unit _____

Event _____

Location _____

Time frame _____

Staff attending _____

532325 Registration	_____	
532332 Mileage	_____	(Including tolls, parking, shuttle van)
532334 Commercial Travel	_____	(Airfare, train, bus, etc)
532335 Meals	_____	
532336 Lodging	_____	
Other	_____	(describe)
Total	-	

County Owned

	Property Information			Value		Total Unpaid			Comment
	Parcel Number	Property Address	Municipality	Assessment	EST FMV	Taxes	Interest	Total	
3	008-0714-0114-016	Todd Brunner	T. Farmington	62,100	63,100	8,787.95	4,183.17	12,971.12	
4	008-0715-1042-001	Todd Brunner	T. Farmington	36,400	37,000	4,910.92	2,195.03	7,105.95	
5	010-0515-0333-000	Alan L Kreger W3675 Lower Hebron Rd Fort Atkinson	T. Hebron	80,200	79,100	16,470.02	11,712.64	28,182.66	Received Jan \$500 pmt in March. Received March \$318 rent pmt.
6	014-0615-1333-001	Neil & Karen Thompson W2890 County Road Y Helenville	T. Jefferson	83,400	88,400	14,170.52	6,737.52	20,908.04	House fire damage-may have to be torn down
11	020-0814-0613-008	Real Time Investments W7075 Main St Watertown WI 53094	T. Milford	26,000	25,300	5,635.56	2,389.48	8,025.04	Town Interested in This Property
13	020-0814-0743-048	Ronnell D Varese Hunter Unit 508 Rubidell Resort	T. Milford	8,500	8,300	518.70	208.66	727.36	
26	026-0616-1714-006	K, L & A Lausten W1710 County Road F Sullivan	T. Sullivan	47,900	45,600	9,245.65	3,700.51	12,946.16	
26	026-0616-1714-007	K, L & A Lausten W1714 County Road F Sullivan	T. Sullivan	48,100	45,800	6,119.37	2,532.76	8,652.13	
27	026-0616-1714-008	Karen Lausten W1718 County Road F Sullivan	T. Sullivan	65,300	62,200	13,081.92	6,052.82	19,134.74	
31	141-0715-0731-004	Richar Enterprises LLC	V. Johnson Creek	485,000	479,800	135,343.80	91,500.79	226,844.59	
32	171-0516-2242-079	Steven Herr 111 S Fourth St Palmyra	V. Palmyra	90,100	88,100	25,572.03	13,043.28	38,615.31	Unhabited for 10 yrs Code violations, hole in windows/roof
39	241-0614-1124-016	Pakhar and Mohinder Singh 721 S Main St Jefferson	C. Jefferson	60,000	58,600	15,572.66	6,542.37	22,115.03	Old gas station City ordered building to be removed due to flood
40	241-0614-1141-033	Karen Vogel 357 Brickyard Ct Jefferson	C. Jefferson	38,800	37,900	7,295.88	2,917.73	10,213.61	
46	291-0815-0412-218	Daren Maron 510 Market St Watertown	C. Watertown	8,000	8,000	8,467.51	7,123.99	15,591.50	City removed building in 2007 Substandard lot regulations Section 18.407

*** All highlighted properties were placed on the online auction site with a minimum bid equal to the unpaid taxes and interest on 3/31/17 with ending date 4/28/17.

Total County Owned 271,192.49 160,840.75 432,033.24

Others

	Property Information			Value		Total Unpaid			Comment
	Parcel Number	Property Address	Municipality	Assessment	EST FMV	Taxes	Interest	Total	
25	022-0613-0533-047	Betty Alder W9354 Oakland Rd GAL Petitioned for Extension on Time to Redeem-Judge Ext until 6/1/17	T. Oakland	193,200	202,200	40,302.44	21,187.10	61,489.54	Substandard lot-cant be sold separt
25	022-0613-0533-059	Betty Alder GAL Petitioned for Extension on Time to Redeem-Judge Ext until 6/1/17	T. Oakland	12,000	12,600	2,364.27	1,362.01	3,726.28	Substandard lot-cant be sold separt
28	032-0814-1043-000	John & Terri Spaude BANKRUPTCY STAY N8990 West Rd Watertown	T. Watertown	281,000	239,000	26,497.75	11,627.54	38,125.29	MFL Program
35	226-0514-0322-132	Lucille Keim 420 Clarence St GAL Petitioned for Extension on Time to Redeem-Judge Ext until 6/1/17	C. Fort Atkinson	141,900	139,000	19,107.69	8,051.21	27,158.90	
45	291-0815-0411-209	Boparai LLC BROWNSFIELD ? 905 E Main St Watertown	C. Watertown	184,600	183,900	25,769.23	6,899.70	32,668.93	City would like this property

Total Not Foreclosed Yet 642,727.49 364,430.86 1,007,158.35

General Revenues and Expenses

DESCRIPTION

This non-departmental budget consists of the general revenues of the County that cannot be attributed to any one department. This includes the following items:

Sales tax revenue	TIF district dissolution	General fund balance applied (if applicable)
State aid for computer exemptions	Revolving Loan Fund	Bond proceeds applied (if applicable)
State shared revenues	Special purchases by Board	

This non-departmental budget also includes the Contingency Account appropriation.

SUMMARY OF SIGNIFICANT ITEMS

General Revenues (Bus Unit 9801)

- Property tax—Prior to 2015, the General Fund property taxes were lumped into one account in the General Revenues Business Unit. In 2015, the County changed the budget format to include the property taxes in the individual department budgets within the General Fund.
- Sales tax—The County anticipates a slight increase in sales tax revenue, which is directly related to minimal growth in both the national and local economy. The sales tax estimates are based upon an annual study and report prepared by the WCA (Wisconsin Counties Association). The 2017 budgeted revenue of \$5,841,031 is a \$100,000 (1.74%) increase over the 2016 Adopted Budget.
- General State Shared Revenues—The County received a preliminary notification from the State about the level of General State Shared Revenue in 2017. Therefore, the 2017 Budget for this revenue is estimated to be \$1,177,263, which is the same as the 2016 Adopted Budget.
- Utility State Shared Revenues—The County has received a preliminary notification from the State about any change in the level of Utility State Shared Revenue in 2017. Therefore, the 2017 budgeted revenue of \$911,353 is based on the estimates received. In 2016, the budget was \$901,572 which was an increase of \$9,781 for the 2017 adopted budget.
- Dividends on insurance policy—Dividends are based upon prior year estimates received from WMMIC (Wisconsin Municipal Mutual Insurance Company). WMMIC’s Board of Directors does not establish dividends until late in the year. Jefferson County was not eligible for the Dividend until 2017 budget. It was decided since the dividend will probably be minimal and no good estimated to not include this in the 2017 budget.
- General Fund Balance—The 2017 Budget utilizes \$1,155,572 of available General Fund Balance to fund departmental capital projects.

General Expenditure (Bus Unit 9801)

- Professional Services - \$80,000 has been set aside for Countywide initiatives, specifically called for from the Task Force. This includes funding for the Strategic Plan, Phase 1 of Priority Based Budgeting, Facility Analysis, Wage/Benefit Analysis and maintain CQI/Leadership Training.

Contingency Fund (Bus Unit 9802)

- The 2017 Budget includes a Contingency Fund appropriation of \$521,482, which is a reserve approved to supplement appropriations for expenses as authorized by the Finance Committee or County Board. Per Finance Committee directive, this amount shall be reviewed annually as part of the budget process. Contingency other includes \$28,000 which was removed from the UW-Extension Budget. This was based on an initial calculation for reduction of services going from four to two agent positions. This will allow to preserve funding as needed for FY 2018 if service levels are restored. It is recommended that \$20,000 of this amount be utilized as seed money required for Farm Technology Days.

Per County Board Resolution 2011-97, an amount of \$265,000 was directed to be included in the 2013 Budget as a contingency to pay vested benefits related to employee retirements during the year based on 10% of the vested benefit amounts. Unexpended funds at the end of the year will lapse back into the General Fund and a new contingency for this purpose will be reestablished in the subsequent year’s budget. This practice continues to be put in place each budget year. In 2017, this is also included, however with the increase in the amount of vested benefits and using approximately 10% the 2017 amount is at \$290,000.

RESOLUTION NO. 2016-45

Supporting and authorizing Jefferson County to host 2019 Farm Technology Days

Executive Summary

Wisconsin Farm Technology Days is an excellent way to showcase Jefferson County, develop volunteerism and leadership roles and promote Jefferson County agriculture. Jefferson County businesses would receive significant economic benefits if selected to host Farm Technology Days according to a University of Wisconsin-River Falls study which found that the total economic impact of hosting Wisconsin Farm Technology Days was \$1.86 million, creation of 33 jobs, and generation of \$191,000 in additional taxes. One of the criteria used to select a host county is the amount of support and interest demonstrated by a prospective County's Board of Supervisors. This resolution formally recognizes Jefferson County's support and interest in hosting Farm Technology Days in 2019. The University Extension Education Committee met on August 8, 2016, and recommended forwarding this resolution to the County Board.

WHEREAS, the Executive Summary is hereby incorporated by reference into this resolution, and

WHEREAS, Wisconsin Farm Technology Days is a jointly supported and planned effort by Wisconsin Farm Technology Days, Inc. and a host county's University of Wisconsin Extension Office; and

WHEREAS, Jefferson County last hosted this event in 1984, and a number of Jefferson County businesses and agricultural leaders have expressed interest and support in hosting the event for 2019, and

WHEREAS, the Jefferson County University Extension Education Committee believes that Wisconsin Farm Technology Days is an excellent way to showcase the County, develop volunteerism and leadership roles and promote Jefferson County agriculture and

WHEREAS, Jefferson County businesses would receive significant economic benefits if selected to host Farm Technology Days.

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board of Supervisors hereby supports and authorizes Jefferson County's participation in hosting Farm Technology Days in 2019 if selected by Farm Technology Days, Inc. and a suitable site is found in Jefferson County.

BE IT FURTHER RESOLVED that the Jefferson County Board of Supervisors recognizes the need to budget Twenty Thousand Dollars (\$20,000.00) in the 2017 County budget to be used prior to and/or during the 2019 Wisconsin Farm Technology Days event to support advance or ongoing activities and functions involved with the event, and

BE IT FURTHER RESOLVED that the Jefferson County Board of Supervisors recognizes the need to budget an additional Thirty Thousand Dollars (\$30,000.00) in the 2018 budget to fund a limited-term Wisconsin Farm Technology Days, Inc. employee who will work prior to, during and following the 2019 Wisconsin Farm Technology Days event, and

BE IT FURTHER RESOLVED that the Jefferson County Board of Supervisors does authorize the Jefferson County UW-Extension Department Head to enter into a contract, after review and approval by the Jefferson County Administrator and Corporation Counsel, for services as may be necessary to host Wisconsin Farm Technology Days in Jefferson County in 2019.

Fiscal Note: This resolution will have no fiscal impact. If Jefferson County is selected to host Farm Technology Days, the fiscal impact will be addressed in the annual budget and future resolutions.

Ayes__ VOICE VOTE__ Noes_____ Abstain_____ Absent_____ Vacant_____

Requested by
University Extension Education Committee

09-13-16

LaVern Georgson: 07-29-16; J. Blair Ward: 08-03-16

REVIEWED: Administrator: bw; Corp. Counsel: jbw; Finance Director: bl

ORDINANCE NO. 2008-12

Ordinance establishing approval authority and bill payment procedure

WHEREAS, the Administrative Services Operational Audit recommended review of the bill approval process, and

WHEREAS, after consideration, the Finance Committee recommends the following:

NOW, THEREFORE, THE COUNTY BOARD OF SUPERVISORS OF JEFFERSON COUNTY DOES HEREBY ORDAIN AS FOLLOWS:

Section 1. The Finance Committee, the Human Services Board, and the Highway Committee shall be authorized to approve vouchers in the amounts budgeted for the affected departments. The Finance Department shall make payment upon approval by said committees or boards. Each of the named committees or boards may delegate authority to staff to approve particular types of payments by filing a list thereof with the Finance Department who is authorized to make payments of such items without further approval. Staff shall report all such authorized payments to the respective committee or board at its next meeting. [am. 2/16/10, Ord. 2009-26; Ord. No. 2014-20, 09-09-14]

Section 2. Notwithstanding the foregoing, the Finance Department is authorized to pay the following charges before committee approval [Ord. No. 2014-20, 09-09-14]:

- A. Court ordered payments. These may include, but are not limited to:
 - (1) Birth record requests
 - (2) Juror and witness payments
 - (3) Attorney billings

- B. Payments to vendors early to capture any early payment discounts

- C. Payments to vendors to avoid late and/or interest charges. These typically include, but are not limited to:
 - (1) Repetitive monthly lease payments
 - (2) Overnight delivery services
 - (3) Credit card issuers

- D. Fiduciary funds held in trust for others. These may include, but are not limited to:
 - (1) Drainage Board
 - (2) Monthly/quarterly/annual amounts due to the State of Wisconsin

- E. Self-funded insurance payments to claim administrators

- (1) Workers compensation
- (2) Unemployment compensation
- (3) Health/dental claims

F. Billings from internet applications to avoid interruption in service

G. Payments contractually required for immediate payment. These are typically medical and construction contracts.

H. Postage meter replenishment

I. Utility billings

- (1) Telephone
- (2) Electric
- (3) Natural gas

J. Payroll deduction and payroll tax items

K. For items not listed above, the Finance Director, Assistant Finance Director or County Clerk may authorize payment based on the circumstances. In the event a question exists concerning the propriety of early payment, the issue shall be decided by the County Administrator. [Ord. No. 2014-20, 09-09-14]

L. The Finance, Highway or Human Services Departments shall submit payment registers or vouchers to each approving board or committee monthly, showing payments made under this policy. [Ord. No. 2014-20, 09-09-14]

Section 3. This ordinance shall be effective upon passage and publication as permitted by law.

Adopted: 06/10/2008
Published: 06/16/2008
Amended: 02/16/2010; 09/09/14

#17

Finance
2601

Date Ran 3/21/2017
Period 2
Year 2017

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
411100	GENERAL PROPERTY TAXES	(77,558.34)	(77,558.33)	(0.01)	(465,350.00)	(387,791.66)	16.67%
412100	SALES TAXES FROM COUNTY	(20.00)	(16.67)	(3.33)	(100.00)	(80.00)	20.00%
451005	CHILD SUPPORT FEES	(174.00)	(166.67)	(7.33)	(1,000.00)	(826.00)	17.40%
451312	EMP PAYROLL CHARGES	-	(8.33)	8.33	(50.00)	(50.00)	0.00%
474201	FAX INTERDEPARTMENT	-	(1.67)	1.67	(10.00)	(10.00)	0.00%
Totals		(77,752.34)	(77,751.67)	(0.67)	(466,510.00)	(388,757.66)	16.67%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
511110	SALARY-PERMANENT REGULAR	23,516.99	27,869.00	(4,352.01)	167,214.00	143,697.01	14.06%
511210	WAGES-REGULAR	18,107.31	20,779.67	(2,672.36)	124,678.00	106,570.69	14.52%
511310	WAGES-SICK LEAVE	838.26	-	838.26	-	(838.26)	#DIV/0!
511320	WAGES-VACATION PAY	1,498.08	-	1,498.08	-	(1,498.08)	#DIV/0!
511330	WAGES-LONGEVITY PAY	-	137.50	(137.50)	825.00	825.00	0.00%
511340	WAGES-HOLIDAY PAY	1,458.51	-	1,458.51	-	(1,458.51)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP)	106.14	-	106.14	-	(106.14)	#DIV/0!
511380	WAGES-BEREAVEMENT	1,068.48	-	1,068.48	-	(1,068.48)	#DIV/0!
512141	SOCIAL SECURITY	3,466.82	3,685.50	(218.68)	22,113.00	18,646.18	15.68%
512142	RETIREMENT (EMPLOYER)	3,168.36	3,317.50	(149.14)	19,905.00	16,736.64	15.92%
512144	HEALTH INSURANCE	13,292.78	13,162.83	129.95	78,977.00	65,684.22	16.83%
512145	LIFE INSURANCE	20.23	18.83	1.40	113.00	92.77	17.90%
512150	FSA CONTRIBUTION	1,125.00	187.50	937.50	1,125.00	-	100.00%
512173	DENTAL INSURANCE	887.21	804.00	83.21	4,824.00	3,936.79	18.39%
521213	ACCOUNTING & AUDITING	1,829.52	2,131.33	(301.81)	12,788.00	10,958.48	14.31%
521213	CAFR REPORTING	-	84.17	(84.17)	505.00	505.00	0.00%
521219	OTHER PROFESSIONAL SERV	-	466.67	(466.67)	2,800.00	2,800.00	0.00%
521296	COMPUTER SUPPORT	2,951.00	588.67	2,362.33	3,532.00	581.00	83.55%
531243	FURNITURE & FURNISHINGS	-	83.33	(83.33)	500.00	500.00	0.00%
531303	COMPUTER EQUIPMT & SOFTWA	-	83.33	(83.33)	500.00	500.00	0.00%
531311	POSTAGE & BOX RENT	579.45	383.33	196.12	2,300.00	1,720.55	25.19%
531312	OFFICE SUPPLIES	144.74	483.33	(338.59)	2,900.00	2,755.26	4.99%
531313	PRINTING & DUPLICATING	66.97	66.67	0.30	400.00	333.03	16.74%
531314	SMALL ITEMS OF EQUIPMENT	-	16.67	(16.67)	100.00	100.00	0.00%
531324	MEMBERSHIP DUES	50.00	142.33	(92.33)	854.00	804.00	5.85%
531326	ADVERTISING	177.74	-	177.74	-	(177.74)	#DIV/0!
531351	GAS/DIESEL	-	8.33	(8.33)	50.00	50.00	0.00%
532325	REGISTRATION	-	176.67	(176.67)	1,060.00	1,060.00	0.00%
532332	MILEAGE	-	95.83	(95.83)	575.00	575.00	0.00%
532334	COMMERCIAL TRAVEL	-	83.33	(83.33)	500.00	500.00	0.00%
532335	MEALS	-	50.00	(50.00)	300.00	300.00	0.00%
532336	LODGING	-	206.67	(206.67)	1,240.00	1,240.00	0.00%
533225	TELEPHONE & FAX	19.72	16.67	3.05	100.00	80.28	19.72%
535242	MAINTAIN MACHINERY & EQUIP	-	66.67	(66.67)	400.00	400.00	0.00%
571004	IP TELEPHONY ALLOCATION	114.34	114.33	0.01	686.00	571.66	16.67%
571005	DUPLICATING ALLOCATION	14.16	14.17	(0.01)	85.00	70.84	16.66%
571009	MIS PC GROUP ALLOCATION	1,396.00	1,396.00	-	8,376.00	6,980.00	16.67%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	780.34	780.33	0.01	4,682.00	3,901.66	16.67%
591519	OTHER INSURANCE	208.98	250.50	(41.52)	1,503.00	1,294.02	13.90%
594818	CAP COMPUTER	16,541.02	53,103.95	(36,562.93)	318,623.72	302,082.70	5.19%
Totals		93,428.15	130,855.62	(37,427.47)	785,133.72	691,705.57	11.90%

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		15,675.81	53,103.95	(37,428.14)	318,623.72	302,947.91	

#18

Treasurer
1401

Date Ran 3/21/2017
Period 2
Year 2017

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
411100	GENERAL PROPERTY TAXES	125,064.66	125,064.67	(0.01)	750,388.00	625,323.34	16.67%
411300	DNR PILT	(40,932.21)	(9,583.33)	(31,348.88)	(57,500.00)	(16,567.79)	71.19%
411500	MANAGED FOREST	(1,038.39)	416.67	(1,455.06)	2,500.00	3,538.39	-41.54%
418100	INTEREST ON TAXES	(85,884.26)	(69,166.67)	(16,717.59)	(415,000.00)	(329,115.74)	20.70%
441030	AG USE CONV PENALTY	(855.37)	(666.67)	(188.70)	(4,000.00)	(3,144.63)	21.38%
451007	TREASURERS FEES	-	(100.00)	100.00	(600.00)	(600.00)	0.00%
481001	INTEREST & DIVIDENDS	(83,291.21)	(83,333.33)	42.12	(500,000.00)	(416,708.79)	16.66%
481004	FAIR MARKET VALUE ADJUSTMEI	17,446.22	-	17,446.22	-	(17,446.22)	#DIV/0!
486004	MISCELLANEOUS REVENUE	(0.52)	-	(0.52)	-	0.52	#DIV/0!
Totals		(69,491.08)	(37,368.67)	(32,122.41)	(224,212.00)	(154,720.92)	30.99%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
511110	SALARY-PERMANENT REGULAR	11,103.04	11,474.67	(371.63)	68,848.00	57,744.96	16.13%
511210	WAGES-REGULAR	5,938.05	7,468.00	(1,529.95)	44,808.00	38,869.95	13.25%
511310	WAGES-SICK LEAVE	295.41	-	295.41	-	(295.41)	#DIV/0!
511320	WAGES-VACATION PAY	165.84	-	165.84	-	(165.84)	#DIV/0!
511330	WAGES-LONGEVITY PAY	-	26.00	(26.00)	156.00	156.00	0.00%
512141	SOCIAL SECURITY	1,280.96	1,429.17	(148.21)	8,575.00	7,294.04	14.94%
512142	RETIREMENT (EMPLOYER)	1,190.14	1,427.50	(237.36)	8,565.00	7,374.86	13.90%
512144	HEALTH INSURANCE	6,522.68	6,338.83	183.85	38,033.00	31,510.32	17.15%
512145	LIFE INSURANCE	11.52	11.17	0.35	67.00	55.48	17.19%
512150	FSA CONTRIBUTION	530.00	88.33	441.67	530.00	-	100.00%
512173	DENTAL INSURANCE	392.25	381.67	10.58	2,290.00	1,897.75	17.13%
521232	INVEST ADVISOR FEES	7,163.69	5,000.00	2,163.69	30,000.00	22,836.31	23.88%
531311	POSTAGE & BOX RENT	717.47	1,083.33	(365.86)	6,500.00	5,782.53	11.04%
531312	OFFICE SUPPLIES	145.73	166.67	(20.94)	1,000.00	854.27	14.57%
531313	PRINTING & DUPLICATING	54.18	33.33	20.85	200.00	145.82	27.09%
531321	PUBLICATION OF LEGAL NOTICE	1,433.70	333.33	1,100.37	2,000.00	566.30	71.69%
531324	MEMBERSHIP DUES	100.00	16.67	83.33	100.00	-	100.00%
532325	REGISTRATION	-	41.67	(41.67)	250.00	250.00	0.00%
532332	MILEAGE	-	41.67	(41.67)	250.00	250.00	0.00%
532335	MEALS	-	5.00	(5.00)	30.00	30.00	0.00%
532336	LODGING	-	50.00	(50.00)	300.00	300.00	0.00%
533225	TELEPHONE & FAX	15.85	16.67	(0.82)	100.00	84.15	15.85%
571004	IP TELEPHONY ALLOCATION	68.50	68.50	-	411.00	342.50	16.67%
571005	DUPLICATING ALLOCATION	22.50	22.50	-	135.00	112.50	16.67%
571009	MIS PC GROUP ALLOCATION	1,149.66	1,149.67	(0.01)	6,898.00	5,748.34	16.67%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	347.66	347.67	(0.01)	2,086.00	1,738.34	16.67%
591519	OTHER INSURANCE	85.06	96.67	(11.61)	580.00	494.94	14.67%
593256	BANK CHARGES	260.00	250.00	10.00	1,500.00	1,240.00	17.33%
Totals		38,993.89	37,368.67	1,625.22	224,212.00	185,218.11	17.39%

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		(30,497.19)	-	(30,497.19)	-	30,497.19	

Treasurer
1402 Tax Deed Exp

Date Ran 3/21/2017
Period 2
Year 2017

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
411100	GENERAL PROPERTY TAXES	(3,350.00)	(3,350.00)	-	(20,100.00)	(16,750.00)	16.67%
483005	GAIN/LOSS-SALE FORCLD PRPTY	(34,584.17)	-	(34,584.17)	-	34,584.17	#DIV/0!
Totals		(37,934.17)	(3,350.00)	(34,584.17)	(20,100.00)	17,834.17	188.73%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
521212	LEGAL	5.00	16.67	(11.67)	100.00	95.00	5.00%
521219	OTHER PROFESSIONAL SERV	30.00	166.67	(136.67)	1,000.00	970.00	3.00%
521255	PAPER SERVICE	-	33.33	(33.33)	200.00	200.00	0.00%
521273	TITLE SEARCH	-	333.33	(333.33)	2,000.00	2,000.00	0.00%
531311	POSTAGE & BOX RENT	-	33.33	(33.33)	200.00	200.00	0.00%
531321	PUBLICATION OF LEGAL NOTICE	1,486.80	166.67	1,320.13	1,000.00	(486.80)	148.68%
531326	ADVERTISING	-	100.00	(100.00)	600.00	600.00	0.00%
533221	WATER	121.86	-	121.86	-	(121.86)	#DIV/0!
535242	MAINTAIN MACHINERY & EQUIP	461.50	-	461.50	-	(461.50)	#DIV/0!
593742	UNCOLLECTED TAXES	239.56	2,500.00	(2,260.44)	15,000.00	14,760.44	1.60%
Totals		2,344.72	3,350.00	(1,005.28)	20,100.00	17,755.28	11.67%

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		(35,589.45)	-	(35,589.45)	-	35,589.45	

Treasurer
1403 Plat books

Date Ran 3/21/2017
Period 2
Year 2017

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
411100	GENERAL PROPERTY TAXES	325.00	325.00	-	1,950.00	1,625.00	16.67%
451010	SALE OF MAPS & PLAT BOOKS	(242.64)	(416.67)	174.03	(2,500.00)	(2,257.36)	9.71%
451308	POSTAGE FEES	-	(8.33)	8.33	(50.00)	(50.00)	0.00%
474014	DEPT PLAT BOOK CHARGES	-	(66.67)	66.67	(400.00)	(400.00)	0.00%
Totals		82.36	(166.67)	249.03	(1,000.00)	(1,082.36)	-8.24%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
531349	OTHER OPERATING EXPENSES	-	166.67	(166.67)	1,000.00	1,000.00	0.00%
Totals		-	166.67	(166.67)	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		82.36	(0.00)	82.36	-	(82.36)	

Child Support
2301

Date Ran 3/21/2017
Period 2
Year 2017

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
411100	GENERAL PROPERTY TAXES	(26,491.16)	(26,491.17)	0.01	(158,947.00)	(132,455.84)	16.67%
421001	STATE AID	-	(17,500.00)	17,500.00	(105,000.00)	(105,000.00)	0.00%
421010	M S L INCENTIVES	-	(3,000.00)	3,000.00	(18,000.00)	(18,000.00)	0.00%
421012	STATE AID CS + ALL OTHERS	(776.34)	(133,162.00)	132,385.66	(798,972.00)	(798,195.66)	0.10%
421012	ST AID WAGES ALLOCATE	-	15,863.33	(15,863.33)	95,180.00	95,180.00	0.00%
421013	OTHER DEPT WAGE RETENTION	-	(5,235.00)	5,235.00	(31,410.00)	(31,410.00)	0.00%
421050	CS PERFORMANCE BASED INC	-	(27,000.00)	27,000.00	(162,000.00)	(162,000.00)	0.00%
421096	STATE AID MEDICAL SUPPORT	-	(1,662.50)	1,662.50	(9,975.00)	(9,975.00)	0.00%
442004	EXTRADITION REIMBURSEMENT	-	(250.00)	250.00	(1,500.00)	(1,500.00)	0.00%
451013	NIVD ACTIVITIES REDUCTION	(6.33)	-	(6.33)	-	6.33	#DIV/0!
451014	CS PROGRAM FEES	(1,028.45)	(2,300.00)	1,271.55	(13,800.00)	(12,771.55)	7.45%
455003	NON-IVD SERVICE FEES	(140.00)	(223.33)	83.33	(1,340.00)	(1,200.00)	10.45%
Totals		(28,442.28)	(200,960.67)	172,518.39	(1,205,764.00)	(1,177,321.72)	2.36%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
511110	SALARY-PERMANENT REGULAR	32,550.55	38,355.33	(5,804.78)	230,132.00	197,581.45	14.14%
511210	WAGES-REGULAR	62,367.79	75,877.33	(13,509.54)	455,264.00	392,896.21	13.70%
511220	WAGES-OVERTIME	755.14	1,130.17	(375.03)	6,781.00	6,025.86	11.14%
511240	WAGES-TEMPORARY	1,089.43	1,057.33	32.10	6,344.00	5,254.57	17.17%
511310	WAGES-SICK LEAVE	5,075.00	-	5,075.00	-	(5,075.00)	#DIV/0!
511320	WAGES-VACATION PAY	4,231.57	-	4,231.57	-	(4,231.57)	#DIV/0!
511330	WAGES-LONGEVITY PAY	-	360.50	(360.50)	2,163.00	2,163.00	0.00%
511340	WAGES-HOLIDAY PAY	2,981.10	-	2,981.10	-	(2,981.10)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP)	101.60	-	101.60	-	(101.60)	#DIV/0!
511380	WAGES-BEREAVEMENT	173.28	-	173.28	-	(173.28)	#DIV/0!
512141	SOCIAL SECURITY	7,935.38	8,547.17	(611.79)	51,283.00	43,347.62	15.47%
512142	RETIREMENT (EMPLOYER)	7,360.06	7,716.83	(356.77)	46,301.00	38,940.94	15.90%
512144	HEALTH INSURANCE	31,188.06	30,930.33	257.73	185,582.00	154,393.94	16.81%
512145	LIFE INSURANCE	43.22	39.33	3.89	236.00	192.78	18.31%
512146	WORKERS COMPENSATION	1,155.33	-	1,155.33	-	(1,155.33)	#DIV/0!
512150	FSA CONTRIBUTION	2,575.00	450.00	2,125.00	2,700.00	125.00	95.37%
512173	DENTAL INSURANCE	2,122.03	2,016.00	106.03	12,096.00	9,973.97	17.54%
521255	PAPER SERVICE	1,407.00	1,166.67	240.33	7,000.00	5,593.00	20.10%
521256	GENETIC TESTS	576.00	1,200.00	(624.00)	7,200.00	6,624.00	8.00%
521296	COMPUTER SUPPORT	1,407.00	231.50	1,175.50	1,389.00	(18.00)	101.30%
529160	INTERPRETER FEE	-	600.00	(600.00)	3,600.00	3,600.00	0.00%
529299	PURCHASE CARE & SERVICES	15,120.00	10,080.00	5,040.00	60,480.00	45,360.00	25.00%
531003	NOTARY PUBLIC RELATED	40.00	33.33	6.67	200.00	160.00	20.00%
531246	FPLS FEES	-	461.67	(461.67)	2,770.00	2,770.00	0.00%
531301	OFFICE EQUIPMENT	-	83.33	(83.33)	500.00	500.00	0.00%
531303	COMPUTER EQUIPMT & SOFTW/	-	673.33	(673.33)	4,040.00	4,040.00	0.00%
531311	POSTAGE & BOX RENT	2,430.13	2,933.33	(503.20)	17,600.00	15,169.87	13.81%
531311	POSTAGE - NIVD	41.00	124.17	(83.17)	745.00	704.00	5.50%
531312	OFFICE SUPPLIES	1,461.50	3,083.33	(1,621.83)	18,500.00	17,038.50	7.90%
531313	PRINTING & DUPLICATING	126.18	666.67	(540.49)	4,000.00	3,873.82	3.15%
531314	SMALL ITEMS OF EQUIPMENT	378.94	383.33	(4.39)	2,300.00	1,921.06	16.48%
531321	PUBLICATION OF LEGAL NOTICE	160.00	216.67	(56.67)	1,300.00	1,140.00	12.31%
531323	SUBSCRIPTIONS-TAX & LAW	576.12	545.00	31.12	3,270.00	2,693.88	17.62%
531324	MEMBERSHIP DUES	585.00	325.83	259.17	1,955.00	1,370.00	29.92%
531326	ADVERTISING	80.36	33.33	47.03	200.00	119.64	40.18%
531348	EDUCATIONAL SUPPLIES	240.00	216.67	23.33	1,300.00	1,060.00	18.46%
532325	REGISTRATION	80.00	545.00	(465.00)	3,270.00	3,190.00	2.45%
532332	MILEAGE	173.13	176.67	(3.54)	1,060.00	886.87	16.33%
532334	COMMERCIAL TRAVEL	-	250.00	(250.00)	1,500.00	1,500.00	0.00%
532335	MEALS	62.13	169.00	(106.87)	1,014.00	951.87	6.13%
532336	LODGING	82.00	568.50	(486.50)	3,411.00	3,329.00	2.40%
532339	OTHER TRAVEL & TOLLS	65.00	45.83	19.17	275.00	210.00	23.64%
532340	CONTRACTED EXTRADITIONS	-	1,166.67	(1,166.67)	7,000.00	7,000.00	0.00%
533225	TELEPHONE & FAX	147.31	130.83	16.48	785.00	637.69	18.77%
535242	MAINTAIN MACHINERY & EQUIP	258.00	391.33	(133.33)	2,348.00	2,090.00	10.99%
571004	IP TELEPHONY ALLOCATION	388.66	388.67	(0.01)	2,332.00	1,943.34	16.67%
571005	DUPLICATING ALLOCATION	54.50	54.50	-	327.00	272.50	16.67%
571009	MIS PC GROUP ALLOCATION	4,598.50	4,598.50	-	27,591.00	22,992.50	16.57%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	2,331.66	2,331.67	(0.01)	13,990.00	11,658.34	16.67%
591519	OTHER INSURANCE	494.58	605.00	(110.42)	3,630.00	3,135.42	13.62%
Totals		195,069.24	200,960.67	(5,891.43)	1,205,764.00	1,010,694.76	16.18%

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		166,626.96	-	166,626.96	-	(166,626.96)	

Jefferson County
Contingency Fund
For the Year Ended December 31, 2017

Ledger Date	Description	General (599900)	Other UW Ext (599908)	Vested Benefits (599909)	Authority	Publish Date
1-Jan-17	Tax Levy	521,482.00	28,000.00	290,000.00		
9-Mar-17	Sheriff-Waterloo Communication Tower	(25,000.00)			Finance Committee	3/14/2017
Total amount available		496,482.00	28,000.00	290,000.00		
Net		496,482.00	28,000.00	290,000.00		