

Jefferson County
Finance Committee Minutes
May 11, 2017

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

1. **Call to order** – Richard Jones called the meeting to order at 8:30 a.m.
2. **Roll call (establish a quorum)** – All committee members were present. Staff in attendance were Ben Wehmeier, Blair Ward, Connie Freeberg, John Jensen, Rob Klotz and Tammy Worzalla. Members of the public present were Chris Nash from Century 21 and Todd Strauss.
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 April 13, 2017.** A motion was made by Rinard/Hanneman to approve the April 13, 2017 minutes. The motion passed 5-0.
6. **Communications** – None.
7. **Public Comments** – None.
8. **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.** Freeburg stated that 7 properties received minimum bids, but payments for 2 of these properties were not received by the required date. These two properties and the remaining properties that were not sold were put back on the auction website with the minimum bid equal to delinquent taxes.

The 2 properties that received the minimum bid but not paid for were on Brickyard Court and Woodside Lane. The highest bidder, Todd Strauss, found that the Woodside Lane property included language on the plat map that stated that it was “unfit for human habitation.” Rob Klotz from the Jefferson County zoning department stated that the soil tests prior to 1980 had different restrictions which he is pretty confident that resulted in that plat note. He stated that the restrictions on soil testing have relaxed over the years and the soil should be retested. He will bring this matter to his Committee at the end of the month and recommend removal of the plat note. If the note is removed, it doesn’t mean that the property is buildable. All plats of land must be tested prior to receiving a permit to build. Mr. Klotz had also recommended checking with the township to make sure it was not a town dump at some point. Mr. Strauss is working on the financing for the properties and will have the funds on Tuesday, May 16th. Those properties have been put back on the website. The Finance Committee can determine if they want to accept Mr. Strauss’s payment.

Chris Nash from Century 21 is proposing to sell the County’s tax foreclosure properties. Mr. Nash feels that these properties would have more exposure to potential buyers if marketed through a real estate agent. The potential buyers would be able to see a 360 degree view of the inside of the property and sky views using a drone. A new buyer warranty would also be included. His

commission is 6% or a minimum amount if the property is only a few thousand dollars or a 5% commission if the sale is within the office. They would also collect rent and maintain the property for an additional 5% fee. Mr. Strauss mentioned that the County may need to do some work to the property to avoid any potential liability issues based on the condition of some of these properties. Wehmeier will check with the County's insurance company to determine if it sees any potential risks with selling the delinquent properties using a broker. A motion was made by Rinard/Hanneman to enter into negotiations with one additional real estate broker to sell future foreclosure properties. The motion passed 5-0.

9. **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 Russel/Jaeckel to convene in closed session. Jones asked for a roll-call vote to go into closed session. The motion passed 5-0.
10. **Reconvene in open session.** A motion was made by Jaeckel/Rinard to reconvene in open session. The motion passed 5-0. No action was taken in closed session.
11. **Discussion and possible action on foreclosing on tax delinquent properties.** Jensen reviewed the next group of delinquent tax properties with the Committee that will begin the foreclosure process. No action was taken.
12. **Discussion and possible action on settling with municipalities for unpaid special assessments or special charges.** County passed a resolution in 1981 to reimburse the municipalities for the special assessments or special charges before the County receives all of the property tax payments. The County pays the municipalities up front the special assessments up to \$10,000. This includes items such as the garbage special assessment or razing costs of a building, which is the largest expense for special assessment charges. The County has historically had issues with razing costs added to the property taxes for properties that were later foreclosed on and the County recording a loss upon sale of the property. The policy to cover special assessments up to \$10,000 will be reviewed by Corporation Counsel and the County Treasurer and brought back to Finance next month with possible suggestions. No action taken.
13. **Review of the financial statements and department update for February 2017-Finance Department.** Worzalla stated that agenda items #13 - #15 all should have been for March 2017 financials. Overall Finance looks good. There are just a few accounts that have a high percentage of the budget spent due to getting charged in that account all at once or a one-time purchase of an item in the beginning of the year which was discussed last month.
14. **Review of the financial statements and department update for February 2017-Treasurer Department.** Worzalla stated that interest on taxes is higher than expected. Interest and dividends is also higher than budgeted, but the Treasurer's office continues to have a loss on its Fair Market Value Adjustment.
15. **Review of the financial statements and department update for February 2017-Child Support Department.** Worzalla stated there are basically the same issues as with the other departments with some of the expenditures getting paid in the beginning of the year. Revenue comes in quarterly which will usually be off from budget estimates. Same issues as the prior month.

16. **Discussion on 2017 projections of budget vs. actual.** Worzalla stated it is fairly early in the year for projections with just closing 2016 and starting to get 2017 where it should be at this point. She stated that there is nothing with the departments that she is aware of with expenditures going over the department budgets at the end of 2017.
17. **Discussion of funding for projects related to the new Highway Facilities and sale of old Highway Facilities.** Wehmeier stated the last salt shed should be moving to the new Highway Shop with the costs being split 50/50 with the DOT. No action was taken.
18. **Update on contingency fund balance.** Worzalla directed the Finance Committee to the schedule showing the current balance of 2017 general contingency funds of \$456,482, the other contingency balance of \$8,000 and the vested benefits balance of \$290,000.
19. **Set future meeting schedule, next meeting date, and possible agenda items.** The next regular meeting was scheduled for June 8, 2017. The Committee moved that meeting to June 13th at 9:00. Agenda items will include foreclosed properties, update on the Highway Shop projects and budget to actual projections, special assessment policy, and notice on delinquent taxes policy.
20. **Payment of Invoices-**After review of the invoices, a motion was made by Jaeckel /Hanneman to approve the payment of invoices totaling \$693,814.39 for the main review and \$4,206,391.49 for the other payments, p-cards, and payroll deductions. The motion passed 5-0.
21. **Adjourn** – A motion was made by Jaeckel/Hanneman to adjourn at 10:52 a.m. The motion passed 5-0.

Respectfully submitted,

Russell Kutz
Finance Committee
Jefferson County
/tlw

RESOLUTION NO. 2017-__

FY 2017 Jefferson County Health Department Budget Amendment

Executive Summary

The Jefferson County Health Department was awarded a Changemaker Health Grant from the Greater Watertown Community Health Foundation to be used to train the project partners in the Parents as Teachers Home Visiting Program. The project partners will work together to ensure that all home visitation staff are trained to use the Parents as Teachers curriculum with families in need of additional parenting education and support. Parents as Teachers is an evidence-based home visitation program that is designed to increase parent knowledge of early childhood development and improve parenting practices. Other benefits of the program are to provide early detection of developmental delays, prevent child abuse and neglect and improve school readiness and success. Parents as Teachers promotes optimal early development, learning and health of young children by supporting and engaging their parents and caregivers. A 3-day training program lays the foundation for the Parents as Teachers approach to home visitation.

The Parents as Teachers program will be available to all families with children ages 0-3 years that reside in Jefferson or Dodge County, including the City of Watertown. This opportunity will be promoted to all families and experts agree that the first 3 years of life are the most critical for development. Studies show that children with supportive home learning environments show increased literacy development and better peer interaction. Currently all project partners (Health Departments in Dodge County and City of Watertown and Jefferson County Birth to 3 Program) are providing services to families with children. The structured parenting curriculum will enhance those services. The Jefferson County Health Department will serve as fiscal agent for the project. Funds will primarily be used for staff training.

The Jefferson County Board of Health authorized the Health Department to apply for said grant at its January 18, 2017, meeting. The Finance Committee met on June 13, 2017, and recommended forwarding this resolution to the County Board for approval.

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

WHEREAS, the Jefferson County Health Department and the Jefferson County Board of Supervisors approved the fiscal year 2017 Health Department program budget in 2016, and

WHEREAS, in May 2017 the Jefferson County Health Department was made aware of the Changemaker Health Grant award and the value it would add to existing services, and

WHEREAS, Finance Department staff have reviewed the Health Department budget and propose to amend the budget accordingly.

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board of Supervisors does hereby approve the amendment of the 2017 Health Department program budget.

BE IT FURTHER RESOLVED that the County Administrator is authorized to accept said grant funds on behalf of Jefferson County and enter into contracts to comply with and fulfill the grant requirements.

Fiscal Note: The grant funds will increase the Health Department program budget by \$16,578. As a budget amendment, 20 affirmative votes are required for passage.

Ayes ___ Noes ___ Abstain ___ Absent ___ Vacant ___

Requested by Jefferson Co. Board of Health & Finance Committee

06-13-17

Gail Scott: 06-06-17; Marc DeVries & J. Blair Ward: 06-07-17, 06-08-17

REVIEWED: Administrator: [Signature]; Corp. Counsel: [Signature]; Finance Director: [Signature]

RESOLUTION NO. 2017-___

Disallowing Claim of John & Debra Engel

Executive Summary

A claim has been made against Jefferson County for damages. The claim has been reviewed by the County's insurance carrier, WMMIC, and was recommended for disallowance based on the finding that the County is not legally responsible for the alleged damages. This resolution formally denies said claim filed against Jefferson County and directs the Corporation Counsel to give the claimants notice of disallowance. The Finance Committee met on June 13, 2017, and recommended forwarding this resolution to the County Board.

WHEREAS, the above Executive Summary is incorporated into this resolution, and

WHEREAS, the following claim was filed against Jefferson County as follows:

<u>Claimant</u>	<u>Date of Loss</u>	<u>Claim Filed</u>	<u>Description</u>	<u>Alleged Damages</u>
John & Debra Engel	4/25/17	4/26/17	Debra Engel's vehicle was traveling eastbound on Highway 18 and as she was driving past Pohlman Park she alleges that a rock was thrown from the lawn mower of a Jefferson County Parks Department employee who was cutting grass in the Park causing damage to Debra Engel's windshield	est. \$500

WHEREAS, the Jefferson County Parks Department employee operating the lawn mower stated that he does not recall seeing a blue car driven by Debra Engel when he was mowing, and

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 legally responsible for the alleged damages,

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board of Supervisors hereby disallows said claim and directs the Corporation Counsel to give the claimants 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 _____

DRAFT

Requested by Finance Committee

06-13-17

J. Blair Ward: 05-31-17

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

RESOLUTION NO. 2017-___

Amending Resolution No. 85-79 regarding settling unpaid special assessments with other taxing jurisdictions

Executive Summary

Effective December 15, 2013, the Wisconsin State Legislature amended section 66.0413, Wisconsin Statutes. The new law makes municipalities responsible for costs associated with razing a structure in their jurisdiction. When a municipality makes the decision to raze a building, it cannot automatically pass the cost on to the County as a special tax as it could under the prior law. Razing costs must now be designated as a special assessment which gives counties the option of reimbursing a municipality for razing costs when property taxes are not paid. Jefferson County Board Resolution No. 85-79 adopted February 11, 1986, provides that Jefferson County will settle with municipal taxing jurisdictions for unpaid special assessments using county funds, but does not place any limitation on the amount payable by the County to municipalities. This resolution amends Resolution No. 85-79 by placing limitations on payments by the County to municipalities of \$10,000 per tax parcel and excludes payments to municipalities for costs associated with razing buildings. The Finance Committee met on June 13, 2017, and recommended forwarding this resolution to the County Board for approval.

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

WHEREAS, Resolution No. 85-79, adopted February 11, 1986, provides that Jefferson County will settle with other taxing jurisdictions for unpaid special assessments using county funds, and

WHEREAS, the vast majority of special assessments or special charges do not aggregate to more than \$10,000 per parcel, and

WHEREAS, some special assessments, particularly in tax incremental finance districts, may exceed \$10,000 per parcel, and

WHEREAS, unlimited settlement by the County may expose the County to risk of loss where the amount advanced for settlement of unpaid special assessments or special charges may not be realized through tax foreclosure, and

WHEREAS, the Finance Committee recommends that Resolution No. 85-79 be amended to provide a limit on the amount that the County will pay to settle unpaid special assessments or special charges not to exceed \$10,000 per tax parcel and exclude costs associated with razing buildings.

NOW, THEREFORE, BE IT RESOLVED that Jefferson County Resolution No. 85-79 is hereby amended to provide that the County will settle with municipalities in full for unpaid special assessments or special charges, excluding costs associated with razing buildings, not to exceed a total of \$10,000 per tax parcel.

Fiscal Note: No fiscal impact.

Ayes _____ Noes _____ Abstain _____ Absent _____ Vacant _____

DRAFT

Requested by
Finance Committee

06-13-17

J. Blair Ward: 06-06-17

REVIEWED: Administrator BW; Corp. Counsel DL; Finance Director MAO

Finance
2601

Date Ran 5/22/2017
Period 4
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	(155,116.68)	(155,116.67)	(0.01)	(465,350.00)	(310,233.32)	33.33%
412100	SALES TAXES FROM COUNTY	(42.83)	(33.33)	(9.50)	(100.00)	(57.17)	42.83%
451005	CHILD SUPPORT FEES	(399.00)	(333.33)	(65.67)	(1,000.00)	(601.00)	39.90%
451312	EMP PAYROLL CHARGES	(10.00)	(16.67)	6.67	(50.00)	(40.00)	20.00%
474201	FAX INTERDEPARTMENT	-	(3.33)	3.33	(10.00)	(10.00)	0.00%
Totals		(155,568.51)	(155,503.33)	(65.18)	(466,510.00)	(310,941.49)	33.35%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
511110	SALARY-PERMANENT REGULAR	37,829.42	55,738.00	(17,908.58)	167,214.00	129,384.58	22.62%
511210	WAGES-REGULAR	37,427.34	41,559.33	(4,131.99)	124,678.00	87,250.66	30.02%
511310	WAGES-SICK LEAVE	1,308.16	-	1,308.16	-	(1,308.16)	#DIV/0!
511320	WAGES-VACATION PAY	8,855.25	-	8,855.25	-	(8,855.25)	#DIV/0!
511330	WAGES-LONGEVITY PAY	-	275.00	(275.00)	825.00	825.00	0.00%
511340	WAGES-HOLIDAY PAY	2,111.51	-	2,111.51	-	(2,111.51)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP)	162.69	-	162.69	-	(162.69)	#DIV/0!
511380	WAGES-BEREAVEMENT	1,068.48	-	1,068.48	-	(1,068.48)	#DIV/0!
512141	SOCIAL SECURITY	6,603.55	7,371.00	(767.45)	22,113.00	15,509.45	29.86%
512142	RETIREMENT (EMPLOYER)	5,677.87	6,635.00	(957.13)	19,905.00	14,227.13	28.52%
512144	HEALTH INSURANCE	23,083.97	26,325.67	(3,241.70)	78,977.00	55,893.03	29.23%
512145	LIFE INSURANCE	38.35	37.67	0.68	113.00	74.65	33.94%
512150	FSA CONTRIBUTION	1,125.00	375.00	750.00	1,125.00	-	100.00%
512173	DENTAL INSURANCE	1,358.65	1,608.00	(249.35)	4,824.00	3,465.35	28.16%
521213	ACCOUNTING & AUDITING	1,829.52	4,262.67	(2,433.15)	12,788.00	10,958.48	14.31%
521213	CAFR REPORTING	-	168.33	(168.33)	505.00	505.00	0.00%
521219	OTHER PROFESSIONAL SERV	-	933.33	(933.33)	2,800.00	2,800.00	0.00%
521296	COMPUTER SUPPORT	2,951.00	1,177.33	1,773.67	3,532.00	581.00	83.55%
531243	FURNITURE & FURNISHINGS	-	166.67	(166.67)	500.00	500.00	0.00%
531303	COMPUTER EQUIPMT & SOFTWA	536.00	166.67	369.33	500.00	(36.00)	107.20%
531311	POSTAGE & BOX RENT	843.70	766.67	77.03	2,300.00	1,456.30	36.68%
531312	OFFICE SUPPLIES	1,301.64	966.67	334.97	2,900.00	1,598.36	44.88%
531313	PRINTING & DUPLICATING	220.85	133.33	87.52	400.00	179.15	55.21%
531314	SMALL ITEMS OF EQUIPMENT	-	33.33	(33.33)	100.00	100.00	0.00%
531324	MEMBERSHIP DUES	690.00	284.67	405.33	854.00	164.00	80.80%
531326	ADVERTISING	706.37	-	706.37	-	(706.37)	#DIV/0!
531351	GAS/DIESEL	-	16.67	(16.67)	50.00	50.00	0.00%
532325	REGISTRATION	425.00	353.33	71.67	1,060.00	635.00	40.09%
532332	MILEAGE	-	191.67	(191.67)	575.00	575.00	0.00%
532334	COMMERCIAL TRAVEL	-	166.67	(166.67)	500.00	500.00	0.00%
532335	MEALS	-	100.00	(100.00)	300.00	300.00	0.00%
532336	LODGING	-	413.33	(413.33)	1,240.00	1,240.00	0.00%
533225	TELEPHONE & FAX	32.79	33.33	(0.54)	100.00	67.21	32.79%
535242	MAINTAIN MACHINERY & EQUIP	-	133.33	(133.33)	400.00	400.00	0.00%
571004	IP TELEPHONY ALLOCATION	228.68	228.67	0.01	686.00	457.32	33.34%
571005	DUPLICATING ALLOCATION	28.32	28.33	(0.01)	85.00	56.68	33.32%
571009	MIS PC GROUP ALLOCATION	2,792.00	2,792.00	-	8,376.00	5,584.00	33.33%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	1,560.68	1,560.67	0.01	4,682.00	3,121.32	33.33%
591519	OTHER INSURANCE	417.96	501.00	(83.04)	1,503.00	1,085.04	27.81%
594818	CAP COMPUTER	51,492.73	106,207.91	(54,715.18)	318,623.72	267,130.99	16.16%
Totals		192,707.48	261,711.24	(69,003.76)	785,133.72	592,426.24	24.54%

Other Financing Sources (Uses)

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

Totals	-	-	-	-	-	#DIV/0!
Total Business Unit	37,138.97	106,207.91	(69,068.94)	318,623.72	281,484.75	

Total Business Unit	(82,462.73)	-	(82,462.73)	-	82,462.73
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Treasurer
1402 Tax Deed Exp

Date Ran 5/22/2017
Period 4
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	(6,700.00)	(6,700.00)	-	(20,100.00)	(13,400.00)	33.33%
482002	RENT OF COUNTY PROPERTY	(3,136.00)	-	(3,136.00)	-	3,136.00	#DIV/0!
483005	GAIN/LOSS-SALE FORCLD PRPTY	(34,584.17)	-	(34,584.17)	-	34,584.17	#DIV/0!
486004	MISCELLANEOUS REVENUE	(500.00)	-	(500.00)	-	500.00	#DIV/0!
Totals		(44,920.17)	(6,700.00)	(38,220.17)	(20,100.00)	24,820.17	223.48%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
521212	LEGAL	10.00	33.33	(23.33)	100.00	90.00	10.00%
521219	OTHER PROFESSIONAL SERV	60.00	333.33	(273.33)	1,000.00	940.00	6.00%
521255	PAPER SERVICE	-	66.67	(66.67)	200.00	200.00	0.00%
521273	TITLE SEARCH	-	666.67	(666.67)	2,000.00	2,000.00	0.00%
531311	POSTAGE & BOX RENT	-	66.67	(66.67)	200.00	200.00	0.00%
531321	PUBLICATION OF LEGAL NOTICE	3,170.94	333.33	2,837.61	1,000.00	(2,170.94)	317.09%
531326	ADVERTISING	-	200.00	(200.00)	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	(1,356.65)	5,000.00	(6,356.65)	15,000.00	16,356.65	-9.04%
Totals		2,467.65	6,700.00	(4,232.35)	20,100.00	17,632.35	12.28%

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		(42,452.52)	-	(42,452.52)	-	42,452.52	

Treasurer
1403 Plat books

Date Ran 5/22/2017
Period 4
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	650.00	650.00	-	1,950.00	1,300.00	33.33%
451010	SALE OF MAPS & PLAT BOOKS	(636.93)	(833.33)	196.40	(2,500.00)	(1,863.07)	25.48%
451308	POSTAGE FEES	(3.00)	(16.67)	13.67	(50.00)	(47.00)	6.00%
474014	DEPT PLAT BOOK CHARGES	(60.66)	(133.33)	72.67	(400.00)	(339.34)	15.17%
Totals		(50.59)	(333.33)	282.74	(1,000.00)	(949.41)	5.06%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
531349	OTHER OPERATING EXPENSES	-	333.33	(333.33)	1,000.00	1,000.00	0.00%
Totals		-	333.33	(333.33)	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		(50.59)	(0.00)	(50.59)	-	50.59	

Child Support
2301

Date Ran 5/22/2017
Period 4
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	(52,982.32)	(52,982.33)	0.01	(158,947.00)	(105,964.68)	33.33%
421001	STATE AID	(54,752.00)	(35,000.00)	(19,752.00)	(105,000.00)	(50,248.00)	52.14%
421010	M S L INCENTIVES	(9,309.00)	(6,000.00)	(3,309.00)	(18,000.00)	(8,691.00)	51.72%
421012	STATE AID CS + ALL OTHERS	(211,976.08)	(266,324.00)	54,347.92	(798,972.00)	(586,995.92)	26.53%
421012	ST AID WAGES ALLOCATE	29,550.80	31,726.67	(2,175.87)	95,180.00	65,629.20	31.05%
421013	OTHER DEPT WAGE RETENTION	(9,850.26)	(10,470.00)	619.74	(31,410.00)	(21,559.74)	31.36%
421050	CS PERFORMANCE BASED INC	-	(54,000.00)	54,000.00	(162,000.00)	(162,000.00)	0.00%
421096	STATE AID MEDICAL SUPPORT	-	(3,325.00)	3,325.00	(9,975.00)	(9,975.00)	0.00%
442004	EXTRADITION REIMBURSEMENT	-	(500.00)	500.00	(1,500.00)	(1,500.00)	0.00%
451011	CS PROG FEE REDUCE 66%	1,471.71	-	1,471.71	-	(1,471.71)	#DIV/0!
451013	NIVD ACTIVITIES REDUCTION	(1,955.28)	-	(1,955.28)	-	1,955.28	#DIV/0!
451014	CS PROGRAM FEES	(3,987.31)	(4,600.00)	612.69	(13,800.00)	(9,812.69)	28.89%
455003	NON-IVD SERVICE FEES	(380.00)	(446.67)	66.67	(1,340.00)	(960.00)	28.36%
Totals		(314,169.74)	(401,921.33)	87,751.59	(1,205,764.00)	(891,594.26)	26.06%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
511110	SALARY-PERMANENT REGULAR	66,907.81	76,710.67	(9,802.86)	230,132.00	163,224.19	29.07%
511210	WAGES-REGULAR	123,496.79	151,754.67	(28,257.88)	455,264.00	331,767.21	27.13%
511220	WAGES-OVERTIME	1,158.84	2,260.33	(1,101.49)	6,781.00	5,622.16	17.09%
511240	WAGES-TEMPORARY	2,062.91	2,114.67	(51.76)	6,344.00	4,281.09	32.52%
511310	WAGES-SICK LEAVE	9,886.79	-	9,886.79	-	(9,886.79)	#DIV/0!
511320	WAGES-VACATION PAY	10,648.20	-	10,648.20	-	(10,648.20)	#DIV/0!
511330	WAGES-LONGEVITY PAY	-	721.00	(721.00)	2,163.00	2,163.00	0.00%
511340	WAGES-HOLIDAY PAY	5,556.70	-	5,556.70	-	(5,556.70)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP)	308.30	-	308.30	-	(308.30)	#DIV/0!
511380	WAGES-BEREAVEMENT	355.10	-	355.10	-	(355.10)	#DIV/0!
512141	SOCIAL SECURITY	16,032.89	17,094.33	(1,061.44)	51,283.00	35,250.11	31.26%
512142	RETIREMENT (EMPLOYER)	14,845.76	15,433.67	(587.91)	46,301.00	31,455.24	32.06%
512144	HEALTH INSURANCE	55,697.17	61,860.67	(6,163.50)	185,582.00	129,884.83	30.01%
512145	LIFE INSURANCE	86.43	78.67	7.76	236.00	149.57	36.62%
512146	WORKERS COMPENSATION	1,155.33	-	1,155.33	-	(1,155.33)	#DIV/0!
512150	FSA CONTRIBUTION	2,575.00	900.00	1,675.00	2,700.00	125.00	95.37%
512173	DENTAL INSURANCE	3,377.97	4,032.00	(654.03)	12,096.00	8,718.03	27.93%
521255	PAPER SERVICE	2,983.50	2,333.33	650.17	7,000.00	4,016.50	42.62%
521256	GENETIC TESTS	1,320.00	2,400.00	(1,080.00)	7,200.00	5,880.00	18.33%
521296	COMPUTER SUPPORT	1,407.00	463.00	944.00	1,389.00	(18.00)	101.30%
529160	INTERPRETER FEE	502.50	1,200.00	(697.50)	3,600.00	3,097.50	13.96%
529299	PURCHASE CARE & SERVICES	30,240.00	20,160.00	10,080.00	60,480.00	30,240.00	50.00%
531003	NOTARY PUBLIC RELATED	80.00	66.67	13.33	200.00	120.00	40.00%
531246	FPLS FEES	669.00	923.33	(254.33)	2,770.00	2,101.00	24.15%
531301	OFFICE EQUIPMENT	-	166.67	(166.67)	500.00	500.00	0.00%
531303	COMPUTER EQUIPMT & SOFTWA	2,062.92	1,346.67	716.25	4,040.00	1,977.08	51.06%
531311	POSTAGE & BOX RENT	4,983.12	5,866.67	(883.55)	17,600.00	12,616.88	28.31%
531311	POSTAGE - NIVD	79.07	248.33	(169.26)	745.00	665.93	10.61%
531312	OFFICE SUPPLIES	3,423.06	6,166.67	(2,743.61)	18,500.00	15,076.94	18.50%
531313	PRINTING & DUPLICATING	154.75	1,333.33	(1,178.58)	4,000.00	3,845.25	3.87%
531314	SMALL ITEMS OF EQUIPMENT	980.26	766.67	213.59	2,300.00	1,319.74	42.62%
531321	PUBLICATION OF LEGAL NOTICE	558.04	433.33	124.71	1,300.00	741.96	42.93%
531323	SUBSCRIPTIONS-TAX & LAW	854.16	1,090.00	(235.84)	3,270.00	2,415.84	26.12%
531324	MEMBERSHIP DUES	585.00	651.67	(66.67)	1,955.00	1,370.00	29.92%
531326	ADVERTISING	80.36	66.67	13.69	200.00	119.64	40.18%
531348	EDUCATIONAL SUPPLIES	457.04	433.33	23.71	1,300.00	842.96	35.16%
532325	REGISTRATION	2,250.00	1,090.00	1,160.00	3,270.00	1,020.00	68.81%
532332	MILEAGE	345.80	353.33	(7.53)	1,060.00	714.20	32.62%
532334	COMMERCIAL TRAVEL	1,167.89	500.00	667.89	1,500.00	332.11	77.86%
532335	MEALS	182.15	338.00	(155.85)	1,014.00	831.85	17.96%
532336	LODGING	437.00	1,137.00	(700.00)	3,411.00	2,974.00	12.81%

532339	OTHER TRAVEL & TOLLS	80.00	91.67	(11.67)	275.00	195.00	29.09%
532340	CONTRACTED EXTRADITIONS	-	2,333.33	(2,333.33)	7,000.00	7,000.00	0.00%
533225	TELEPHONE & FAX	271.16	261.67	9.49	785.00	513.84	34.54%
535242	MAINTAIN MACHINERY & EQUIP	516.00	782.67	(266.67)	2,348.00	1,832.00	21.98%
571004	IP TELEPHONY ALLOCATION	777.32	777.33	(0.01)	2,332.00	1,554.68	33.33%
571005	DUPLICATING ALLOCATION	109.00	109.00	-	327.00	218.00	33.33%
571009	MIS PC GROUP ALLOCATION	9,197.00	9,197.00	-	27,591.00	18,394.00	33.33%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	4,663.32	4,663.33	(0.01)	13,990.00	9,326.68	33.33%
591519	OTHER INSURANCE	989.16	1,210.00	(220.84)	3,630.00	2,640.84	27.25%

Totals		386,557.57	401,921.33	(15,363.76)	1,205,764.00	819,206.43	32.06%
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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		72,387.83	-	72,387.83	-	(72,387.83)	
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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	14-Mar-17
13-Apr-17	Replacement of 30 HS laptops	(30,000.00)			Finance Committee	20-Apr-17
13-Apr-17	Architectural study of the judicial parking lot	(10,000.00)			Finance Committee	20-Apr-17
13-Apr-17	Startup funds for Farm Technology Days		(20,000.00)		Finance Committee	20-Apr-17
Total amount available		456,482.00	8,000.00	290,000.00		
Net		456,482.00	8,000.00	290,000.00		