

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

Date: Thursday, October 12, 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 September 28, 2017 (8:30 a.m.):
6. Communications (8:30 a.m.)
7. Public comment (Members of the public who wish to address the Committee must register their request at this time) (8:30 a.m.)
8. Discussion and possible action concerning Out-of-state travel – County Administrator (8:40 a.m.)
9. Discussion and possible action concerning Contingency Transfer – Central Services (8:45 a.m.)
10. Demonstration of Munis Purchasing/Accounts Payable processing (8:50 a.m.)
11. Review of the financial statements and department update for August 2017-Finance Department. (9:15 a.m.)
12. Review of the financial statements and department update for August 2017-Treasurer Department. (9:15 a.m.)
13. Review of the financial statements and department update for August 2017-Child Support Department. (9:15 a.m.)
14. Discussion on 2017 projections of budget vs. actual. (9:20 a.m.)
15. Discussion on fund balance policy and analysis of projected fund balance (9:20 a.m.)
16. Update on contingency fund balance (9:30 a.m.)
17. 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 (9:30 a.m.)
18. 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. (9:30 a.m.)
19. Reconvene in open session (9:30 a.m.)
20. Discussion and possible action on foreclosing on tax delinquent properties (9:30 a.m.)
21. Discussion of funding for projects related to the new Highway Facilities and sale of old Highway Facilities (9:35 a.m.)
22. Set future meeting schedule, next meeting date, and possible agenda items (9:35 a.m.)
23. Payment of invoices (9:35 a.m.)
24. Adjourn (9:50 a.m.)

Next scheduled meetings: Thursday, November 9, 2017 Regular Meeting
Thursday, December 14, 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.

Finance
2601

Date Ran 9/20/2017
Period 8
Year 2017

Revenues

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
									#DIV/0!
411100	GENERAL PROPERTY TAXES	(38,779.17)	(38,779.17)	(310,233.36)	(310,233.33)	(0.03)	(465,350.00)	(155,116.64)	66.67%
412100	SALES TAXES FROM COUNTY	(10.28)	(8.33)	(91.22)	(66.67)	(24.55)	(100.00)	(8.78)	91.22%
451004	GARNISHMENT FEES	-	-	(15.00)	-	(15.00)	-	15.00	#DIV/0!
451005	CHILD SUPPORT FEES	(123.00)	(83.33)	(792.00)	(666.67)	(125.33)	(1,000.00)	(208.00)	79.20%
451312	EMP PAYROLL CHARGES	(20.00)	(4.17)	(30.00)	(33.33)	3.33	(50.00)	(20.00)	60.00%
474201	FAX INTERDEPARTMENT	-	(0.83)	-	(6.67)	6.67	(10.00)	(10.00)	0.00%
Totals		(38,932.45)	(38,875.83)	(311,161.58)	(311,006.67)	(154.91)	(466,510.00)	(155,348.42)	66.70%

Expenditures

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
									#DIV/0!
511110	SALARY-PERMANENT REGULAR	12,695.70	13,934.50	82,799.68	111,476.00	(28,676.32)	167,214.00	84,414.32	49.52%
511210	WAGES-REGULAR	10,823.11	10,389.83	78,535.93	83,118.67	(4,582.74)	124,678.00	46,142.07	62.99%
511220	WAGES-OVERTIME	-	-	7.36	-	7.36	-	(7.36)	#DIV/0!
511310	WAGES-SICK LEAVE	207.67	-	1,515.83	-	1,515.83	-	(1,515.83)	#DIV/0!
511320	WAGES-VACATION PAY	1,689.83	-	13,989.78	-	13,989.78	-	(13,989.78)	#DIV/0!
511330	WAGES-LONGEVITY PAY	-	68.75	-	550.00	(550.00)	825.00	825.00	0.00%
511340	WAGES-HOLIDAY PAY	436.71	-	4,243.40	-	4,243.40	-	(4,243.40)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP	659.53	-	2,261.27	-	2,261.27	-	(2,261.27)	#DIV/0!
511380	WAGES-BEREAVEMENT	-	-	1,068.48	-	1,068.48	-	(1,068.48)	#DIV/0!
512141	SOCIAL SECURITY	1,970.27	1,842.75	13,646.26	14,742.00	(1,095.74)	22,113.00	8,466.74	61.71%
512142	RETIREMENT (EMPLOYER)	1,802.79	1,658.75	12,182.61	13,270.00	(1,087.39)	19,905.00	7,722.39	61.20%
512144	HEALTH INSURANCE	4,848.03	6,581.42	51,895.95	52,651.33	(755.38)	78,977.00	27,081.05	65.71%
512145	LIFE INSURANCE	10.72	9.42	81.92	75.33	6.59	113.00	31.08	72.50%
512150	FSA CONTRIBUTION	-	93.75	1,125.00	750.00	375.00	1,125.00	-	100.00%
512173	DENTAL INSURANCE	156.42	402.00	2,882.65	3,216.00	(333.35)	4,824.00	1,941.35	59.76%
521213	ACCOUNTING & AUDITING	397.98	1,065.67	12,787.50	8,525.33	4,262.17	12,788.00	0.50	100.00%
521213	CAFR REPORTING	-	42.08	-	336.67	(336.67)	505.00	505.00	0.00%
521219	OTHER PROFESSIONAL SERV	2,800.00	233.33	2,800.00	1,866.67	933.33	2,800.00	-	100.00%
521296	COMPUTER SUPPORT	-	294.33	2,951.00	2,354.67	596.33	3,532.00	581.00	83.55%
531243	FURNITURE & FURNISHINGS	-	41.67	-	333.33	(333.33)	500.00	500.00	0.00%
531303	COMPUTER EQUIPMT & SOFTW.	-	41.67	845.54	333.33	512.21	500.00	(345.54)	169.11%
531311	POSTAGE & BOX RENT	182.15	191.67	1,503.15	1,533.33	(30.18)	2,300.00	796.85	65.35%
531312	OFFICE SUPPLIES	632.95	241.67	2,040.01	1,933.33	106.68	2,900.00	859.99	70.35%
531313	PRINTING & DUPLICATING	-	33.33	432.48	266.67	165.81	400.00	(32.48)	108.12%
531314	SMALL ITEMS OF EQUIPMENT	-	8.33	-	66.67	(66.67)	100.00	100.00	0.00%
531324	MEMBERSHIP DUES	505.00	71.17	1,195.00	569.33	625.67	854.00	(341.00)	139.93%
531326	ADVERTISING	-	-	6,039.63	-	6,039.63	-	(6,039.63)	#DIV/0!
531351	GAS/DIESEL	-	4.17	-	33.33	(33.33)	50.00	50.00	0.00%
532325	REGISTRATION	-	88.33	645.00	706.67	(61.67)	1,060.00	415.00	60.85%
532332	MILEAGE	-	47.92	-	383.33	(383.33)	575.00	575.00	0.00%
532334	COMMERCIAL TRAVEL	-	41.67	419.25	333.33	85.92	500.00	80.75	83.85%
532335	MEALS	-	25.00	45.92	200.00	(154.08)	300.00	254.08	15.31%
532336	LODGING	-	103.33	1,028.16	826.67	201.49	1,240.00	211.84	82.92%
533225	TELEPHONE & FAX	13.05	8.33	60.91	66.67	(5.76)	100.00	39.09	60.91%
535242	MAINTAIN MACHINERY & EQUIP	-	33.33	-	266.67	(266.67)	400.00	400.00	0.00%
571004	IP TELEPHONY ALLOCATION	57.17	57.17	457.36	457.33	0.03	686.00	228.64	66.67%
571005	DUPLICATING ALLOCATION	7.08	7.08	56.64	56.67	(0.03)	85.00	28.36	66.64%
571009	MIS PC GROUP ALLOCATION	698.00	698.00	5,584.00	5,584.00	-	8,376.00	2,792.00	66.67%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	390.17	390.17	3,121.36	3,121.33	0.03	4,682.00	1,560.64	66.67%
591519	OTHER INSURANCE	104.49	125.25	835.92	1,002.00	(166.08)	1,503.00	667.08	55.62%
594818	CAP COMPUTER	6,040.99	26,551.98	107,766.12	212,415.81	(104,649.69)	318,623.72	210,857.60	33.82%
Totals		47,129.81	65,427.81	416,851.07	523,422.48	(106,571.41)	785,133.72	368,282.65	53.09%

Other Financing Sources (Uses)

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
									#DIV/0!
<hr/>									
Totals		-	-	-	-	-	-	-	#DIV/0!
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Total Business Unit		8,197.36	26,551.98	105,689.49	212,415.81	(106,726.32)	318,623.72	212,934.23	

Finance
2602 Dental Ins

Date Ran 9/20/2017
Period 8
Year 2017

Revenues

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
									#DIV/0!
451026	RETIREE INS PREMIUM RECOVER	(1,350.00)	(1,375.00)	(9,264.00)	(11,000.00)	1,736.00	(16,500.00)	(7,236.00)	56.15%
451032	COBRA PREMIUM RECOVERY	(275.40)	(166.67)	(1,683.00)	(1,333.33)	(349.67)	(2,000.00)	(317.00)	84.15%
451043	COUNTY BOARD PREMIUMS	(216.00)	-	(1,548.00)	-	(1,548.00)	-	1,548.00	#DIV/0!
451045	EMPLOYEE PREMIUMS	(19,404.30)	-	(284,205.12)	-	(284,205.12)	-	284,205.12	#DIV/0!
Totals		(21,245.70)	(1,541.67)	(296,700.12)	(12,333.33)	(284,366.79)	(18,500.00)	278,200.12	1603.78%

Expenditures

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
									#DIV/0!
599951	YEAR END ALLOCATION	-	220.83	-	1,766.67	(1,766.67)	2,650.00	2,650.00	0.00%
599982	RETIREE DENTAL CLAIMS	511.10	987.50	9,784.02	7,900.00	1,884.02	11,850.00	2,065.98	82.57%
599984	COBRA DENTAL CLAIMS	-	333.33	3,913.20	2,666.67	1,246.53	4,000.00	86.80	97.83%
599986	ADMIN FEES DENTAL	1,908.20	-	15,399.58	-	15,399.58	-	(15,399.58)	#DIV/0!
599989	EMPLOYEE DENTAL CLAIMS	43,287.03	-	289,567.48	-	289,567.48	-	(289,567.48)	#DIV/0!
599992	ADMIN DENTAL RETIREE	97.44	-	641.48	-	641.48	-	(641.48)	#DIV/0!
Totals		45,803.77	1,541.67	319,305.76	12,333.33	306,972.43	18,500.00	(300,805.76)	1725.98%

Other Financing Sources (Uses)

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
									#DIV/0!
									#DIV/0!
Totals		-	-	-	-	-	-	-	#DIV/0!
Total Business Unit		24,558.07	(0.00)	22,605.64	(0.00)	22,605.64	-	(22,605.64)	

Treasurer
1401

Date Ran 9/20/2017
Period 8
Year 2017

Revenues

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
									#DIV/0!
411100	GENERAL PROPERTY TAXES	62,532.33	62,532.33	500,258.64	500,258.67	(0.03)	750,388.00	250,129.36	66.67%
411300	DNR PILT	-	(4,791.67)	(61,812.49)	(38,333.33)	(23,479.16)	(57,500.00)	4,312.49	107.50%
411500	MANAGED FOREST	(398.53)	208.33	(1,612.74)	1,666.67	(3,279.41)	2,500.00	4,112.74	-64.51%
418100	INTEREST ON TAXES	(43,452.18)	(34,583.33)	(342,039.23)	(276,666.67)	(65,372.56)	(415,000.00)	(72,960.77)	82.42%
441030	AG USE CONV PENALTY	(4,493.05)	(333.33)	(10,875.10)	(2,666.67)	(8,208.43)	(4,000.00)	6,875.10	271.88%
451007	TREASURERS FEES	-	(50.00)	(400.00)	(400.00)	-	(600.00)	(200.00)	66.67%
481001	INTEREST & DIVIDENDS	(60,489.99)	(41,666.67)	(435,360.14)	(333,333.33)	(102,026.81)	(500,000.00)	(64,639.86)	87.07%
481004	FAIR MARKET VALUE ADJUSTME	(187,376.95)	-	71,560.22	-	71,560.22	-	(71,560.22)	#DIV/0!
486002	UNCLAIMED FUNDS REVENUE	-	-	(44.02)	-	(44.02)	-	44.02	#DIV/0!
486004	MISCELLANEOUS REVENUE	-	-	(1,000.52)	-	(1,000.52)	-	1,000.52	#DIV/0!
Totals		(233,678.37)	(18,684.33)	(281,325.38)	(149,474.67)	(131,850.71)	(224,212.00)	57,113.38	125.47%

Expenditures

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
									#DIV/0!
511110	SALARY-PERMANENT REGULAR	6,090.40	5,737.33	46,056.64	45,898.67	157.97	68,848.00	22,791.36	66.90%
511210	WAGES-REGULAR	5,998.39	3,734.00	28,533.89	29,872.00	(1,338.11)	44,808.00	16,274.11	63.68%
511220	WAGES-OVERTIME	24.06	-	31.83	-	31.83	-	(31.83)	#DIV/0!
511310	WAGES-SICK LEAVE	-	-	331.69	-	331.69	-	(331.69)	#DIV/0!
511320	WAGES-VACATION PAY	118.58	-	909.47	-	909.47	-	(909.47)	#DIV/0!
511330	WAGES-LONGEVITY PAY	-	13.00	-	104.00	(104.00)	156.00	156.00	0.00%
511340	WAGES-HOLIDAY PAY	-	-	325.53	-	325.53	-	(325.53)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP)	32.09	-	100.13	-	100.13	-	(100.13)	#DIV/0!
512141	SOCIAL SECURITY	889.47	714.58	5,587.40	5,716.67	(129.27)	8,575.00	2,987.60	65.16%
512142	RETIREMENT (EMPLOYER)	835.59	713.75	5,188.90	5,710.00	(521.10)	8,565.00	3,376.10	60.58%
512144	HEALTH INSURANCE	3,147.00	3,169.42	24,950.11	25,355.33	(405.22)	38,033.00	13,082.89	65.60%
512145	LIFE INSURANCE	6.30	5.58	50.39	44.67	5.72	67.00	16.61	75.21%
512150	FSA CONTRIBUTION	-	44.17	530.00	353.33	176.67	530.00	-	100.00%
512173	DENTAL INSURANCE	214.22	190.83	1,489.92	1,526.67	(36.75)	2,290.00	800.08	65.06%
512132	INVEST ADVISOR FEES	7,198.41	2,500.00	21,542.71	20,000.00	1,542.71	30,000.00	8,457.29	71.81%
531298	UNITED PARCEL SERVICE UPS	-	-	14.79	-	14.79	-	(14.79)	#DIV/0!
531311	POSTAGE & BOX RENT	1,860.44	541.67	6,426.22	4,333.33	2,092.89	6,500.00	73.78	98.86%
531312	OFFICE SUPPLIES	67.84	83.33	398.32	666.67	(268.35)	1,000.00	601.68	39.83%
531313	PRINTING & DUPLICATING	-	16.67	202.41	133.33	69.08	200.00	(2.41)	101.21%
531321	PUBLICATION OF LEGAL NOTICE	-	166.67	1,433.70	1,333.33	100.37	2,000.00	566.30	71.69%
531324	MEMBERSHIP DUES	-	8.33	100.00	66.67	33.33	100.00	-	100.00%
532325	REGISTRATION	-	20.83	-	166.67	(166.67)	250.00	250.00	0.00%
532332	MILEAGE	-	20.83	-	166.67	(166.67)	250.00	250.00	0.00%
532335	MEALS	-	2.50	-	20.00	(20.00)	30.00	30.00	0.00%
532336	LODGING	-	25.00	-	200.00	(200.00)	300.00	300.00	0.00%
533225	TELEPHONE & FAX	10.48	8.33	49.27	66.67	(17.40)	100.00	50.73	49.27%
571004	IP TELEPHONY ALLOCATION	34.25	34.25	274.00	274.00	-	411.00	137.00	66.67%
571005	DUPLICATING ALLOCATION	11.25	11.25	90.00	90.00	-	135.00	45.00	66.67%
571009	MIS PC GROUP ALLOCATION	574.83	574.83	4,598.64	4,598.67	(0.03)	6,898.00	2,299.36	66.67%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	173.83	173.83	1,390.64	1,390.67	(0.03)	2,086.00	695.36	66.67%
591519	OTHER INSURANCE	271.53	48.33	569.24	386.67	182.57	580.00	10.76	98.14%
593256	BANK CHARGES	(190.48)	125.00	642.71	1,000.00	(357.29)	1,500.00	857.29	42.85%
Totals		27,368.48	18,684.33	151,818.55	149,474.67	2,343.88	224,212.00	72,393.45	67.71%

Other Financing Sources (Uses)

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
									#DIV/0!
Totals		-	-	-	-	-	-	-	#DIV/0!
Total Business Unit		(206,309.89)	-	(129,506.83)	-	(129,506.83)	-	129,506.83	

Child Support
2301

Date Ran 9/20/2017
Period 8
Year 2017

Revenues

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
									#DIV/0!
411100	GENERAL PROPERTY TAXES	(13,245.58)	(13,245.58)	(105,964.64)	(105,964.67)	0.03	(158,947.00)	(52,982.36)	66.67%
421001	STATE AID	-	(8,750.00)	(54,752.00)	(70,000.00)	15,248.00	(105,000.00)	(50,248.00)	52.14%
421010	M S L INCENTIVES	-	(1,500.00)	(15,518.00)	(12,000.00)	(3,518.00)	(18,000.00)	(2,482.00)	86.21%
421012	STATE AID CS + ALL OTHERS	-	(66,581.00)	(449,706.58)	(532,648.00)	82,941.42	(798,972.00)	(349,265.42)	56.29%
421012	ST AID WAGES ALLOCATE	-	7,931.67	62,299.04	63,453.33	(1,154.29)	95,180.00	32,880.96	65.45%
421013	OTHER DEPT WAGE RETENTION	-	(2,617.50)	(20,766.34)	(20,940.00)	173.66	(31,410.00)	(10,643.66)	66.11%
421050	CS PERFORMANCE BASED INC	-	(13,500.00)	-	(108,000.00)	108,000.00	(162,000.00)	(162,000.00)	0.00%
421096	STATE AID MEDICAL SUPPORT	-	(831.25)	(8,421.00)	(6,650.00)	(1,771.00)	(9,975.00)	(1,554.00)	84.42%
442004	EXTRADITION REIMBURSEMENT	-	(125.00)	(80.00)	(1,000.00)	920.00	(1,500.00)	(1,420.00)	5.33%
451011	CS PROG FEE REDUCE 66%	-	-	4,737.78	-	4,737.78	-	(4,737.78)	#DIV/0!
451013	NIVD ACTIVITIES REDUCTION	-	-	(2,533.06)	-	(2,533.06)	-	2,533.06	#DIV/0!
451014	CS PROGRAM FEES	(752.90)	(1,150.00)	(9,133.01)	(9,200.00)	66.99	(13,800.00)	(4,666.99)	66.18%
455003	NON-IVD SERVICE FEES	(105.00)	(111.67)	(905.00)	(893.33)	(11.67)	(1,340.00)	(435.00)	67.54%
Totals		(14,103.48)	(100,480.33)	(600,742.81)	(803,842.67)	203,099.86	(1,205,764.00)	(605,021.19)	49.82%

Expenditures

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
									#DIV/0!
511110	SALARY-PERMANENT REGULAR	18,307.92	19,177.67	131,589.18	153,421.33	(21,832.15)	230,132.00	98,542.82	57.18%
511210	WAGES-REGULAR	32,945.75	37,938.67	250,844.12	303,509.33	(52,665.21)	455,264.00	204,419.88	55.10%
511220	WAGES-OVERTIME	520.76	565.08	1,859.95	4,520.67	(2,660.72)	6,781.00	4,921.05	27.43%
511240	WAGES-TEMPORARY	-	528.67	2,867.93	4,229.33	(1,361.40)	6,344.00	3,476.07	45.21%
511310	WAGES-SICK LEAVE	5,395.71	-	23,325.64	-	23,325.64	-	(23,325.64)	#DIV/0!
511320	WAGES-VACATION PAY	4,067.56	-	26,785.34	-	26,785.34	-	(26,785.34)	#DIV/0!
511330	WAGES-LONGEVITY PAY	-	180.25	-	1,442.00	(1,442.00)	2,163.00	2,163.00	0.00%
511340	WAGES-HOLIDAY PAY	17.73	-	11,949.70	-	11,949.70	-	(11,949.70)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP	102.28	-	1,316.03	-	1,316.03	-	(1,316.03)	#DIV/0!
511380	WAGES-BEREAVEMENT	-	-	355.10	-	355.10	-	(355.10)	#DIV/0!
512141	SOCIAL SECURITY	4,497.09	4,273.58	32,795.82	34,188.67	(1,392.85)	51,283.00	18,487.18	63.95%
512142	RETIREMENT (EMPLOYER)	4,172.25	3,858.42	30,465.85	30,867.33	(401.48)	46,301.00	15,835.15	65.80%
512144	HEALTH INSURANCE	9,708.61	15,465.17	114,465.47	123,721.33	(9,255.86)	185,582.00	71,116.53	61.68%
512145	LIFE INSURANCE	21.78	19.67	180.79	157.33	23.46	236.00	55.21	76.61%
512146	WORKERS COMPENSATION	-	-	1,155.33	-	1,155.33	-	(1,155.33)	#DIV/0!
512150	FSA CONTRIBUTION	-	225.00	2,575.00	1,800.00	775.00	2,700.00	125.00	95.37%
512173	DENTAL INSURANCE	388.60	1,008.00	7,238.59	8,064.00	(825.41)	12,096.00	4,857.41	59.84%
521255	PAPER SERVICE	334.00	583.33	4,756.00	4,666.67	89.33	7,000.00	2,244.00	67.94%
521256	GENETIC TESTS	312.00	600.00	3,264.00	4,800.00	(1,536.00)	7,200.00	3,936.00	45.33%
521296	COMPUTER SUPPORT	-	115.75	1,407.00	926.00	481.00	1,389.00	(18.00)	101.30%
529160	INTERPRETER FEE	150.00	300.00	1,327.50	2,400.00	(1,072.50)	3,600.00	2,272.50	36.88%
529299	PURCHASE CARE & SERVICES	-	5,040.00	45,360.00	40,320.00	5,040.00	60,480.00	15,120.00	75.00%
531003	NOTARY PUBLIC RELATED	-	16.67	160.00	133.33	26.67	200.00	40.00	80.00%
531246	FPLS FEES	-	230.83	1,338.00	1,846.67	(508.67)	2,770.00	1,432.00	48.30%
531301	OFFICE EQUIPMENT	-	41.67	319.00	333.33	(14.33)	500.00	181.00	63.80%
531303	COMPUTER EQUIPMT & SOFTW.	-	336.67	2,062.92	2,693.33	(630.41)	4,040.00	1,977.08	51.06%
531311	POSTAGE & BOX RENT	1,385.38	1,466.67	10,305.64	11,733.33	(1,427.69)	17,600.00	7,294.36	58.55%
531311	POSTAGE - NIVD	17.23	62.08	200.60	496.67	(296.07)	745.00	544.40	26.93%
531312	OFFICE SUPPLIES	531.07	1,541.67	6,689.36	12,333.33	(5,643.97)	18,500.00	11,810.64	36.16%
531313	PRINTING & DUPLICATING	-	333.33	532.54	2,666.67	(2,134.13)	4,000.00	3,467.46	13.31%
531314	SMALL ITEMS OF EQUIPMENT	582.74	191.67	1,563.00	1,533.33	29.67	2,300.00	737.00	67.96%
531321	PUBLICATION OF LEGAL NOTICE	90.00	108.33	616.00	866.67	(250.67)	1,300.00	684.00	47.38%
531323	SUBSCRIPTIONS-TAX & LAW	230.29	272.50	2,196.61	2,180.00	16.61	3,270.00	1,073.39	67.17%
531324	MEMBERSHIP DUES	-	162.92	1,637.50	1,303.33	334.17	1,955.00	317.50	83.76%
531326	ADVERTISING	-	16.67	80.36	133.33	(52.97)	200.00	119.64	40.18%
531348	EDUCATIONAL SUPPLIES	-	108.33	582.04	866.67	(284.63)	1,300.00	717.96	44.77%
532325	REGISTRATION	-	272.50	1,965.00	2,180.00	(215.00)	3,270.00	1,305.00	60.09%
532332	MILEAGE	53.50	88.33	651.70	706.67	(54.97)	1,060.00	408.30	61.48%
532334	COMMERCIAL TRAVEL	-	125.00	1,167.89	1,000.00	167.89	1,500.00	332.11	77.86%
532335	MEALS	243.75	84.50	509.71	676.00	(166.29)	1,014.00	504.29	50.27%
532336	LODGING	1,111.50	284.25	1,630.50	2,274.00	(643.50)	3,411.00	1,780.50	47.80%
532339	OTHER TRAVEL & TOLLS	34.00	22.92	192.90	183.33	9.57	275.00	82.10	70.15%
532340	CONTRACTED EXTRADITIONS	1,970.59	583.33	3,961.47	4,666.67	(705.20)	7,000.00	3,038.53	56.59%
533225	TELEPHONE & FAX	74.52	65.42	527.42	523.33	4.09	785.00	257.58	67.19%
535242	MAINTAIN MACHINERY & EQUIP	129.00	195.67	1,032.00	1,565.33	(533.33)	2,348.00	1,316.00	43.95%
571004	IP TELEPHONY ALLOCATION	194.33	194.33	1,554.64	1,554.67	(0.03)	2,332.00	777.36	66.67%
571005	DUPLICATING ALLOCATION	27.25	27.25	218.00	218.00	-	327.00	109.00	66.67%
571009	MIS PC GROUP ALLOCATION	2,299.25	2,299.25	18,394.00	18,394.00	-	27,591.00	9,197.00	66.67%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	1,165.83	1,165.83	9,326.64	9,326.67	(0.03)	13,990.00	4,663.36	66.67%
591519	OTHER INSURANCE	247.29	302.50	1,978.32	2,420.00	(441.68)	3,630.00	1,651.68	54.50%
Totals		91,329.56	100,480.33	767,278.10	803,842.67	(36,564.57)	1,205,764.00	438,485.90	63.63%

Other Financing Sources (Uses)

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
									#DIV/0!
Totals		-	-	-	-	-	-	-	#DIV/0!
Total Business Unit		77,226.08	-	166,535.29	-	166,535.29	-	(166,535.29)	



Jefferson County
Finance Department
311 S. Center Ave Room 109
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Marc A. DeVries, CPA
Finance Director

Cindy Diestelmann
Jayne Hintzmann
Donna Miller
Tamara L. Worzalla, CPA

MEMORANDUM

To: Finance Committee
From: Marc DeVries, Finance Director
Re: Fund Balance

I have provided 3 documents in addition to this memo to assist with the analysis of fund balance. These documents are also included in the County Budget Book.

- The Fund Balance Report projects forward fund balance into 2018 based on current year estimates prepared by department heads during the budget process as well as the 2018 budget.
- The Budget By Classification report breaks down the projected application of fund balance into Unassigned, Restricted, and Non-Lapsing portions.
- The Fund Balance Policy Application demonstrates the amount of fund balance that was allowed by policy to be applied towards the 2018 budget.

The MIS fund projects the use of \$181,000 in fund balance for capital projects in 2018 (see Capital Projects Budget sheet in the Budget Book for further details). For County purposes, the MIS fund is an internal service fund and breaks even every year as the total actual costs are allocated to the user departments. Statute prohibits budgeting deficit fund balances, therefore the deficit in MIS is relieved by the general fund through use of General Fund Balance. Therefore, on the Budget By Classification report, the results of the MIS fund (\$181,000 deficit) must be added to the general fund to reconcile to the total net projected deficit on the Fund Balance Report:

Unassigned Fund Balance Applied	\$ 1,140,088
Restricted Funds Applied	471,729
Non-Lapsing Funds Applied	<u>515,659</u>
Subtotal	2,127,476
MIS deficit	<u>181,000</u>
Total General Fund Deficit	<u>\$ 2,308,476</u>

Adding the Unassigned Fund Balance applied in the general fund to the MIS deficit yields the total projected use of unassigned fund balance:

Unassigned Fund Balance Applied	\$ 1,140,088
MIS Deficit	<u>181,000</u>
Total Unassigned Fund Balance Applied	1,321,088
Allowed by policy per Fund Balance	
Policy Application worksheet	<u>1,356,476</u>
Difference (in compliance):	<u>\$ 35,388</u>

All unassigned fund balance applied is budgeted for capital projects.

The application of Restricted and Non-Lapsing funds in Other Financing Sources is somewhat tricky. This is money that has accumulated over the past years and is available for spending. However, the residual amounts projected to be left over at year end (reserves) are budgeted as expenditures on in the Budget By Classification and Fund Balance Report worksheets. This is done to make the money available to spend if needed, but in all likelihood the projected ending reserves will not be spent, which is why they are budgeted as ending fund balance in our accounting system. The point here being, the deficit of \$2,308,476 is most likely overstated by \$540,423 which is the projected amount of ending reserves. These amounts are classified as restricted, committed, and assigned fund balance in the Fund Balance Policy Application worksheet and as such do not affect the minimum Unassigned Fund Balance per County policy.

Projected use of budgeted General Fund reserves is as follows:

Beginning reserves	\$ 987,388
Ending reserves	<u>(540,423)</u>
Estimated use of reserves	<u>\$ 446,965</u>

For consideration next year – our total budgeted expenditures increased by \$206,657, which will result in a projected increase that will need to be budgeted into the 2018 unassigned fund balance reserve of \$51,664.

Total Projected Expenditures:	
2018	\$ 72,344,697
2017	<u>72,138,040</u>
Difference	<u>206,657</u>
Multiply by .25 (3 months):	
Increase 2018 unassigned fund balance	<u>\$ 51,664</u>

Fund Balance Report

Year	General Fund	Health Dept	Human Services	Debt Service	Capital Projects	Highway Dept	MIS Dept	Totals
2014								
Balance 1/1/14	29,217,246	858,128	664,436	85,102	4,406,385	15,461,262	-	50,692,559
Revenues (Includes Levy)	27,263,004	2,469,502	20,319,289	-	40,988	10,951,548	1,207,147	62,251,478
Expenditures	27,440,289	2,436,811	20,052,634	85,102	12,275,834	10,134,202	1,207,147	73,632,019
Other Financing Sources (Uses)	255,258	-	(255,258)	187,590	10,030,646	12,176,133	-	22,394,369
Balance 12/31/14	29,295,219	890,819	675,833	187,590	2,202,185	28,454,741	-	61,706,387
2015								
Balance 1/1/15	29,295,219	890,819	675,833	187,590	2,202,185	28,454,741	-	61,706,387
2014 Net Position Restated for Pension	-	-	-	-	-	916,882	-	916,882
Revenues (Includes Levy)	27,922,666	1,679,999	21,522,109	1,180,096	3,002	11,176,418	1,314,871	64,799,161
Expenditures	27,427,177	1,738,336	20,989,128	1,410,400	4,277,576	12,027,514	1,314,871	69,185,002
Other Financing Sources (Uses)	230,556	-	(216,556)	118,098	3,920,435	3,382,139	-	7,434,672
Balance 12/31/15	30,021,264	832,482	992,258	75,384	1,848,046	31,902,666	-	65,672,100
2016								
Balance 1/1/16	30,021,264	832,482	992,258	75,384	1,848,046	31,902,666	-	65,672,100
Revenues (Includes Levy)	29,702,066	1,441,733	21,789,659	1,138,284	68,008	11,467,190	1,409,482	67,016,422
Expenditures	29,944,920	1,528,477	22,423,590	1,213,668	134,284	12,590,262	1,482,876	69,318,077
Other Financing Sources/(Uses)	(241,008)	(4,485)	280,314	-	-	(34,821)	73,394	73,394
Balance 12/31/16	29,537,402	741,253	638,641	-	1,781,770	30,744,773	-	63,443,839
2017								
Estimated Balance 1/1/17	29,537,402	741,253	638,641	-	1,781,770	30,744,773	-	63,443,839
Budgeted Revenues	16,461,644	618,171	11,933,663	-	410,000	5,213,101	1,409,482	36,046,061
Budgeted Expenditures	29,900,018	1,585,999	21,011,277	1,134,343	147,827	12,727,284	1,482,876	67,989,624
Budgeted Other Financing Sources/(Uses)	507,235	-	342,603	-	-	-	-	849,838
Tax Levy	12,793,205	838,207	8,517,494	1,134,343	-	5,694,096	73,394	29,050,739
Estimated Balance 12/31/17	29,399,468	611,632	421,124	-	2,043,943	28,924,686	-	61,400,853
2018								
Estimated Balance 1/1/18	29,399,468	611,632	421,124	-	2,043,943	28,924,686	-	61,400,853
Budgeted Revenues	17,692,948	580,822	14,955,268	-	-	5,432,580	1,362,748	40,024,366
Budgeted Expenditures	32,307,233	1,578,058	24,114,053	1,134,018	-	11,126,883	1,552,748	71,812,993
Budgeted Other Financing Sources/(Uses)	(712,704)	-	531,704	-	-	-	181,000	-
Tax Levy	13,018,513	842,691	8,627,081	1,134,018	-	5,694,303	9,000	29,325,606
Estimated Balance 12/31/18	27,090,992	457,087	421,124	-	2,043,943	28,924,686	-	58,937,832
Change in Balance for 2018	2,308,476	154,545	-	-	-	-	-	2,463,021

Budget by Classification

Category	General Fund	Health Dept	Human Services	Debt Service	Capital Projects	Highway Dept	MIS Dept	Total
Expenditures								
General Government	10,014,423	-	-	-	-	-	1,346,748	11,361,171
Public Safety	14,338,019	-	-	-	-	-	-	14,338,019
Health and Human Services	1,393,767	1,578,058	23,544,349	-	-	-	-	26,516,174
Public Works	183,306	-	-	-	-	5,456,883	-	5,640,189
Culture, Recreation, and Ed	3,567,024	-	-	-	-	-	-	3,567,024
Conservation and Development	1,768,798	-	-	-	-	-	-	1,768,798
Capital Items and Projects	1,573,600	-	569,704	-	-	5,670,000	206,000	8,019,304
Debt Service--Principal	-	-	-	695,000	-	-	-	695,000
Debt Service--Interest	-	-	-	439,018	-	-	-	439,018
Total Expenditures	32,838,937	1,578,058	24,114,053	1,134,018	-	11,126,883	1,552,748	72,344,697
Revenues								
Taxes	6,862,600	-	-	-	-	-	-	6,862,600
Intergovernmental Revenues	4,406,511	438,872	8,062,064	-	-	2,089,751	-	14,997,198
Licenses and Permits	246,104	-	-	-	-	12,155	-	258,259
Fines and Forfeitures	425,800	-	-	-	-	-	-	425,800
Public Charges for Services	2,723,827	125,397	5,258,892	-	-	9,000	2,900	8,120,016
Intergovernmental Charges	1,222,508	15,253	1,504,121	-	-	3,269,701	1,359,848	7,371,431
Miscellaneous Revenues	1,805,598	1,300	130,191	-	-	51,973	-	1,989,062
Total Revenues	17,692,948	580,822	14,955,268	-	-	5,432,580	1,362,748	40,024,366
Other Financing Sources								
Unassigned Fund Balance Applied	1,140,088	154,545	-	-	-	-	-	1,294,633
Restricted Funds Applied	471,729	-	-	-	-	-	-	471,729
Non-Lapsing (discretionary) Funds Applied	515,659	-	-	-	-	-	-	515,659
Other Sources	-	-	531,704	-	-	-	181,000	712,704
Total Other Financing Sources	2,127,476	154,545	531,704	-	-	-	181,000	2,994,725
Tax Levy	13,018,513	842,691	8,627,081	1,134,018	-	5,694,303	9,000	29,325,606

Fund Balance Policy Application

For Budget Year 2018

	General Fund	Health Department
Audited fund balance, 12/31/16	29,537,402	741,253
Unadjusted fund balance, 12/31/16	29,537,402	741,253
Less non-spendable fund balances:		
Inventory	(375,752)	
Deposits held by WMMIC (\$783,000-not included in policy)	-	
Delinquent property taxes	(1,951,392)	
Prepaid expenditures	<u>(914,614)</u>	(19,037)
Less restricted fund balances		
Other restricted fund balances by departments	<u>(1,801,012)</u>	(2,500)
Less committed fund balances		
Liability insurance	<u>(197,593)</u>	
Less assigned fund balances		
Fund balance applied against 2017 tax levy	(1,155,572)	
Fund balance applied against 2017 tax levy-Health	-	(130,199)
Other committed fund balances by departments	(1,382,895)	
Fund balance committed for 2017 MIS budget	<u>(63,000)</u>	
Vested holiday pay	(458)	
Vested sick pay reserve	(1,086,049)	
Elected sick pay reserve	(56,104)	
Vested vacation pay reserve	(1,790,987)	
Vested comp pay reserve	<u>(28,057)</u>	
	<u>(2,961,655)</u> *	
Unassigned fund balance, 12/31/16	18,733,918	589,517
Working Capital		
Total budgeted expenditures (2017 budget)	69,509,762	1,555,967
Working capital (required two month minimum)	(11,584,961)	(259,329)
Working capital (three months goal)	<u>(5,792,480)</u>	<u>(129,664)</u>
Unassigned fund balance less working capital 12/31/16	1,356,476	200,525
Less County Board actions during 2017		
None		
Net "available" unassigned fund balance	<u>1,356,476</u>	<u>200,525</u>

* 10% of the total vested benefits calculated at \$290,000 have been included in the contingency fund - vested benefits account which is equal to the approximate amount of vested benefits paid annually.

**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
13-Jun-17	Courthouse Bathroom Renovation Project	(16,370.00)			Finance Committee	27-Jun-17
15-Sep-17	Parks Chipper Repair	(15,000.00)			Finance Committee	22-Sep-17
Total amount available		425,112.00	8,000.00	290,000.00		
<hr/>						
	Net	425,112.00	8,000.00	290,000.00		

County Owned

Parcel Number	Property Information			Value		Total Unpaid			Sold	Gain/ (Loss)	Comment
	Property Address	Municipality		Assessment	EST FMV	Taxes	Interest	Total			
3	008-0714-0114-016	Todd Brunner Woodside Lane	T. Farmington	62,100	63,100	8,787.95	4,183.17	12,971.12	15,000.00	2,028.88	
4	008-0715-1042-001	Todd Brunner	T. Farmington	36,400	37,000	4,910.92	2,195.03	7,105.95	1,000.00	(6,105.95)	
5	010-0515-0333-000	Alan L Kreger W3675 Lower Hebron Rd Fort Atkinson	T. Hebron	80,200	79,100	14,124.37	8,982.67	23,107.04			Making Payments
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	21,000.00	91.96	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	1.00	(8,024.04)	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	5,275.00	4,547.64	
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	28,848.28	15,902.12	Sale of both properties together.
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		(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	19,134.75	0.01	
31	141-0715-0731-004	Richar Enterprises LLC	V. Johnson Creek	485,000	479,800	135,343.80	91,500.79	226,844.59	100,000.00	(126,844.59)	Sold - JDJAR, LLC
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			Uninhabited 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	12,350.00	2,136.39	
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	3,000.00	(12,591.50)	City removed building in 2007 Substandard lot regulations Section 18.407

Total County Owned 268,846.84 158,110.78 426,957.62

Others

Parcel Number	Property Information			Value		Total Unpaid			Sold	Gain/ (Loss)	Comment
	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 separat
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 separat
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 Kelm 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			Property redeemed by owner
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 638,036.19 358,970.92 997,007.11