

Jefferson County
Finance Committee Minutes
January 18, 2018

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. No other County Board members were present. Staff in attendance were Ben Wehmeier, Blair Ward, Marc DeVries, Terri-Palm-Kostroski, John Jensen, and Connie Freeberg. Members of the public present were Anthony Maas and Eric Graf from Maas Construction.
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**- Change in order: Items #12 and #14 were taken by the committee after item #7.
5. **Approval of Finance Committee minutes for December 12, 2017.** A motion was made by Hanneman/Jaeckel to approve the December 12, 2017 minutes. The motion passed 5-0.
6. **Communications** – DeVries handed out the GFOA’s Award for Excellence in Financial Reporting and copies of a memo addressed to the County Administrator regarding recommendations for establishing parameters for a new purchasing ordinance.
7. **Public Comments** – None.
8. **Discussion and possible action to recommend allocation of Section 179D tax credit to Maas Brothers Construction Company** – Administrator Wehmeier explained the credit and the process for obtaining and allocating the credit to Maas Brothers Construction Company. Administrator Wehmeier introduced Anthony Maas and Eric Graff from Mass Construction who discussed the nature of the credit, why he believes the project qualifies for the credit, and his experience with Dodge County and the process they went through to obtain the allocation. Further discussion ensued regarding the project and whether it was necessary to refer this matter to the full Board of Supervisors. The Committee decided to approve the allocation without formal board action. A motion was made by Hanneman/Jaeckel to approve the allocation of the credit pending receipt of the certification including all elements required by the Internal Revenue Service. The motion passed 5-0.
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.** Corporation Counsel Ward explained that he was contacted by Tammy Beaudin (property owner) to repurchase a foreclosed property. Property owner asked for 30 days to purchase the property. Corporation Counsel Ward recommended accepting the offer to purchase within 30 days on the condition that the potential purchaser pay rent to the County for the period that the County owns the property. Motion made by Jaeckel/Rinard to accept offer to purchase within 30 days conditioned upon the potential buyer paying rent. Motion passed 5-0.

10. **Discussion and possible action regarding budget transfer from Sheriff's Department to Human Resources Department** – County Administrator Wehmeier explained that the amount budgeted for the Mass Alert System was approved as a part of the Sheriff's Department budget. Since the Human Resources Department has assumed responsibility for this project, Wehmeier requests a transfer from the Sheriff's budget to the Human Resources budget for this project. Motion made by Jaeckel/Hanneman to approve the transfer. Motion passed 5-0.
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.** The Committee voted to convene into closed session. Moved by Kutz/Jaeckel to convene into closed session. Motion passed 5-0 by roll call vote.
12. **Reconvene in open session.** The Committee voted to reconvene into open session. Moved by Jaeckel/Hanneman to reconvene into open session. Motion passed 5-0.
13. **Discussion and possible action on eviction of residents on foreclosed County property** – Motion by Jones/Jaeckel to evict Alan and Virginia Kreger from foreclosed property unless they pay all outstanding amounts as required by the county ordinance which allows former owners to repurchase their property. The Kregers must either vacate the premises or pay all outstanding amounts on or before February 17, 2018. Motion passed 5-0.
14. **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.** The Committee voted to convene into closed session. Moved by Jones/Kutz to reconvene into closed session. Motion passed 5-0 by roll call vote. Supervisor Hanneman left at 9:43 a.m.
15. **Reconvene in open session.** The Committee voted to reconvene into open session. Moved by Jaeckel/Kutz to reconvene into open session. Motion passed 5-0.
16. **Discussion and possible action on the sale of Waterloo Satellite Shop** - Administrator Wehmeier discussed the pending offers on the Waterloo Satellite Shop. Moved by Rinard/Jaeckel to approve the offer from James Sheehy in the amount of \$35,000 and forward recommendation to sell to the Board of Supervisors. Motion passed 5-0.
17. **Discussion on Purchasing Ordinance** – Finance Director DeVries explained that an ad hoc committee was formed by County Administration to review the current purchasing ordinance. The committee met twice to discuss their thoughts on the current ordinance as well as comparing Jefferson County's ordinance to those of several other counties in Wisconsin. As a result, the committee made several recommendations for parameters for the Administrator to consider. The Administrator made some further suggestions which are incorporated into the memo distributed by Finance Director DeVries. The Committee discussed the parameters outlined in the communication. The Committee decided to direct the ad hoc committee to draft a new Purchasing

Ordinance that incorporates the suggested parameters for discussion at the next Finance Committee meeting. No action taken.

- 18. Discussion and possible action regarding budget amendment for Health Department -** Finance Director DeVries explained the budget amendment arose from a grant opportunity that was not known at the time of the adoption of the 2018 budget. DeVries recommends an increase to revenue and expense appropriations for the amount of the grant. Motion made by Jaeckel/Rinard to approve and refer the budget adjustment to the County Board. Motion passed 5-0.
- 19. Discussion and possible action regarding budget amendment for District Attorney's Office –** Finance Director DeVries explained that the District Attorney's office typically includes an allocation of revenue from the Child Support Department to cover costs to prosecute criminal nonsupport cases. This was not included in the 2018 budget adopted by the board. DeVries recommends reducing county levy allocated to the District Attorney's office and allocating the levy to the General Revenue organization code. The increase in levy in General Revenue would be offset by an increase in contingency. Motion by Jones/Jaeckel to approve and refer the adjustment to the County Board. Motion passed 5-0.
- 20. Discussion and possible action on Budget Ordinance -** Administrator Wehmeier discussed the budget policy and potential changes that would include of the Administrator to transfer funds between departments within a budgetary function. Some further research is required on suggested limits on the amounts allowed to transfer between functions. The Committee also discussed how to address budget adjustments for grants not anticipated during the budget process. The Committee directed Administration and Finance to research these areas further and bring recommendation back to the Committee at the February meeting. No action taken.
- 21. Review of the financial statements and department update for November 2017-Finance Department –** DeVries explained that overall the Finance Department would come in under budget for 2017. Finance will be requesting a carryover for the Munis project. Finance is monitoring the contract with Tyler closely.
- 22. Review of the financial statements and department update for November 2017-Finance Department -** DeVries stated that interest on taxes is higher than expected. Interest and dividends are also higher than budgeted, but the Treasurer's office continues to have a loss on its Fair Market Value Adjustment. Expenses are tracking nicely but year end accruals may influence the end results.
- 23. Review of the financial statements and department update for November 2017-Child Support Department.** DeVries stated revenue comes in quarterly which will usually be off from budget estimates. Support is expected to come in under budget for 2017.
- 24. Discussion 2017 projections of budget vs. actual.** DeVries explained there were no areas of significant concern. DeVries shared a report generated from Munis with the Committee illustrating why he thinks that overall the year end results will be favorable.
- 25. Update on contingency fund balance.** DeVries directed the Finance Committee to the schedule showing the current balance of 2017 general contingency funds of \$340,112. The other contingency fund balance is \$8,000 and the vested benefits balance is \$290,000.

26. **Discussion of funding for projects related to the new Highway Facilities and sale of old Highway Facilities.** Wehmeier discussed the progress on the new highway satellite shops. Construction is progressing with the goal to be completed shortly after the end of the year.
27. **Set future meeting schedule, next meeting date, and possible agenda items.** The next regular meeting was scheduled for Thursday February 8, 2018. Potential items for discussion are purchasing policy and capital asset/inventory policy and budget policies.
28. **Payment of Invoices-**After review of the invoices, a motion was made by Jones/Jaeckel to approve the payment of invoices totaling \$5,235,952.47. The motion passed 4-0.
29. **Adjourn** – A motion was made by Jaeckel/Rinard to adjourn at 10:55a.m. The motion passed 4-0.

Respectfully submitted,

Russell Kutz
Finance Committee
Jefferson County
/mad

RESOLUTION NO. 2017-__

Amending the Jefferson County Human Services Department Budget

Executive Summary

The Jefferson County Human Services Department was one of 63 community groups awarded a State Targeted Response to the Opioid Crisis Grant from the State of Wisconsin Department of Human Services to be used to support strategies to prevent opioid abuse. Extra funding became available this year and an amount of \$10,300 was awarded for this purpose. Because the extra grant funding was not anticipated during the 2018 budget process, the expenditure of these funds will require a budget amendment. On February 8, 2018, the Finance Committee recommended that this resolution be forwarded to the County Board for approval.

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

WHEREAS, the Jefferson County Human Services Department and the Jefferson County Board of Supervisors approved the fiscal year 2018 Human Services Department program budget in 2017, and

WHEREAS, in December 2017 the Jefferson County Human Services Department was made aware of the additional funding for a State Targeted Response to the Opioid Crisis Grant award and the value it would add to existing services, and

WHEREAS, the Jefferson County Human Services Department will undertake activities to support strategies for reducing the impact of opioid abuse in Jefferson County, and

WHEREAS, Finance Department staff have reviewed the Human Services 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 2018 Human Services Department program budget.

Fiscal Note: Attached is the revised budget amendment request form. As a budget amendment, 20 affirmative votes are required for passage.

Ayes _____ Noes _____ Abstain _____ Absent _____ Vacant _____

Requested by Finance Committee

02-13-18

Kathi Cauley: 02-08-18; Marc DeVries: 02-08-18

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

**JEFFERSON COUNTY
BUDGET ADJUSTMENT OR AMENDMENT REQUEST**

<u>Adjustment</u>	<u>Description</u>	<u>Approval Level</u>
<input type="checkbox"/> Level 1	Adjustments of operating appropriations up to \$4,999 from one account to another <u>within</u> the department's budget	Department Head
<input type="checkbox"/> Level 2	<input type="checkbox"/> a. Adjustments of operating appropriations over \$5,000 and up from one account to another <u>within</u> the department's budget.	Administrator
	<input type="checkbox"/> b. Substitution of capital items or adjustment of operating to capital appropriations up to \$24,999 from one account to another <u>within</u> the department's budget.	Administrator
<input type="checkbox"/> Level 3	Amendments of operating or capital appropriations needing additional funding from contingency funds from that are under 10% of the funds originally appropriated for an individual department.	Finance Committee
<input type="checkbox"/> Level 4	<input type="checkbox"/> a. Amendments of operating or capital appropriations needing additional funding from contingency funds from that are over 10% of the funds originally appropriated for an individual department.	County Board
	<input checked="" type="checkbox"/> b. New programs in a department that were not originally budgeted through increase in expenses with offsetting increase in revenue for that program. (i.e. grant funding or donations)	County Board
	<input type="checkbox"/> c. Substitution of capital items or adjustment of operating to capital appropriations over \$25,000 from one account to another <u>within</u> the department's budget.	County Board
	<input type="checkbox"/> d. Amendments of operating or capital appropriations needing funding from general fund balance.	County Board

Increase	Decrease	Account #	Account Title	Amount
		Seg1 Seg2 Seg3		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	63102 9963102 421001	JCDFC State Aid	(\$10,300)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	63102 9963102 531326	JCDFC Advertising	\$500
<input checked="" type="checkbox"/>	<input type="checkbox"/>	63102 9963102 531319	JCDFC Other Oper Supplies	\$7,300
<input checked="" type="checkbox"/>	<input type="checkbox"/>	63102 9963102 532325	JCDFC Trainings	\$2,500

Description of Adjustment:

The Jefferson County Drug Free Coaliation was awarded \$10,300 as part of the State's Targeted Response to the Opiod Crsis grant. The objectives include a Dose of Reality campaign to warn about the dangers of misusing prescription painkiller, community drug take-back events, prescription drop boxes in the community, lock boxes and bags to secure medications, and other inittatives.

Department Head Signature Kathi Cauley Date 1/31/2018

County Administrator Signature _____ Date _____

- 1) Salaries and Fringes are not included as operating above, any changes to salaries and fringes must be discusser with the County Administrator.
- 2) The County Administrator shall make the determination if the budget adjustment needs to go to the County Boarc
- 3) Any items \$5,000 and above must be capitalized

**Jefferson County, Wisconsin
Budget Amendment and Adjustment Policy**

Purpose

The purpose of the Budget Amendment and Adjustment Policy is to set forth divisions of responsibility for authorizing changes to the annual budget adopted by the Board of Supervisors in a manner that allows for the appropriate oversight as defined by Wisconsin Statutes combined with the proper responsiveness needed to allow departments to make sound and timely financial decisions.

Definitions

Appropriations –revenues or expenditures approved by the Board of Supervisors.

Budget Adjustment – a transfer of expenditures or revenues of equal amount between line items within a Department’s budget.

Budget Amendment – a supplemental appropriation of budgetary revenues and expenditures.

Budgetary Function – a set of departments that serve a shared programmatic purpose.

Cost Center – a department or other unit within an organization to which costs may be charged for accounting purposes.

Department –a set of programs that serve a shared purpose; or a set of programs within departmental divisions that serve a shared purpose.

Organization Code – a designation within the accounting system that tracks the budgetary activity of a program or cost center.

Policy

The County adopts an annual budget by budgetary function as defined in the State of Wisconsin Department of Revenue County Chart of Accounts. The ~~detailed annual~~ budget ~~document~~ is ~~adopted at the department level but~~ monitored at the cost center (organization code) level. A cost center can be a department or ~~an activity~~ program within a department. Management can make transfers within a department, ~~or an activity~~ program within a department, without approval of the Finance Committee or County Board. These changes are referred to herein as budget adjustments.

To supplement the appropriation for a department, the Finance Committee can approve transfers from ~~contingency~~ funds. Transfers may not exceed in aggregate the amount set up in the contingency fund and may not for any one department exceed 10% of the funds originally appropriated for that department. Transfers in excess of 10% must follow the budget amendment process and be approved by the County Board. These changes are referred to herein as budget amendments.

The County is required to publish budget amendments as a class 1 notice within 10 days after the budget amendment is approved.

Proposed amendments to the budget are prepared by the requesting department, reviewed by the County Administrator for approval or ~~disapprove denial~~, and forwarded to the County Board based on the level of adjustment (see below).

County Board approval requires a two-thirds vote of the entire membership (20 votes of the 30 member County Board).

It shall be policy that budget adjustments/amendments ~~shall~~ require approval at the following levels:

- a) Level 1 adjustments are adjustments of operating appropriations up to \$4,999 from one account to another within the department's budget. Level 1 adjustments may be made at the discretion of the Department Head.
- b) Level 2(a) adjustments are adjustments of operating appropriations over \$5,000 and over from one account to another within a department's budget. Level 2(b) adjustments are for substitutions of capital items or adjustment of operating to capital appropriations up to \$24,999 from one account to another within the department's budget. Level 2 (c) adjustments are transfers between departments within a budgetary Function as defined by the Wisconsin Department of Revenue County Chart of Accounts of up to \$24,999. Level 2 (a), ~~and~~ (b), and (c) adjustments shall require approval of the County Administrator.
- c) Level 3 amendments are adjustments of operating or capital appropriations needing additional funding from contingency funds that are under 10% of the total funds originally appropriated for an additional department. Level 3 amendments shall require approval of the Finance Committee ~~subsequent to~~ following review and approval ~~by~~ of the County Administrator.
- d) Level 4(a) amendments are for adjustments of operating or capital appropriations needing additional funding from contingency funds that are over 10% of the funds originally appropriated for an individual department. Level 4(b) amendments are for new programs in a department that were not originally budgeted through an increase in expenditures with an offsetting increase in revenue for that program (such as grant funding or donations). Level 4(c) amendments are for substitutions of capital items or adjustment of operating to capital appropriations over \$25,000 and over from one account to another within a department's budget. Level 4(d) amendments are for adjustments of operating or capital appropriations needing funding from the general fund balance. Level 4 (a), (b), (c) and (d) amendments shall require approval of the County Administrator, respective Department standing committee ~~if required~~ and a two-thirds vote of the County Board.

Procedure

- a) Level 1 adjustments shall be made at the discretion of the Department Head to assist with budget monitoring. At this level it is also at the discretion of the Department Head to

forward a copy of a Budget Amendment Request form to the Finance Department for monitoring of budgets and assist in the development of future budgets.

- b) Level 2 adjustments ~~requests~~ shall be requested by the Department Head to the County Administrator for approval or denial. The County Administrator will notify the department of the decision and forward the Budget Amendment Request form to the Finance Department.
- c) Level 3 amendments ~~requests~~ shall be requested by the Department Head to the County Administrator for approval or denial. The County Administrator will notify the department of the decision and forward the Budget Amendment Request ~~form~~ to the Finance Department. If the request is approved by the County Administrator, the Finance Department will add it ~~to as~~ an agenda item for review by the Finance Committee. The department requesting the amendment shall have a representative ~~there present at the Finance Committee meeting who that~~ can answer questions ~~at the Finance Committee meeting.~~
- d) Level 4 amendments ~~requests~~ shall be requested by the Department ~~Head~~ to the County Administrator for approval or denial. The County Administrator will notify the department of the decision and forward the Budget Amendment Request to the Finance Department. If the request is approved by the County Administrator, the Finance Department will add it as an agenda item for review by the Finance Committee. If the request is approved by the Finance Committee, the request will be and will added it to as an agenda item for review by the County Board. The department requesting the amendment shall have a representative present at the County Board meeting who there ~~that~~ can answer questions at the County Board meeting.

Administration

This policy is for use in guiding financing decisions of the County, and can be interpreted by the County ~~Board Administrator as part of overall discussions~~ related to budget amendments and adjustments. It is administered in conjunction with the County's other fiscal policies and ~~it~~ may be amended or revised from time to time as determined by the County Board.

Note: All purchases are still subject to Ordinance No. 2005-01 ~~"Jefferson County Purchasing Ordinance"~~.

Comment [MD1]: This will change

Adopted May 13, 2014 – Resolution No. 2014-15
Amended, February 13, 2018 – Resolution No. 2018-

Jefferson County
2019 Budget Calendar

Description	Date	Regular Finance	Budget Related
Job Description Questionnaires (JDQs) distributed by HR	Wednesday, January 10, 2018		x
Employees turn in completed JDQs to department heads	Tuesday, January 16, 2018		x
Department Heads turn in reviewed JDQs to Human Resources	Friday, January 19, 2018		x
Human Resources submits questionnaires to vendor	Monday, January 22, 2018		x
Finance releases 5 year capital request forms to departments	Monday, March 5, 2018		
New Position Request Letter sent to Department Heads by HR	Monday, March 19, 2018		x
New Position requests due from Departments to HR	Friday, April 6, 2018		x
5 year capital requests due from Department Heads	Friday, April 6, 2018		
Regular Finance Meeting	Thursday, April 12, 2018	x	
MIS issues 2018 IT equipment/programming request forms to departments	Friday, April 20, 2018		x
Dept Heads turn in completed IT equip/Programming request forms to MIS	Monday, April 30, 2018		x
County Administrator solicits budget parameters from Committee Chairs	May, 2018		x
2018 MIS Requested Budget/programming hours reviewed with Administrator	Friday, May 4, 2018		x
Regular Finance meeting	Thursday, May 10, 2018	x	
MIS reviews departmental IT equipment requests with Administrator	Friday, May 11, 2018		x
FY 2019 Budget Outlook presented to Committee Chairs	May/June, 2018		x
Public Participation in budget process – preliminary budget hearing	June, 2018		x
Department Heads receive budget guidelines from Administrator	Friday, June 1, 2018		x
Preliminary Dept Personnel Budgets available for Courthouse & Sheriff	Thursday, June 7, 2018		x
Recommendations of position reviews shared with Department Heads	Thursday, June 7, 2018		x
Preliminary dental rates set	Thursday, June 7, 2018		x
Regular Finance meeting	Thursday, June 7, 2018	x	
Department Head meeting to hand out budget materials	Wednesday, June 13, 2018		x
May monthly financial reports generated	Wednesday, June 20, 2018		
Final dental rates set	Thursday, July 12, 2018		x
Regular Finance meeting	Thursday, July 12, 2018	x	
June monthly financial reports generated	Wednesday, July 20, 2018		
Budget requests due to Administrator (HS also due)	Friday, August 3, 2018		x
Regular Finance meeting	Thursday, August 9, 2018	x	
State EFT sets health ins. & retire. rates - late Aug./early Sept.	Friday, August 24, 2018		x
Regular Finance meeting	Thurs., September 13, 2018	x	
WGFOA Conference	Thurs., September 20, 2018		
WGFOA Conference	Friday, September 21, 2018		
Budget Hearings	Monday, September 17, 2018		x
Budget Hearings	Weds., September 19, 2018		x

Jefferson County
2019 Budget Calendar

Description	Date	Regular Finance	Budget Related
Budget Hearings (With Regular Finance Meeting) apply fund balance policy, set tax levy	Thurs., September 20, 2018		x
WCA Annual Conference	Sunday , September 23, 2018		
WCA Annual Conference	Monday, September 24, 2018		
WCA Annual Conference	Tuesday, September 25, 2018		
Present budget and Amendment Procedure to County Board	Tuesday, October 9, 2018		x
Regular Finance meeting	Thursday, October 11, 2018	x	
Final public hearing on budget	Tuesday, October 23, 2018		x
Supervisor budget amendments due to Administration at noon	Monday, October 29, 2018		x
Finance meeting on Supervisor budget amendments	Thursday, November 1, 2018		x
Regular Finance meeting (may combine with amendment meeting)	Thursday, November 8, 2018	x	
Budget Adoption by County Board	Tuesday, November 13, 2018		x
Budget must be reported to state	Thursday, November 15, 2018		x

IN REM 2017 Judgment recorded 12/29/17 Updated 01/31/18

Parcel Number	Property Information			Value		Total Unpaid			Comment
	Property Address	Municipality	Assessment	EST FMV	Taxes	Interest	Total		
8	020-0814-0734-021	Nora & Ralph McWilliams Trust 428 N. River Drive	T. Milford	12,000	11,500	888.65	329.34	1,217.99	No special assessments on file; floodplain/floodway
9	020-0814-0734-041	Peter J. Trapino/Helen Trapino 448 N. River Drive	T. Milford	7,500	7,200	709.90	352.92	1,062.82	Floodplain/floodway; no special assessments on file; violations - detached screen room/deck/shed
	020-0814-0734-042	449 N. River Drive		7,700	7,400	713.05	353.27	1,066.32	
11	020-0814-0744-082	Lisa Fix 566 Jay Drive	T. Milford	6,100	5,800	171.04	59.58	230.62	No special assessments on file; free-standing deck; should only have 192 sq. ft. deck
12	020-0814-1811-043	Brent Stevens 356 Higgins Road	T. Milford	7,700	7,400	420.95	142.80	563.75	Would like to repurchase property
13	020-0814-1812-098	Reno Gehrke 263 Blue Gill Drive	T. Milford	7,300	7,000	600.59	264.46	865.06	No special assessments on file; violation - shed/deck
14	020-0814-1812-101	Nancy J. Ryan 266 Blue Gill Drive	T. Milford	7,000	6,700	490.36	189.04	679.40	No special assessments on file; violations - shed
18	028-0513-1144-022	Charles F. Lockhart W718 Lamp Road	T. Sumner	86,700	86,200	9,725.69	4,176.31	13,902.00	Delinquent special charges: Lake District & garbage removal; DEED RESTRICTION/CAN'T BUILD
19	226-0514-0412-017	Karen Wymer/Kathleen Davis 324 Riverside Drive	C. Fort Atkinson	163,300	160,800	24,723.89	10,881.90	35,605.79	Tenant to pay rent to Jefferson Co.
20	226-0514-0412-018	Ethel Bienfang 328 Riverside Drive	C. Fort Atkinson	144,100	141,900	22,007.38	9,686.13	31,693.51	No special assessments on file; water off at curb due to flooding; inhabitable from water damage
25	241-0614-0224-003	CA Pope Properties, LLC Reg. Agent: Craig Pope 714 N. Watertown Avenue	C. Jefferson	227,400	230,700	38,373.81	15,328.42	53,702.23	Special charges: delinquent utilities & miscellaneous chgs.
26	241-0614-1111-020	Laura S. Eddy 423 E. Milwaukee Street	C. Jefferson	122,100	123,900	12,231.00	3,589.67	15,820.67	Special assessment: curb/sidewalk; special charge: del. utility; Laura Eddy deceased/inhabited by daughter
30	290-0813-0544-089	DSH Real Estate, LLC Reg. Agent: David Simon 217 Maple Street	C. Waterloo	2,200	2,300	267.16	93.71	360.87	City of Waterloo interested in property Former owner interested repurchase
33	291-0815-0413-095	Brian Ayers/Tammy Beaudin 505 S. Second Street	C. Watertown	98,100	101,800	14,345.68	4,258.29	18,603.97	Former owner interested repurchase but never got back to County.
35	291-0815-0424-096	Wttn Hornes LLC Reg. agent: Todd Strauss 713 S. Second Street	C. Watertown	73,700	76,500	20,682.12	8,008.11	28,690.23	Former owner interested repurchase
36	291-0815-0434-033	T. T. Masonry, Inc. Reg. Agent: Thomas Torp Sr. 1126 S. Third Street	C. Watertown	67,600	70,200	20,619.85	9,155.78	29,775.63	Special charge for del. utilities & miscellaneous; water shut off at street
37	291-0815-0444-055	Secretary of Veterans Affairs 1215 S. Ninth Street	C. Watertown	79,000	82,000	21,643.49	9,610.24	31,253.73	Special charge for del. utilities & miscellaneous chgs.

IN REM 2017 Pending Cases Updated 01/31/18

15	020-0814-1812-189	Leon/Betsy Barnes & Patricia Smith 525 King Fisher Drive	T. Milford	7,700	7,400				Bankruptcy Stay - filed Ch. 13 No special assessments on file; Violations - deck/shed
28	246-0713-1243-061	Jaime J./Tina L. Schmidt 404 O'Neil Street	C. Lake Mills	152,800	163,900	16,104.69	5,567.18	21,671.87	Delay in finalizing loan; closing after 2/5/2017
29	246-0714-1822-025	AC Development LLC/Arbor Creek Add. East Mills Estates No address	C. Lake Mills	2,900	3,100	392.81	160.50	553.31	Vacant lot; foreclose but don't sell; Land Info office contacting Assoc. to transfer property

IN REM 2014 In Rem 2014 List 1 Updated 01/09/18

22	291-0815-0424-040	510 South Second Street Watertown, WI 53094	C. Watertown	27,000	26,800	29,566.65	11,973.51	41,530.16	SOLD \$9,000 on 12/29/17
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IN REM 2016 Judgment filed 12/29/17 Updated 01/31/18 *Judgment 1/31/17

5	010-0515-0333-000	Alan L. Kreyger*	T. Hebron	80,200	79,100	15,231.63	11,712.64	26,944.27	County will allow former owner to repurchase before 2/17/18
25	022-0613-0533-047	Betty Alder W9354 Oakland Rd	T. Oakland	193,200	202,800	40,302.44	21,187.10	61,489.54	Sustandard lot-can't be sold separately
25	022-0613-0533-059	Betty Alder	T. Oakland	12,000	12,600	2,364.27	1,362.01	3,726.28	

IN REM 2016 Judgment filed 12/7/16 Updated 01/19/18

39	241-0614-1124-016	Pakhar & Mohinder Singh 721 South Main Street	C. Jefferson	60,000	58,600	15,572.66	6,542.37	22,115.03	Listed w/Century 21 for \$24,900
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IN REM 2016 Pending Cases Updated 01/08/18

28	032-0814-1043-000	John & Terri Spaude N8990 West Road	T. Watertown	281,000	262,800				MFL program Bankruptcy Stay
45	291-0815-0411-209	Boparai LLC	C. Watertown	184,600	191,500				BROWNSFIELD

02/06/2018
09:49:55

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2017 01 TO 2017 12

ACCOUNTS FOR:
100 General Fund

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<hr/>							
12201 Finance							
12201 411100 General Property Taxes	-465,350	0	-465,350	-465,350.04	.00	.04	100.0%
12201 412100 Sales Taxes From County	-100	0	-100	-160.48	.00	60.48	160.5%
12201 451004 Garnishment Fees	0	0	0	-15.00	.00	15.00	.0%
12201 451005 Child Support Fees	-1,000	0	-1,000	-1,212.00	.00	212.00	121.2%
12201 451312 Emp Payroll Charges	-50	0	-50	-30.00	.00	-20.00	60.0%
12201 474201 Fax Interdepartment	-10	0	-10	.00	.00	-10.00	.0%
TOTAL Finance	-466,510	0	-466,510	-466,767.52	.00	257.52	100.1%
TOTAL General Fund	-466,510	0	-466,510	-466,767.52	.00	257.52	100.1%
TOTAL REVENUES	-466,510	0	-466,510	-466,767.52	.00	257.52	

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FLEXIBLE PERIOD REPORT

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FROM 2017 01 TO 2017 12

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	ACTUALS	ENCUMBRANCES	AVAILABLE	PCT
100 General Fund	APPROP	ADJSTMTS	BUDGET			BUDGET	USED
<hr/>							
12201 Finance							
12201 511110 Salary-Permanent Regular	167,214	0	167,214	131,394.09	.00	35,819.91	78.6%
12201 511210 Wages-Regular	124,678	0	124,678	112,361.21	.00	12,316.79	90.1%
12201 511220 Wages-Overtime	0	0	0	163.33	.00	-163.33	.0%
12201 511310 Wages-Sick Leave	0	0	0	1,731.24	.00	-1,731.24	.0%
12201 511320 Wages-Vacation Pay	0	0	0	22,122.42	.00	-22,122.42	.0%
12201 511330 Wages-Longevity Pay	825	0	825	825.00	.00	.00	100.0%
12201 511340 Wages-Holiday Pay	0	0	0	11,081.60	.00	-11,081.60	.0%
12201 511350 Wages-Miscellaneous(Comp)	0	0	0	6,888.56	.00	-6,888.56	.0%
12201 511380 Wages-Bereavement	0	0	0	1,068.48	.00	-1,068.48	.0%
12201 512141 Social Security	22,113	0	22,113	21,228.00	.00	885.00	96.0%
12201 512142 Retirement (Employer)	19,905	0	19,905	19,171.87	.00	733.13	96.3%
12201 512144 Health Insurance	78,977	0	78,977	84,365.67	.00	-5,388.67	106.8%
12201 512145 Life Insurance	113	0	113	129.95	.00	-16.95	115.0%
12201 512150 FSA Contribution	1,125	0	1,125	1,125.00	.00	.00	100.0%
12201 512173 Dental Insurance	4,824	0	4,824	4,693.20	.00	130.80	97.3%
12201 521213 Accounting & Auditing	13,293	0	13,293	13,942.50	.00	-649.50	104.9%
12201 521219 Other Professional Serv	2,800	0	2,800	2,800.00	.00	.00	100.0%
12201 521296 Computer Support	3,532	0	3,532	2,951.00	.00	581.00	83.6%
12201 531100 Permits Purchased	0	0	0	10.00	.00	-10.00	.0%
12201 531243 Furniture & Furnishings	500	0	500	167.53	.00	332.47	33.5%
12201 531303 Computer Equipmt & Software	500	0	500	913.39	.00	-413.39	182.7%
12201 531311 Postage & Box Rent	2,300	0	2,300	2,039.72	.00	260.28	88.7%
12201 531312 Office Supplies	2,900	0	2,900	2,280.85	.00	619.15	78.7%
12201 531313 Printing & Duplicating	400	0	400	556.99	.00	-156.99	139.2%
12201 531314 Small Items Of Equipment	100	0	100	1,110.00	.00	-1,010.00	%
12201 531324 Membership Dues	854	0	854	1,195.00	.00	-341.00	139.9%
12201 531326 Advertising	0	0	0	6,039.63	.00	-6,039.63	.0%
12201 531351 Gas/Diesel	50	0	50	.00	.00	50.00	.0%
12201 532325 Registration	1,060	0	1,060	645.00	.00	415.00	60.8%
12201 532332 Mileage	575	0	575	112.37	.00	462.63	19.5%
12201 532334 Commercial Travel	500	0	500	419.25	.00	80.75	83.9%
12201 532335 Meals	300	0	300	54.31	.00	245.69	18.1%
12201 532336 Lodging	1,240	0	1,240	1,110.16	.00	129.84	89.5%
12201 532339 Other Travel & Tolls	0	0	0	10.00	.00	-10.00	.0%
12201 533225 Telephone & Fax	100	0	100	80.63	.00	19.37	80.6%
12201 535242 Maintain Machinery & Equip	400	0	400	.00	.00	400.00	.0%
12201 571004 IP Telephony Allocation	686	0	686	469.91	.00	216.09	68.5%
12201 571005 Duplicating Allocation	85	0	85	60.76	.00	24.24	71.5%

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FROM 2017 01 TO 2017 12

ACCOUNTS FOR:
100 General Fund

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12201 571009 MIS PC Group Allocation	8,376	0	8,376	9,111.19	.00	-735.19	108.8%
12201 571010 MIS Systems Grp Alloc(ISIS)	4,682	0	4,682	4,533.98	.00	148.02	96.8%
12201 591519 Other Insurance	1,503	0	1,503	1,244.27	.00	258.73	82.8%
12201 594818 Capital Computer	0	318,624	318,624	145,844.39	76,520.38	96,258.95	69.8%
TOTAL Finance	466,510	318,624	785,134	616,052.45	76,520.38	92,560.89	88.2%
TOTAL General Fund	466,510	318,624	785,134	616,052.45	76,520.38	92,560.89	88.2%
TOTAL EXPENSES	466,510	318,624	785,134	616,052.45	76,520.38	92,560.89	

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FLEXIBLE PERIOD REPORT

FROM 2017 01 TO 2017 12

ACCOUNTS FOR:
100 General Fund

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
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12202 Dental Insurance Allocation							
12202 451026 Retiree Ins Premium Recovery	-16,500	0	-16,500	-13,420.96	.00	-3,079.04	81.3%
12202 451032 Cobra Premium Recovery	-2,000	0	-2,000	-2,454.12	.00	454.12	122.7%
12202 451043 County Board Premiums	0	0	0	-2,214.00	.00	2,214.00	.0%
12202 451045 Employee Premiums	0	0	0	-454,773.09	.00	454,773.09	.0%
TOTAL Dental Insurance Allocation	-18,500	0	-18,500	-472,862.17	.00	454,362.17	%
TOTAL General Fund	-18,500	0	-18,500	-472,862.17	.00	454,362.17	%
TOTAL REVENUES	-18,500	0	-18,500	-472,862.17	.00	454,362.17	

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Jefferson County
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FROM 2017 01 TO 2017 12

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
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12202 Dental Insurance Allocation							
12202 599951 Year End Alloc	2,650	0	2,650	.00	.00	2,650.00	.0%
12202 599982 Retiree Dental Claims	11,850	0	11,850	10,409.22	.00	1,440.78	87.8%
12202 599984 Cobra Dental Claims	4,000	0	4,000	3,913.20	.00	86.80	97.8%
12202 599986 Administrative Fees Dental	0	0	0	23,028.32	.00	-23,028.32	.0%
12202 599989 Employee Dental Claims	0	0	0	415,439.11	.00	-415,439.11	.0%
12202 599992 Administrative Dental Retiree	0	0	0	1,002.82	.00	-1,002.82	.0%
TOTAL Dental Insurance Allocation	18,500	0	18,500	453,792.67	.00	-435,292.67	%
TOTAL General Fund	18,500	0	18,500	453,792.67	.00	-435,292.67	%
TOTAL EXPENSES	18,500	0	18,500	453,792.67	.00	-435,292.67	

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Jefferson County
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FROM 2017 01 TO 2017 12

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
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11301 Child Support							
11301 411100 General Property Taxes	-158,947	0	-158,947	-158,946.96	.00	-.04	100.0%
11301 421001 State Aid	-105,000	-15,055	-120,055	-109,504.00	.00	-10,551.00	91.2%
11301 421010 M S L Incentives	-18,000	0	-18,000	-21,026.00	.00	3,026.00	116.8%
11301 421012 State Aid Cs + All Others	-703,792	0	-703,792	-753,702.67	.00	49,910.67	107.1%
11301 421013 Other Dept Wage Retention	-31,410	0	-31,410	-37,004.99	.00	5,594.99	117.8%
11301 421014 State Aid Wages Allocation	0	0	0	88,971.90	.00	-88,971.90	.0%
11301 421050 CS Performance Based Inc	-162,000	-500	-162,500	-167,185.00	.00	4,685.00	102.9%
11301 421096 State Aid Medical Support	-9,975	0	-9,975	-8,421.00	.00	-1,554.00	84.4%
11301 421097 State Aid E-filing	0	0	0	-15,055.00	.00	15,055.00	.0%
11301 442004 Extradition Reimbursement	-1,500	0	-1,500	-80.00	.00	-1,420.00	5.3%
11301 451011 CS Prog Fee Reduce 66%	0	0	0	8,930.94	.00	-8,930.94	.0%
11301 451013 NIVD Activities Reduction	0	0	0	-3,900.08	.00	3,900.08	.0%
11301 451014 CS Program Fees	-13,800	0	-13,800	-13,451.75	.00	-348.25	97.5%
11301 455003 Non-IVD Service Fees	-1,340	0	-1,340	-1,465.00	.00	125.00	109.3%
TOTAL Child Support	-1,205,764	-15,555	-1,221,319	-1,191,839.61	.00	-29,479.39	97.6%
TOTAL General Fund	-1,205,764	-15,555	-1,221,319	-1,191,839.61	.00	-29,479.39	97.6%
TOTAL REVENUES	-1,205,764	-15,555	-1,221,319	-1,191,839.61	.00	-29,479.39	

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FROM 2017 01 TO 2017 12

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
100 General Fund	APPROP	ADJSTMTS	BUDGET	ACTUALS	ENCUMBRANCES	BUDGET	USED
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11301 Child Support							
11301 511110 Salary-Permanent Regular	230,132	0	230,132	196,320.28	.00	33,811.72	85.3%
11301 511210 Wages-Regular	455,264	0	455,264	355,027.65	.00	100,236.35	78.0%
11301 511220 Wages-Overtime	6,781	0	6,781	7,313.69	.00	-532.69	107.9%
11301 511240 Wages-Temporary	6,344	0	6,344	2,867.93	.00	3,476.07	45.2%
11301 511310 Wages-Sick Leave	0	0	0	29,291.98	.00	-29,291.98	.0%
11301 511320 Wages-Vacation Pay	0	0	0	46,655.77	.00	-46,655.77	.0%
11301 511330 Wages-Longevity Pay	2,163	0	2,163	2,038.16	.00	124.84	94.2%
11301 511340 Wages-Holiday Pay	0	0	0	25,814.84	.00	-25,814.84	.0%
11301 511350 Wages-Miscellaneous(Comp)	0	0	0	2,378.10	.00	-2,378.10	.0%
11301 511380 Wages-Bereavement	0	0	0	810.17	.00	-810.17	.0%
11301 512141 Social Security	51,283	0	51,283	48,652.42	.00	2,630.58	94.9%
11301 512142 Retirement (Employer)	46,301	0	46,301	44,868.57	.00	1,432.43	96.9%
11301 512144 Health Insurance	185,582	0	185,582	166,965.80	.00	18,616.20	90.0%
11301 512145 Life Insurance	236	0	236	255.92	.00	-19.92	108.4%
11301 512146 Workers Compensation	0	0	0	1,155.33	.00	-1,155.33	.0%
11301 512150 FSA Contribution	2,700	0	2,700	2,575.00	.00	125.00	95.4%
11301 512173 Dental Insurance	12,096	0	12,096	11,099.60	.00	996.40	91.8%
11301 521255 Paper Service	7,000	0	7,000	7,281.25	.00	-281.25	104.0%
11301 521256 Genetic Tests	7,200	0	7,200	4,849.00	.00	2,351.00	67.3%
11301 521296 Computer Support	1,389	0	1,389	1,407.00	.00	-18.00	101.3%
11301 529160 Interpreter Fee	3,600	0	3,600	1,590.00	.00	2,010.00	44.2%
11301 529299 Purchase Care & Services	60,480	0	60,480	60,480.00	.00	.00	100.0%
11301 531003 Notary Public Related	200	0	200	180.00	.00	20.00	90.0%
11301 531246 FPLS Fees	2,770	0	2,770	2,007.00	.00	763.00	72.5%
11301 531298 United Parcel Service	0	0	0	10.64	.00	-10.64	.0%
11301 531301 Office Equipment	500	0	500	414.89	.00	85.11	83.0%
11301 531303 Computer Equipmt & Software	4,040	0	4,040	7,574.44	.00	-3,534.44	187.5%
11301 531310 Postage Special	745	0	745	279.75	.00	465.25	37.6%
11301 531311 Postage & Box Rent	17,600	0	17,600	15,869.03	.00	1,730.97	90.2%
11301 531312 Office Supplies	18,500	0	18,500	9,980.74	.00	8,519.26	53.9%
11301 531313 Printing & Duplicating	4,000	0	4,000	2,105.94	.00	1,894.06	52.6%
11301 531314 Small Items Of Equipment	2,300	0	2,300	2,533.74	.00	-233.74	110.2%
11301 531321 Publication Of Legal Notice	1,300	0	1,300	918.00	.00	382.00	70.6%
11301 531323 Subscriptions-Tax & Law	3,270	0	3,270	2,716.73	.00	553.27	83.1%
11301 531324 Membership Dues	1,955	0	1,955	1,836.50	.00	118.50	93.9%
11301 531326 Advertising	200	0	200	909.59	.00	-709.59	454.8%
11301 531348 Educational Supplies	1,300	0	1,300	1,141.99	.00	158.01	87.8%
11301 532325 Registration	3,270	0	3,270	2,090.00	.00	1,180.00	63.9%

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Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2017 01 TO 2017 12

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
11301 532332 Mileage	1,060	0	1,060	926.16	.00	133.84	87.4%
11301 532334 Commercial Travel	1,500	0	1,500	1,167.89	.00	332.11	77.9%
11301 532335 Meals	1,014	0	1,014	756.13	.00	257.87	74.6%
11301 532336 Lodging	3,411	0	3,411	3,272.25	.00	138.75	95.9%
11301 532339 Other Travel & Tolls	275	0	275	258.00	.00	17.00	93.8%
11301 532340 Contracted Extraditions	7,000	0	7,000	7,271.52	.00	-271.52	103.9%
11301 533225 Telephone & Fax	785	0	785	746.48	.00	38.52	95.1%
11301 535242 Maintain Machinery & Equip	2,348	0	2,348	1,614.22	.00	733.78	68.7%
11301 571004 IP Telephony Allocation	2,332	0	2,332	1,597.68	.00	734.32	68.5%
11301 571005 Duplicating Allocation	327	0	327	138.10	.00	188.90	42.2%
11301 571009 MIS PC Group Allocation	27,591	0	27,591	30,013.33	.00	-2,422.33	108.8%
11301 571010 MIS Systems Grp Alloc(ISIS)	13,990	0	13,990	13,545.04	.00	444.96	96.8%
11301 591519 Other Insurance	3,630	0	3,630	2,937.96	.00	692.04	80.9%
11301 594813 Capital Office Equip	0	15,555	15,555	.00	.00	15,555.00	.0%
TOTAL Child Support	1,205,764	15,555	1,221,319	1,134,512.20	.00	86,806.80	92.9%
TOTAL General Fund	1,205,764	15,555	1,221,319	1,134,512.20	.00	86,806.80	92.9%
TOTAL EXPENSES	1,205,764	15,555	1,221,319	1,134,512.20	.00	86,806.80	

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Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2017 01 TO 2017 12

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
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13201 County Treasurer							
13201 411100 General Property Taxes	750,388	0	750,388	750,387.96	.00	.04	100.0%
13201 411300 DNR Pilot	-57,500	0	-57,500	-61,812.49	.00	4,312.49	107.5%
13201 411500 Managed Forest	2,500	0	2,500	-1,837.74	.00	4,337.74	73.5%
13201 418100 Interest On Taxes	-415,000	0	-415,000	-553,688.29	.00	138,688.29	133.4%
13201 441030 Ag Use Conversion Penalty	-4,000	0	-4,000	-9,783.93	.00	5,783.93	244.6%
13201 451007 Treasurers Fees	-600	0	-600	-727.50	.00	127.50	121.3%
13201 481001 Interest & Dividends	-500,000	0	-500,000	-664,580.85	.00	164,580.85	132.9%
13201 481004 Fair Market Value Adjustment	0	0	0	276,082.64	.00	-276,082.64	.0%
13201 486002 Unclaimed Funds Revenue	0	0	0	-44.02	.00	44.02	.0%
13201 486004 Miscellaneous Revenue	0	0	0	-1,881.52	.00	1,881.52	.0%
TOTAL County Treasurer	-224,212	0	-224,212	-267,885.74	.00	43,673.74	119.5%
TOTAL General Fund	-224,212	0	-224,212	-267,885.74	.00	43,673.74	119.5%
TOTAL REVENUES	-224,212	0	-224,212	-267,885.74	.00	43,673.74	

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Jefferson County
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FROM 2017 01 TO 2017 12

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
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13201 County Treasurer							
13201 511110 Salary-Permanent Regular	68,848	0	68,848	68,829.44	.00	18.56	100.0%
13201 511210 Wages-Regular	44,808	0	44,808	39,245.61	.00	5,562.39	87.6%
13201 511220 Wages-Overtime	0	0	0	55.89	.00	-55.89	.0%
13201 511310 Wages-Sick Leave	0	0	0	690.91	.00	-690.91	.0%
13201 511320 Wages-Vacation Pay	0	0	0	2,655.02	.00	-2,655.02	.0%
13201 511330 Wages-Longevity Pay	156	0	156	158.97	.00	-2.97	101.9%
13201 511340 Wages-Holiday Pay	0	0	0	1,122.64	.00	-1,122.64	.0%
13201 511350 Wages-Miscellaneous(Comp)	0	0	0	172.43	.00	-172.43	.0%
13201 512141 Social Security	8,575	0	8,575	8,303.33	.00	271.67	96.8%
13201 512142 Retirement (Employer)	8,565	0	8,565	7,673.51	.00	891.49	89.6%
13201 512144 Health Insurance	38,033	0	38,033	38,340.47	.00	-307.47	100.8%
13201 512145 Life Insurance	67	0	67	79.22	.00	-12.22	118.2%
13201 512150 FSA Contribution	530	0	530	530.00	.00	.00	100.0%
13201 512173 Dental Insurance	2,290	0	2,290	2,302.18	.00	-12.18	100.5%
13201 521232 Investment Advisor Fees	30,000	0	30,000	28,762.05	.00	1,237.95	95.9%
13201 531298 United Parcel Service	0	0	0	14.79	.00	-14.79	.0%
13201 531311 Postage & Box Rent	6,500	0	6,500	7,088.79	.00	-588.79	109.1%
13201 531312 Office Supplies	1,000	0	1,000	555.38	.00	444.62	55.5%
13201 531313 Printing & Duplicating	200	0	200	329.27	.00	-129.27	164.6%
13201 531321 Publication Of Legal Notice	2,000	0	2,000	1,433.70	.00	566.30	71.7%
13201 531324 Membership Dues	100	0	100	100.00	.00	.00	100.0%
13201 532325 Registration	250	0	250	.00	.00	250.00	.0%
13201 532332 Mileage	250	0	250	.00	.00	250.00	.0%
13201 532335 Meals	30	0	30	.00	.00	30.00	.0%
13201 532336 Lodging	300	0	300	.00	.00	300.00	.0%
13201 533225 Telephone & Fax	100	0	100	65.18	.00	34.82	65.2%
13201 535242 Maintain Machinery & Equip	0	0	0	135.71	.00	-135.71	.0%
13201 571004 IP Telephony Allocation	411	0	411	281.94	.00	129.06	68.6%
13201 571005 Duplicating Allocation	135	0	135	120.58	.00	14.42	89.3%
13201 571009 MIS PC Group Allocation	6,898	0	6,898	7,503.33	.00	-605.33	108.8%
13201 571010 MIS Systems Grp Alloc(ISIS)	2,086	0	2,086	2,020.37	.00	65.63	96.9%
13201 591519 Other Insurance	580	0	580	735.98	.00	-155.98	126.9%
13201 593256 Bank Charges	1,500	0	1,500	1,112.71	.00	387.29	74.2%
TOTAL County Treasurer	224,212	0	224,212	220,419.40	.00	3,792.60	98.3%
TOTAL General Fund	224,212	0	224,212	220,419.40	.00	3,792.60	98.3%
TOTAL EXPENSES	224,212	0	224,212	220,419.40	.00	3,792.60	

02/06/2018
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Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2017 01 TO 2017 12

ACCOUNTS FOR:
100 General Fund

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<hr/>							
13202 Tax Deed Expense							
13202 411100 General Property Taxes	-20,100	0	-20,100	-20,100.00	.00	.00	100.0%
13202 482002 Rent Of County Property	0	0	0	-3,180.00	.00	3,180.00	.0%
13202 483005 Gain/Loss-Sale Forclosed Prpt	0	0	0	-53,447.09	.00	53,447.09	.0%
13202 486004 Miscellaneous Revenue	0	0	0	1,000.00	.00	-1,000.00	.0%
TOTAL Tax Deed Expense	-20,100	0	-20,100	-75,727.09	.00	55,627.09	376.8%
TOTAL General Fund	-20,100	0	-20,100	-75,727.09	.00	55,627.09	376.8%
TOTAL REVENUES	-20,100	0	-20,100	-75,727.09	.00	55,627.09	

02/06/2018
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Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2017 01 TO 2017 12

ACCOUNTS FOR:
100 General Fund

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
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13202 Tax Deed Expense							
13202 521212 Legal	100	0	100	18.00	.00	82.00	18.0%
13202 521219 Other Professional Serv	1,000	0	1,000	1,630.00	.00	-630.00	163.0%
13202 521255 Paper Service	200	0	200	.00	.00	200.00	.0%
13202 521273 Title Search	2,000	0	2,000	-1,298.00	.00	3,298.00	64.9%
13202 529299 Purchase Care & Services	0	0	0	2,315.94	.00	-2,315.94	.0%
13202 531311 Postage & Box Rent	200	0	200	.00	.00	200.00	.0%
13202 531321 Publication Of Legal Notice	1,000	0	1,000	9,666.67	.00	-8,666.67	966.7%
13202 531326 Advertising	600	0	600	.00	.00	600.00	.0%
13202 533221 Water	0	0	0	767.09	.00	-767.09	.0%
13202 535242 Maintain Machinery & Equip	0	0	0	571.50	.00	-571.50	.0%
13202 593742 Uncollected Taxes	15,000	0	15,000	-1,296.24	.00	16,296.24	8.6%
TOTAL Tax Deed Expense	20,100	0	20,100	12,374.96	.00	7,725.04	61.6%
TOTAL General Fund	20,100	0	20,100	12,374.96	.00	7,725.04	61.6%
TOTAL EXPENSES	20,100	0	20,100	12,374.96	.00	7,725.04	

02/06/2018
10:27:30

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2017 01 TO 2017 12

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
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13203 Plat Books							
13203 411100 General Property Taxes	1,950	0	1,950	1,950.00	.00	.00	100.0%
13203 451010 Sale Of Maps & Plat Books	-2,500	0	-2,500	-2,214.09	.00	-285.91	88.6%
13203 451308 Postage Fees	-50	0	-50	-14.67	.00	-35.33	29.3%
13203 474014 Dept Plat Book Charges	-400	0	-400	-60.66	.00	-339.34	15.2%
TOTAL Plat Books	-1,000	0	-1,000	-339.42	.00	-660.58	33.9%
TOTAL General Fund	-1,000	0	-1,000	-339.42	.00	-660.58	33.9%
TOTAL REVENUES	-1,000	0	-1,000	-339.42	.00	-660.58	

02/06/2018
10:28:05

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2017 01 TO 2017 12

ACCOUNTS FOR:
100 General Fund

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
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13203 Plat Books							
13203 531349 Other Operating Expenses	1,000	0	1,000	2,120.00	.00	-1,120.00	212.0%
TOTAL Plat Books	1,000	0	1,000	2,120.00	.00	-1,120.00	212.0%
TOTAL General Fund	1,000	0	1,000	2,120.00	.00	-1,120.00	212.0%
TOTAL EXPENSES	1,000	0	1,000	2,120.00	.00	-1,120.00	

**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
12-Oct-17	Central Services Courthouse repairs & improvements	(25,000.00)			Finance Committee	12-Oct-17
12-Dec-17	Extend Contract with Tyler for purchase of Executime	(60,000.00)			Finance Committee	12-Dec-17
	Total amount available	340,112.00	8,000.00	290,000.00		
	Net	340,112.00	8,000.00	290,000.00		

**Jefferson County
Contingency Fund
For the Year Ended December 31, 2018**

Ledger Date	Description	General (599900)	Other UW Ext (599908)	Vested Benefits (599909)	Authority	Publish Date
1-Jan-18	Tax Levy	500,000.00	187,585.00	290,000.00		
1-Jan-18	Extend Contract with Tyler for purchase of Executime	(60,000.00)			Finance Committee	12-Dec-17
Total amount available		440,000.00	187,585.00	290,000.00		
Net		440,000.00	187,585.00	290,000.00		