

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

Date: Tuesday, June 12, 2018

Time: 8:30 a.m.

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

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 May 10, 2018 (8:35 a.m.)
6. Communications (8:35 a.m.)
7. Public comment (Members of the public who wish to address the Committee on specific agenda items must register their request at this time) (8:35 a.m.)
8. Annual audit results – Sikich/Dan Berg (8:35 a.m.)
9. Discussion and possible action on Sale of Ixonia Satellite Shop (8:45 a.m.)
10. Discussion and possible action on Sale of Lake Mills Satellite Shop (8:50 a.m.)
11. Discussion and possible action on Disallowing Claim of James Flood (8:55 a.m.)
12. Discussion and possible action on transfer of contingency funds of up to \$50,000 for Sheriff's Department Dispatch Study (9:00 a.m.)
13. 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 (9:00 a.m.)
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. (9:45 a.m.)
15. Reconvene in open session (9:45 a.m.)
16. Review of the financial statements and department update for April 2018-Finance Department. (10:00 a.m.)
17. Review of the financial statements and department update for April 2018-Treasurer Department. (10:00 a.m.)
18. Review of the financial statements and department update for April 2018-Child Support Department. (10:00 a.m.)
19. Discussion on 2018 projections of budget vs. actual revenues and expenditures. (10:00 a.m.)
20. Update on contingency fund balance (9:40 a.m.)
21. Discussion of funding for projects related to the new Highway Facilities and sale of old Highway Facilities (10:00 a.m.)
22. Set future meeting schedule, next meeting date, and possible agenda items (10:00 a.m.)
23. Review of invoices (10:00 a.m.)
24. Adjourn (10:20 a.m.)

Next scheduled meetings: Thursday July 12, 2018 Regular Meeting
Thursday August 9, 2018 Regular Meeting
Thursday September 13, 2018 Regular Meeting
Monday September 17, 2018 Budget Hearings
Wednesday September 19, 2018 Budget Hearings
Thursday September 20, 2018 Budget Hearings

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

Individuals requiring special accommodations for attendance at the meeting should contact the County Administrator 24 hours prior to the meeting at 920-674-7101 so appropriate arrangements can be made.

Jefferson County
Finance Committee Minutes
May 10, 2018

Committee members: Jones, Richard (Chair) Kutz, Russell
Rinard, Amy Conor Nelan
Jaeckel, George

1. **Call to order** – Jim Schroeder serving as temporary committee chair called the meeting to order at 8:30 a.m.
2. **Roll call (establish a quorum)** – Finance Committee members present were Richard Jones, George Jaeckel, Russel Kutz, Amy Rinard and Conor Nelan. Other County Board members present were Jim Schroeder. Staff in attendance were Ben Wehmeier, Blair Ward, Marc DeVries, Tammy Tomczak, and John Jensen. Members of the public present were David Rorge and Anita Martin.
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** - A motion was made by Rinard/Jaeckel to approve the agenda as submitted. Motion passed 5-0.
5. **Election of Committee Chair, Vice Chair, and Secretary** – The Committee elected Richard Jones as Chair, motion passed 5-0. The Committee elected George Jaeckel as Vice Chair, motion passed 5-0. The Committee elected Russel Kutz as Secretary, motion passed 5-0.
6. **Approval of Finance Committee minutes for April 12, 2018.** A motion was made by Rinard/Jaeckel to approve the April 12, 2018 minutes. The motion passed 5-0.
7. **Communications** – None.
8. **Public Comment** – None.
9. **Overview of Open Meetings Law** – County Administrator Wehmeier explained the Open Meetings Law to the committee.
10. **Introduction of policy oversight department heads** – Tammy Tomczak introduced herself to the Committee on Stacey Jensen’s behalf and explained the duties of the Child Support office.
11. **Discussion and possible action on out-of-state travel – Human Services Department** – DeVries presented the request of the Human Services Department to attend the Heathy Transitions Grantee Meeting. Kathi Cauley has requested permission to send Sara Zwiig and Brandie Veronikas to attend. All costs for attendance are funded by the Substance Abuse and Mental Health Services Administration grant. Motion made by Jaeckel/Rinard to approve the out-of-state travel. Motion passed 5-0.
12. **Discussion and possible action on elimination of vacant Child Support Specialist position from 2019 budget** – Tomczak and Wehmeier explained that through reorganization and LEAN process changes, the Child Support office is able to eliminate the Child Support Specialist position

from next year's budget. Motion made by Rinard/Jaeckel to approve the elimination of this position from the 2019 budget. Motion passed 5-0.

- 13. Discussion and possible action on making County loans to Drainage Districts** – County Administrator Wehmeier explained how the drainage board and drainage districts function, and that currently the drainage districts are receiving short term loans for three year terms, usually of up to \$10,000 from the banks to fund drainage projects. The County could provide the loans and charge a competitive interest rate instead. Wehmeier has included the research he did into Wisconsin statutes to support his position that the County is able to make such loans. The Committee approved in concept and directed the County Administrator to proceed with a plan including a policy on making loans to the drainage districts. No action taken.
- 14. 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 discussed the changes to the In Rem property listing since the previous Finance Committee meeting. No action taken. David Rogre addressed the Committee regarding the Eddy property stating that he had an interest in purchasing the property.
- 15. 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 by roll call. Motion passed 5-0.
- 16. Reconvene in open session.** The Committee reconvened into open session following a motion by Jaeckel/Rinard. A motion was made by Jaeckel/Rinard to accept the offer for \$24,676.10 for the Eddy property from an heir of the former owner with the condition that the transaction closes on May 31, 2018 and if the transaction does not close, to accept the offer from David Rorge for \$43,000. The motion passed 5-0. A motion was made by Rinard/Jaeckel to continue to sell the property owned by Betty Alder on the open market. If Ms. Alder wishes to repurchase this property, she must do so before the County receives an acceptable bid from the public. Ms. Alder must pay rent until she either pays the full amount owed or a bid is accepted. The motion passed 5-0.
- 17. Review of the financial statements and department update for March 2018-Finance Department** – DeVries explained that there are currently no concerns. The 2018 carryovers were posted in March.
- 18. Review of the financial statements and department update for March 2018-Treasurers Department** – No action taken.
- 19. Review of the financial statements and department update for March 2018-Child Support Department.** No action taken.
- 20. Discussion 2018 projections of budget vs. actual.** No action taken.
- 21. Update on contingency fund balance.** DeVries noted that the current balance of 2018 general contingency funds is \$399,649. The other contingency fund balance is \$187,585 and the vested benefits balance is \$290,000.

- 22. 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.
- 23. Set future meeting schedule, next meeting date, and possible agenda items.** The next regular meeting was scheduled for Tuesday June 12, 2018 at 8:30 a.m. Potential items for discussion are fund balance policy application and property sales.
- 24. Payment of Invoices-**After review of the invoices, a motion was made by Jaeckel/Jones to approve the payment of invoices totaling \$3,208,366.81. The motion passed 5-0.
- 25. Adjourn** – A motion was made by Jaeckel/Rinard to adjourn at 10:45 a.m. The motion passed 5-0.

Respectfully submitted,

Russell Kutz
Finance Committee
Jefferson County
/mad

RESOLUTION NO. 2018-__

**Selling surplus real estate owned by Jefferson County –
Ixonia Highway Satellite Shop**

Executive Summary

The Jefferson County Highway Satellite Shop located at W1593 Marietta Avenue, Ixonia, has been used by the Jefferson County Highway Department as a satellite shop for over 50 years. Due to the construction of new highway satellite shops, the Highway Department no longer requires the use of the satellite shop in Ixonia. The Ixonia satellite shop was noticed for public sale by publishing a Class 3 notice in the *Daily Jefferson County Union*, *Oconomowoc Enterprise* and *Watertown Daily Times* offering sale of the satellite shop to the highest bidder. Jefferson County received seven bids which are listed below. On June 12, 2018, the Finance Committee reviewed the bids and is recommending that this property be sold to the highest bidder, Jason Hughes as agent for Hughes Reynolds Group, LLC for \$150,100.00.

WHEREAS, the executive summary is incorporated into this resolution, and

WHEREAS, the Jefferson County Highway Department no longer requires the use of the Highway Department satellite shop in Ixonia, and

WHEREAS, bids were solicited for the sale of the Ixonia satellite shop to the highest bidder, and

WHEREAS, seven bids were received as follows:

<u>Bidder</u>	<u>Bid</u>
Stevo Matic	\$ 11,352
Timothy Wolter	\$ 35,000
Fred Mueller	\$ 42,026
Investments & Beyond	\$ 54,000
E and R Landholdings LLC	\$ 100,000
Timothy May & Robert Morris	\$ 111,101
Jason Hughes, agent for Hughes Reynolds Group, LLC	\$ 150,100

NOW, THEREFORE, BE IT RESOLVED that the Ixonia Highway Satellite Shop be sold to the highest bidder, Jason Hughes as agent for Hughes Reynolds Group, LLC, in the amount of \$150,100 and the Jefferson County Clerk execute the deed and any other required documents to complete the sale.

Fiscal Note: The funds derived from this sale will be deposited in the capital projects fund to offset the expenses associated with the new highway satellite shops.

Requested by Finance Committee
J. Blair Ward: 05-16-18; 05-21-18; 05-31-18

06-12-18

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

RESOLUTION NO. 2018-___

Disallowing claim of James Flood

Executive Summary

A claim has been made against Jefferson County for damages. The claim has been reviewed by the County's insurance carrier, Wisconsin Municipal Mutual Insurance Company (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 claimant notice of disallowance. The Finance Committee met on June 12, 2018, and recommended forwarding this resolution to the County Board to disallow the claim.

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>
James Flood	6/1/15	05/29/18	Claimant alleges that the Highway Department caused damage to his basement during a pulverizing project on County Road A in the Town of Milford	No estimate

WHEREAS, the damage is 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 claim on the basis that the claim was not filed timely and the County is not legally responsible for the alleged damage.

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board of Supervisors hereby disallows said claim and directs the Corporation Counsel to give the claimant notice of disallowance.

Fiscal Note: This matter has been referred to Wisconsin Municipal Mutual Insurance Company (WMMIC) and will be resolved in accordance with the terms of the County's policy.

Ayes _____ Noes _____ Abstain _____ Absent _____ Vacant _____

Requested by Finance Committee
J. Blair Ward: 05-31-18

06-12-18

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

06/08/2018
12:36:17

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2018 01 TO 2018 04

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
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12201 Finance							
12201 411100 General Property Taxes	-497,002	0	-497,002	-165,667.32	.00	-331,334.68	33.3%
12201 412100 Sales Taxes From County	-100	0	-100	-42.80	.00	-57.20	42.8%
12201 451004 Garnishment Fees	-15	0	-15	-15.00	.00	.00	100.0%
12201 451005 Child Support Fees	-1,000	0	-1,000	-432.00	.00	-568.00	43.2%
12201 451312 Emp Payroll Charges	-50	0	-50	-20.00	.00	-30.00	40.0%
12201 699992 Balance Forward Prior Year	0	-157,972	-157,972	.00	.00	-157,972.00	.0%
TOTAL Finance	-498,167	-157,972	-656,139	-166,177.12	.00	-489,961.88	25.3%
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12202 Dental Insurance Allocation							
12202 451026 Retiree Ins Premium Recovery	-23,930	0	-23,930	-4,512.38	.00	-19,417.62	18.9%
12202 451032 Cobra Premium Recovery	-2,600	0	-2,600	-997.56	.00	-1,602.44	38.4%
12202 451043 County Board Premiums	0	0	0	-396.00	.00	396.00	.0%
12202 451045 Employee Premiums	0	0	0	-136,079.89	.00	136,079.89	.0%
TOTAL Dental Insurance Allocation	-26,530	0	-26,530	-141,985.83	.00	115,455.83	535.2%
TOTAL General Fund	-524,697	-157,972	-682,669	-308,162.95	.00	-374,506.05	45.1%
TOTAL REVENUES	-524,697	-157,972	-682,669	-308,162.95	.00	-374,506.05	

06/08/2018
12:36:51

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2018 01 TO 2018 04

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
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12201 Finance							
12201 511110 Salary-Permanent Regular	177,607	0	177,607	55,898.31	.00	121,708.69	31.5%
12201 511210 Wages-Regular	130,723	0	130,723	41,262.05	.00	89,460.95	31.6%
12201 511220 Wages-Overtime	0	0	0	473.07	.00	-473.07	.0%
12201 511310 Wages-Sick Leave	0	0	0	518.68	.00	-518.68	.0%
12201 511320 Wages-Vacation Pay	0	0	0	1,177.88	.00	-1,177.88	.0%
12201 511330 Wages-Longevity Pay	855	0	855	.00	.00	855.00	.0%
12201 511340 Wages-Holiday Pay	0	0	0	2,135.56	.00	-2,135.56	.0%
12201 511350 Wages-Miscellaneous(Comp)	0	0	0	2,021.93	.00	-2,021.93	.0%
12201 512141 Social Security	23,064	0	23,064	7,600.82	.00	15,463.18	33.0%
12201 512142 Retirement (Employer)	20,715	0	20,715	6,942.69	.00	13,772.31	33.5%
12201 512144 Health Insurance	92,075	0	92,075	27,833.14	.00	64,241.86	30.2%
12201 512145 Life Insurance	148	0	148	47.00	.00	101.00	31.8%
12201 512150 FSA Contribution	1,250	0	1,250	1,250.00	.00	.00	100.0%
12201 512173 Dental Insurance	4,824	0	4,824	1,401.49	.00	3,422.51	29.1%
12201 521213 Accounting & Auditing	13,687	0	13,687	.00	.00	13,687.00	.0%
12201 521219 Other Professional Serv	2,900	0	2,900	.00	.00	2,900.00	.0%
12201 521296 Computer Support	3,772	0	3,772	7,127.00	.00	-3,355.00	188.9%
12201 531303 Computer Equipmt & Software	500	0	500	.00	.00	500.00	.0%
12201 531311 Postage & Box Rent	2,300	0	2,300	1,041.09	.00	1,258.91	45.3%
12201 531312 Office Supplies	2,900	0	2,900	125.48	.00	2,774.52	4.3%
12201 531313 Printing & Duplicating	700	0	700	529.33	.00	170.67	75.6%
12201 531324 Membership Dues	955	0	955	856.14	.00	98.86	89.6%
12201 532325 Registration	2,185	0	2,185	1,045.00	.00	1,140.00	47.8%
12201 532332 Mileage	740	0	740	.00	.00	740.00	.0%
12201 532334 Commercial Travel	500	0	500	235.96	.00	264.04	47.2%
12201 532335 Meals	300	0	300	.00	.00	300.00	.0%
12201 532336 Lodging	1,240	0	1,240	.00	.00	1,240.00	.0%
12201 533225 Telephone & Fax	100	0	100	32.95	.00	67.05	33.0%
12201 535242 Maintain Machinery & Equip	400	0	400	187.55	.00	212.45	46.9%
12201 571004 IP Telephony Allocation	543	0	543	181.00	.00	362.00	33.3%
12201 571005 Duplicating Allocation	28	0	28	9.32	.00	18.68	33.3%
12201 571009 MIS PC Group Allocation	7,900	0	7,900	2,633.32	.00	5,266.68	33.3%
12201 571010 MIS Systems Grp Alloc(ISIS)	3,959	0	3,959	1,319.68	.00	2,639.32	33.3%
12201 591519 Other Insurance	1,297	0	1,297	432.48	.00	864.52	33.3%
12201 594818 Capital Computer	0	157,972	157,972	87,146.88	.00	70,825.12	55.2%
TOTAL Finance	498,167	157,972	656,139	251,465.80	.00	404,673.20	38.3%
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12202 Dental Insurance Allocation							
12202 599951 Year End Alloc	2,650	0	2,650	.00	.00	2,650.00	.0%

06/08/2018
12:36:51

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2018 01 TO 2018 04

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12202 599982 Retiree Dental Claims	16,880	0	16,880	4,561.20	.00	12,318.80	27.0%
12202 599984 Cobra Dental Claims	7,000	0	7,000	572.80	.00	6,427.20	8.2%
12202 599986 Administrative Fees Dental	0	0	0	13,860.48	.00	-13,860.48	.0%
12202 599989 Employee Dental Claims	0	0	0	136,720.63	.00	-136,720.63	.0%
12202 599992 Administrative Dental Retiree	0	0	0	272.02	.00	-272.02	.0%
TOTAL Dental Insurance Allocation	26,530	0	26,530	155,987.13	.00	-129,457.13	588.0%
TOTAL General Fund	524,697	157,972	682,669	407,452.93	.00	275,216.07	59.7%
TOTAL EXPENSES	524,697	157,972	682,669	407,452.93	.00	275,216.07	

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12:37:57

Jefferson County
FLEXIBLE PERIOD REPORT

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FROM 2018 01 TO 2018 04

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	859,511	0	859,511	286,503.68	.00	573,007.32	33.3%
13201 411300 DNR Pilot	-60,000	0	-60,000	-61,665.76	.00	1,665.76	102.8%
13201 411500 Managed Forest	-2,500	0	-2,500	-3,663.52	.00	1,163.52	146.5%
13201 418100 Interest On Taxes	-450,000	0	-450,000	-136,027.08	.00	-313,972.92	30.2%
13201 441030 Ag Use Conversion Penalty	-5,000	0	-5,000	-573.39	.00	-4,426.61	11.5%
13201 451007 Treasurers Fees	-500	0	-500	-265.50	.00	-234.50	53.1%
13201 481001 Interest & Dividends	-566,000	0	-566,000	-281,061.04	.00	-284,938.96	49.7%
13201 481004 Fair Market Value Adjustment	0	0	0	292,495.86	.00	-292,495.86	.0%
TOTAL County Treasurer	-224,489	0	-224,489	95,743.25	.00	-320,232.25	-42.6%
13202 Tax Deed Expense							
13202 411100 General Property Taxes	-25,000	0	-25,000	-8,333.32	.00	-16,666.68	33.3%
13202 482002 Rent Of County Property	0	0	0	-1,827.94	.00	1,827.94	.0%
13202 483005 Gain/Loss-Sale Forclosed Prpt	0	0	0	-17,649.41	.00	17,649.41	.0%
TOTAL Tax Deed Expense	-25,000	0	-25,000	-27,810.67	.00	2,810.67	111.2%
13203 Plat Books							
13203 411100 General Property Taxes	1,750	0	1,750	583.32	.00	1,166.68	33.3%
13203 451010 Sale Of Maps & Plat Books	-2,500	0	-2,500	-545.94	.00	-1,954.06	21.8%
13203 451308 Postage Fees	-50	0	-50	-9.00	.00	-41.00	18.0%
13203 471212 State Plat Book Sales	0	0	0	-60.66	.00	60.66	.0%
13203 474014 Dept Plat Book Charges	-200	0	-200	-121.32	.00	-78.68	60.7%
TOTAL Plat Books	-1,000	0	-1,000	-153.60	.00	-846.40	15.4%
TOTAL General Fund	-250,489	0	-250,489	67,778.98	.00	-318,267.98	-27.1%
TOTAL REVENUES	-250,489	0	-250,489	67,778.98	.00	-318,267.98	

06/08/2018
12:38:40

Jefferson County
FLEXIBLE PERIOD REPORT

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FROM 2018 01 TO 2018 04

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	69,536	0	69,536	22,999.84	.00	46,536.16	33.1%
13201 511210 Wages-Regular	46,563	0	46,563	12,666.72	.00	33,896.28	27.2%
13201 511310 Wages-Sick Leave	0	0	0	495.65	.00	-495.65	.0%
13201 511330 Wages-Longevity Pay	165	0	165	.00	.00	165.00	.0%
13201 511340 Wages-Holiday Pay	0	0	0	267.34	.00	-267.34	.0%
13201 511350 Wages-Miscellaneous(Comp)	0	0	0	102.60	.00	-102.60	.0%
13201 512141 Social Security	8,704	0	8,704	2,700.96	.00	6,003.04	31.0%
13201 512142 Retirement (Employer)	7,790	0	7,790	2,447.66	.00	5,342.34	31.4%
13201 512144 Health Insurance	39,040	0	39,040	11,879.02	.00	27,160.98	30.4%
13201 512145 Life Insurance	88	0	88	28.07	.00	59.93	31.9%
13201 512150 FSA Contribution	530	0	530	530.00	.00	.00	100.0%
13201 512173 Dental Insurance	2,290	0	2,290	640.51	.00	1,649.49	28.0%
13201 521232 Investment Advisor Fees	29,000	0	29,000	7,226.65	.00	21,773.35	24.9%
13201 531311 Postage & Box Rent	6,500	0	6,500	867.40	.00	5,632.60	13.3%
13201 531312 Office Supplies	1,000	0	1,000	55.74	.00	944.26	5.6%
13201 531313 Printing & Duplicating	200	0	200	45.41	.00	154.59	22.7%
13201 531321 Publication Of Legal Notice	2,000	0	2,000	943.80	.00	1,056.20	47.2%
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	350	0	350	.00	.00	350.00	.0%
13201 533225 Telephone & Fax	100	0	100	26.51	.00	73.49	26.5%
13201 535242 Maintain Machinery & Equip	0	0	0	70.90	.00	-70.90	.0%
13201 571004 IP Telephony Allocation	326	0	326	108.68	.00	217.32	33.3%
13201 571005 Duplicating Allocation	104	0	104	34.68	.00	69.32	33.3%
13201 571009 MIS PC Group Allocation	5,821	0	5,821	1,940.32	.00	3,880.68	33.3%
13201 571010 MIS Systems Grp Alloc(ISIS)	1,764	0	1,764	588.00	.00	1,176.00	33.3%
13201 591519 Other Insurance	488	0	488	162.72	.00	325.28	33.3%
13201 593256 Bank Charges	1,500	0	1,500	463.79	.00	1,036.21	30.9%
TOTAL County Treasurer	224,489	0	224,489	67,392.97	.00	157,096.03	30.0%
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13202 Tax Deed Expense							
13202 521212 Legal	100	0	100	.00	.00	100.00	.0%

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Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2018 01 TO 2018 04

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
13202 521219 Other Professional Serv	2,000	0	2,000	.00	.00	2,000.00	.0%
13202 521255 Paper Service	200	0	200	240.00	.00	-40.00	120.0%
13202 521273 Title Search	2,000	0	2,000	-1,775.00	.00	3,775.00	88.8%
13202 531311 Postage & Box Rent	200	0	200	.00	.00	200.00	.0%
13202 531321 Publication Of Legal Notice	5,000	0	5,000	3,287.00	.00	1,713.00	65.7%
13202 531326 Advertising	500	0	500	.00	.00	500.00	.0%
13202 533221 Water	0	0	0	112.08	.00	-112.08	.0%
13202 535242 Maintain Machinery & Equip	0	0	0	455.00	.00	-455.00	.0%
13202 593742 Uncollected Taxes	15,000	0	15,000	479.60	.00	14,520.40	3.2%
TOTAL Tax Deed Expense	25,000	0	25,000	2,798.68	.00	22,201.32	11.2%
13203 Plat Books							
13203 531349 Other Operating Expenses	1,000	0	1,000	.00	.00	1,000.00	.0%
TOTAL Plat Books	1,000	0	1,000	.00	.00	1,000.00	.0%
TOTAL General Fund	250,489	0	250,489	70,191.65	.00	180,297.35	28.0%
TOTAL EXPENSES	250,489	0	250,489	70,191.65	.00	180,297.35	

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Jefferson County
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FROM 2018 01 TO 2018 04

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	-167,389	0	-167,389	-55,796.32	.00	-111,592.68	33.3%
11301 421001 State Aid	-107,827	0	-107,827	-53,914.00	.00	-53,913.00	50.0%
11301 421010 M S L Incentives	-19,000	0	-19,000	.00	.00	-19,000.00	.0%
11301 421012 State Aid Cs + All Others	-697,839	0	-697,839	-143,438.62	.00	-554,400.38	20.6%
11301 421013 Other Dept Wage Retention	-37,121	0	-37,121	-4,956.32	.00	-32,164.68	13.4%
11301 421014 State Aid Wages Allocation	0	0	0	14,868.99	.00	-14,868.99	.0%
11301 421038 Cs Indirect Cost	0	0	0	-12,571.00	.00	12,571.00	.0%
11301 421050 CS Performance Based Inc	-164,729	0	-164,729	-91,141.25	.00	-73,587.75	55.3%
11301 421058 State Aid - Prior Year	0	0	0	-1,154.39	.00	1,154.39	.0%
11301 421096 State Aid Medical Support	-9,200	0	-9,200	.00	.00	-9,200.00	.0%
11301 442004 Extradition Reimbursement	-500	0	-500	-67.95	.00	-432.05	13.6%
11301 451011 CS Prog Fee Reduce 66%	6,930	0	6,930	1,564.73	.00	5,365.27	22.6%
11301 451013 NIVD Activities Reduction	-3,400	0	-3,400	-410.34	.00	-2,989.66	12.1%
11301 451014 CS Program Fees	-10,500	0	-10,500	-3,933.79	.00	-6,566.21	37.5%
11301 455003 Non-IVD Service Fees	-1,270	0	-1,270	-350.00	.00	-920.00	27.6%
11301 699992 Balance Forward Prior Year	0	-11,000	-11,000	.00	.00	-11,000.48	.0%
TOTAL Child Support	-1,211,845	-11,000	-1,222,845	-351,300.26	.00	-871,545.22	28.7%
TOTAL General Fund	-1,211,845	-11,000	-1,222,845	-351,300.26	.00	-871,545.22	28.7%
TOTAL REVENUES	-1,211,845	-11,000	-1,222,845	-351,300.26	.00	-871,545.22	

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Jefferson County
FLEXIBLE PERIOD REPORT

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FROM 2018 01 TO 2018 04

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	ACTUALS	ENCUMBRANCES	AVAILABLE	PCT
100 General Fund	APPROP	ADJSTMTS	BUDGET			BUDGET	USED
11301 Child Support							
11301 511110 Salary-Permanent Regular	239,146	0	239,146	69,007.00	.00	170,139.00	28.9%
11301 511210 Wages-Regular	480,191	0	480,191	125,628.62	.00	354,562.38	26.2%
11301 511220 Wages-Overtime	4,971	0	4,971	2,527.94	.00	2,443.06	50.9%
11301 511310 Wages-Sick Leave	0	0	0	8,315.00	.00	-8,315.00	.0%
11301 511320 Wages-Vacation Pay	0	0	0	9,015.41	.00	-9,015.41	.0%
11301 511330 Wages-Longevity Pay	2,159	0	2,159	.00	.00	2,159.00	.0%
11301 511340 Wages-Holiday Pay	0	0	0	5,094.67	.00	-5,094.67	.0%
11301 511350 Wages-Miscellaneous(Comp)	0	0	0	997.45	.00	-997.45	.0%
11301 511380 Wages-Bereavement	0	0	0	338.80	.00	-338.80	.0%
11301 512141 Social Security	54,074	0	54,074	16,165.54	.00	37,908.46	29.9%
11301 512142 Retirement (Employer)	48,215	0	48,215	14,802.02	.00	33,412.98	30.7%
11301 512144 Health Insurance	183,585	0	183,585	52,173.19	.00	131,411.81	28.4%
11301 512145 Life Insurance	289	0	289	78.42	.00	210.58	27.1%
11301 512150 FSA Contribution	2,575	0	2,575	2,375.00	.00	200.00	92.2%
11301 512173 Dental Insurance	11,592	0	11,592	3,157.25	.00	8,434.75	27.2%
11301 521255 Paper Service	7,350	3,500	10,850	3,387.00	.00	7,463.00	31.2%
11301 521256 Genetic Tests	7,500	0	7,500	1,955.00	.00	5,545.00	26.1%
11301 521296 Computer Support	1,301	0	1,301	1,301.00	.00	.00	100.0%
11301 529160 Interpreter Fee	2,600	0	2,600	875.00	.00	1,725.00	33.7%
11301 529299 Purchase Care & Services	60,480	0	60,480	30,240.00	.00	30,240.00	50.0%
11301 531003 Notary Public Related	180	0	180	60.00	.00	120.00	33.3%
11301 531246 FPLS Fees	2,800	0	2,800	697.00	.00	2,103.00	24.9%
11301 531301 Office Equipment	4,405	0	4,405	.00	.00	4,405.00	.0%
11301 531303 Computer Equipmt & Software	0	7,500	7,500	.00	.00	7,500.48	.0%
11301 531310 Postage Special	450	0	450	94.21	.00	355.79	20.9%
11301 531311 Postage & Box Rent	17,200	0	17,200	5,672.17	.00	11,527.83	33.0%
11301 531312 Office Supplies	14,000	0	14,000	350.99	.00	13,649.01	2.5%
11301 531313 Printing & Duplicating	3,903	0	3,903	176.97	.00	3,726.03	4.5%
11301 531314 Small Items Of Equipment	2,000	0	2,000	.00	.00	2,000.00	.0%
11301 531321 Publication Of Legal Notice	1,200	0	1,200	338.00	.00	862.00	28.2%
11301 531323 Subscriptions-Tax & Law	1,680	0	1,680	520.12	.00	1,159.88	31.0%
11301 531324 Membership Dues	1,958	0	1,958	405.00	.00	1,553.00	20.7%
11301 531326 Advertising	0	0	0	150.63	.00	-150.63	.0%
11301 531348 Educational Supplies	1,300	0	1,300	415.04	.00	884.96	31.9%
11301 531351 Gas/Diesel	0	0	0	40.00	.00	-40.00	.0%
11301 532325 Registration	1,580	0	1,580	80.00	.00	1,500.00	5.1%
11301 532332 Mileage	1,030	0	1,030	283.58	.00	746.42	27.5%
11301 532334 Commercial Travel	0	0	0	994.80	.00	-994.80	.0%

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Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2018 01 TO 2018 04

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
11301 532335 Meals	714	0	714	173.42	.00	540.58	24.3%
11301 532336 Lodging	1,965	0	1,965	246.00	.00	1,719.00	12.5%
11301 532339 Other Travel & Tolls	700	0	700	117.80	.00	582.20	16.8%
11301 532340 Contracted Extraditions	7,000	0	7,000	3,795.25	.00	3,204.75	54.2%
11301 533225 Telephone & Fax	785	0	785	144.24	.00	640.76	18.4%
11301 535242 Maintain Machinery & Equip	1,550	0	1,550	1,569.55	.00	-19.55	101.3%
11301 571004 IP Telephony Allocation	1,846	0	1,846	615.32	.00	1,230.68	33.3%
11301 571005 Duplicating Allocation	285	0	285	95.00	.00	190.00	33.3%
11301 571009 MIS PC Group Allocation	23,283	0	23,283	7,761.00	.00	15,522.00	33.3%
11301 571010 MIS Systems Grp Alloc(ISIS)	10,894	0	10,894	3,631.32	.00	7,262.68	33.3%
11301 591519 Other Insurance	3,109	0	3,109	1,036.28	.00	2,072.72	33.3%
TOTAL Child Support	1,211,845	11,000	1,222,845	376,898.00	.00	845,947.48	30.8%
TOTAL General Fund	1,211,845	11,000	1,222,845	376,898.00	.00	845,947.48	30.8%
TOTAL EXPENSES	1,211,845	11,000	1,222,845	376,898.00	.00	845,947.48	

Jefferson County

Revenues through June 8, 2018

Department	2018 Revised Budget	2018 Actual	2018 Available	% Collected
Administration Total	-530,385.00	-261,715.75	-268,669.25	49.34%
Central Services Total	-809,762.00	-336,213.66	-473,548.34	41.52%
Child Support Total	-1,211,845.00	-366,464.47	-845,380.53	30.24%
Clerk of Courts Total	-2,685,288.00	-1,111,593.44	-1,573,694.56	41.40%
Corporation Counsel Total	-372,363.00	-155,151.25	-217,211.75	41.67%
County Board Total	-449,187.00	-183,011.87	-266,175.13	40.74%
County Clerk Total	-451,178.00	-194,019.87	-257,158.13	43.00%
District Attorney Total	-828,933.00	-331,552.75	-497,380.25	40.00%
Economic Development Total	-452,479.00	-229,889.00	-222,590.00	50.81%
Emergency Management Total	-185,518.00	-91,285.41	-94,232.59	49.21%
Fair Park Total	-1,194,615.79	-282,603.57	-912,012.22	23.66%
Finance Department Total	-524,697.00	-386,118.20	-138,578.80	73.59%
General Revenues & Expenditure Total	-788,585.00	1,733,653.69	-2,522,238.69	-219.84%
Health Department Total	-1,428,234.00	-494,779.50	-933,454.50	34.64%
Highway Department Total	-11,126,883.00	-3,625,120.00	-7,501,763.00	32.58%
Human Resources Total	-507,173.00	-206,960.30	-300,212.70	40.81%
Human Services Department Total	-23,605,480.00	-6,884,672.21	-16,720,807.79	29.17%
Land & Water Conservation Total	-658,968.00	-177,836.75	-481,131.25	26.99%
Land Information Total	-596,715.00	-238,076.54	-358,638.46	39.90%
Library Total	-1,126,933.00	-469,555.45	-657,377.55	41.67%
Management Information Systems Total	-1,371,748.00	-1,217,821.06	-153,926.94	88.78%
Medical Examiner Total	-212,397.00	-80,471.40	-131,925.60	37.89%
Null Total	-1,134,018.00	-516,593.89	-617,424.11	45.55%
Parks Department Total	-1,294,164.00	-450,355.56	-843,808.44	34.80%
Planning And Zoning Total	-610,470.00	-222,614.55	-387,855.45	36.47%
Register Of Deeds Total	-325,517.00	-177,072.12	-148,444.88	54.40%
Sheriff Department Total	-14,229,886.00	-5,841,363.30	-8,388,522.70	41.05%
Treasurer Total	-250,489.00	-17,548.90	-232,940.10	7.01%
UW Extension Total	-275,413.00	-118,726.45	-156,686.55	43.11%
Veterans Services Total	-188,766.00	-83,126.99	-105,639.01	44.04%
Grand Total	-69,428,089.79	-23,018,660.52	-46,409,429.27	33.15%

Jefferson County
Expenditures Through June 8, 2018

Department	2018 Revised Budget	2018 Actual	2018 Available	% Spent
Administration Total	530,385.00	206,010.89	143,924.11	38.84%
Central Services Total	1,057,762.00	432,249.76	577,687.97	40.86%
Child Support Total	1,222,845.48	477,090.73	745,754.75	39.01%
Clerk of Courts Total	2,735,288.00	1,043,852.20	1,629,821.35	38.16%
Corporation Counsel Total	372,363.00	151,642.28	220,720.72	40.72%
County Board Total	459,183.78	189,846.67	269,337.11	41.34%
County Clerk Total	504,879.00	337,033.82	167,845.18	66.76%
District Attorney Total	828,933.00	339,465.88	489,467.12	40.95%
Economic Development Total	544,441.18	140,524.18	398,617.00	25.81%
Emergency Management Total	187,084.75	74,143.15	112,941.60	39.63%
Fair Park Total	1,323,615.79	285,283.33	1,017,277.40	21.55%
Finance Department Total	682,669.00	501,612.18	181,056.82	73.48%
General Revenues & Expenditure Total	1,124,420.00	14,492.02	1,109,927.98	1.29%
Health Department Total	1,583,285.00	621,316.01	961,968.99	39.24%
Highway Department Total	11,126,883.00	3,289,164.80	7,837,718.20	29.56%
Human Resources Total	567,173.00	278,886.32	205,766.93	49.17%
Human Services Department Total	24,331,603.00	8,645,501.85	15,527,833.85	35.53%
Land & Water Conservation Total	784,102.20	262,694.64	521,407.56	33.50%
Land Information Total	763,561.88	274,443.45	416,285.09	35.94%
Library Total	1,126,933.00	1,125,652.06	1,280.94	99.89%
Management Information Systems Total	1,552,748.00	915,801.06	607,485.78	58.98%
Medical Examiner Total	212,397.00	90,889.42	121,448.58	42.79%
Null Total	1,134,018.00	1,298,810.89	-164,792.89	114.53%
Parks Department Total	2,074,665.60	358,144.52	1,667,225.95	17.26%
Planning And Zoning Total	782,758.58	288,160.98	494,597.60	36.81%
Register Of Deeds Total	336,066.67	154,724.84	181,341.83	46.04%
Sheriff Department Total	14,920,513.03	6,011,243.41	8,642,504.20	40.29%
Treasurer Total	250,489.00	88,241.73	162,247.27	35.23%
UW Extension Total	306,772.00	122,839.99	183,932.01	40.04%
Veterans Services Total	208,366.68	77,683.57	130,488.11	37.28%

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

Ledger Date	Description	General (599900)	Other (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
12-Apr-18	JDE and TSM Support - one year	(40,351.00)			Finance Committee	12-Apr-18
Total amount available		399,649.00	187,585.00	290,000.00		
Net		399,649.00	187,585.00	290,000.00		