

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

Date: Thursday, July 12, 2018

Time: 8:30 a.m.

Committee members:	Jones, Richard (Chair)	Kutz, Russell (Secretary)
	Rinard, Amy	Jaeckel, George (Vice Chair)
	Nelan, 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 June 12, 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. Discussion and possible action on Child Support Awareness Month Proclamation (8:35 a.m.)
9. Discussion and possible action on out-of-state travel – Finance Department (8:35 a.m.)
10. Discussion and possible action on fund balance policy application and public safety communication system (8:40 a.m.)
11. 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.)
12. 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.)
13. Reconvene in open session (9:45 a.m.)
14. Review of the financial statements and department update for May 2018-Finance Department. (10:00 a.m.)
15. Review of the financial statements and department update for May 2018-Treasurer Department. (10:00 a.m.)
16. Review of the financial statements and department update for May 2018-Child Support Department. (10:00 a.m.)
17. Discussion on 2018 projections of budget vs. actual revenues and expenditures. (10:00 a.m.)
18. Update on contingency fund balance (10:05 a.m.)
19. Discussion of funding for projects related to the new Highway Facilities and sale of old Highway Facilities (10:05 a.m.)
20. Set future meeting schedule, next meeting date, and possible agenda items (10:05 a.m.)
21. Review of invoices (10:05 a.m.)
22. Adjourn (10:30 a.m.)

Next scheduled meetings:

Thursday August 7, 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
June 12, 2018

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

1. **Call to order** – Richard Jones 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. No other County Board members were present. Staff in attendance were Ben Wehmeier, Blair Ward, Marc DeVries, Paul Milbrath, Jeff Parker, and Connie Freeberg. Members of the public present were Dan Berg, partner from Sikich, and Alexa Zoellner from the Jefferson Daily Union.
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. **Approval of Finance Committee minutes for May 10, 2018.** A motion was made by Rinard/Jaeckel to approve the May 10, 2018 minutes. The motion passed 5-0.
6. **Communications** – None.
7. **Public Comment** – None.
8. **Annual Audit Results** – Dan Berg, Partner from Sikich LLP presented the results of the annual audit. The audit opinion is unmodified, and there were no material weaknesses or significant deficiencies to report.
9. **Discussion and possible action on Sale of Ixonia Satellite Shop** – County Administrator Wehmeier explained that the bids were opened on May 14th with the highest bidder being Jason Hughes with a bid amount of \$150,100. Motion by Rinard/Jaeckel to award the bid to Jason Hughes. The motion passed 5-0.
10. **Discussion and possible action on Sale of Lake Mills Satellite Shop** – County Administrator Wehmeier explained that the bids were opened on June 11th with the highest bidder being Chandler White with a bid amount of \$140,000. Motion by Rinard/Jaeckel to award the bid to Chandler White. The motion passed 5-0.
11. **Discussion and possible action on Disallowing Claim of James Flood** – County Administrator Wehmeier explained that WMMIC, Jefferson County’s insurance carrier, has recommended the disallowance of the claim by James Flood for damage to his basement during a road pulverizing project conducted by the Jefferson County Highway Department. Motion made by Jaeckel/Rinard to recommend the disallowance of the claim to the County Board. Motion passed 5-0.

12. **Discussion and possible action on transfer of contingency funds of up to \$50,000 for Sheriff's Department Dispatch Study** – County Administrator Wehmeier explained that the Dispatch equipment was in need up an upgrade. Further information is needed to determine the scope of the repairs and upgrades needed. He is requesting a contingency transfer of up to \$50,000 to commission a study of the County's dispatch system. A motion was made by Rinard/Jaeckel to approve a transfer from contingency to the Sheriff's Office dispatch budget for a study of the condition of the dispatch system. Motion passed 5-0.
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.** Corporation Counsel Ward discussed the changes to the In Rem property listings since the previous Finance Committee meeting. Corporation Counsel Ward discussed his thoughts on a policy for eviction where there were tenants occupying a foreclosed property. Ward recommends evaluating each property on a case by case basis with considerations being the desire to maintain the property in a habitable condition and that the tenants agreeing to allow the County to show the property with adequate notice. Supervisor Nelan recommended having the properties inspected by a certified inspector upon foreclosure. Ward recommended that the occupants sign a written agreement upon the County taking ownership of the property. No action taken.
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 by roll call. Motion passed 5-0.
15. **Reconvene in open session.** A motion was made by Jaeckel/Rinard to reconvene into open session by roll call. Motion passed 5-0.
16. **Review of the financial statements and department update for April 2018-Finance Department** – DeVries explained that there are currently no concerns.
17. **Review of the financial statements and department update for April 2018-Treasurers Department** – No action taken.
18. **Review of the financial statements and department update for April 2018-Child Support Department.** No action taken.
19. **Discussion 2018 projections of budget vs. actual.** No action taken.
20. **Update on contingency fund balance.** DeVries noted that the current balance of 2018 general contingency funds is \$399,649 before transfers approved at this meeting. The other contingency fund balance is \$187,585 and the vested benefits balance is \$290,000.
21. **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.
22. **Set future meeting schedule, next meeting date, and possible agenda items.** The next regular meeting was scheduled for Thursday July 12, 2018 at 8:30 a.m. Potential items for discussion are fund balance policy application.

23. Payment of Invoices-After review of the invoices, a motion was made by Rinard/Kutz to approve the payment of invoices totaling \$3,316,183.23. The motion passed 5-0.

24. Adjourn – A motion was made by Jaeckel/Kutz to adjourn at 10:15 a.m. The motion passed 5-0.

Respectfully submitted,

Russell Kutz, Secretary
Finance Committee
Jefferson County
/mad

PROCLAMATION

Proclaiming August as Child Support Awareness Month in Jefferson County

WHEREAS, the State of Wisconsin recognizes children as its greatest resource, and

WHEREAS, children’s well-being, economic security and success in life are enhanced by parents who provide financial and emotional support, and

WHEREAS, Wisconsin’s Child Support Program ensures that parents take responsibility for the care and well-being of their children, supporting the involvement of parents in their children’s lives and providing services to both custodial and noncustodial parents, and

WHEREAS, child support agencies in Wisconsin collected more than \$697 million in child support in 2017, and

WHEREAS, sustaining the Child Support Program is an effective investment in Wisconsin’s future because the Child Support Program increases self-sufficiency, reduces child poverty and has a positive effect on children’s well-being, and

WHEREAS, increased public awareness of the importance of providing children with the support they need and the services offered by the Child Support Program through its county and tribal-child support agencies benefits Wisconsin’s children and families,

NOW, THEREFORE, the Jefferson County Board of Supervisors does hereby proclaim August as Child Support Awareness Month and commends this observance to all citizens.

Ayes _____ Noes _____ Abstain _____ Absent _____ Vacant _____

Requested by
Finance Committee

08-13-18

Stacey Jensen: 06-13-18; J. Blair Ward: 06-19-18

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

Marc DeVries

From: Christopher Fabian <cfabian@resourcex.net>
Sent: Thursday, May 24, 2018 9:57 AM
To: Benjamin Wehmeier; Marc DeVries
Cc: Joshua Schoemann
Subject: Re: PBB in Jefferson County

Follow Up Flag: Follow up
Flag Status: Flagged

Hi Ben and Marc – hope you’re getting set for a great holiday weekend ahead!

I have an exciting offer for you and the County, specifically and uniquely invented for you. We’ve talked as a team about the discussions we’ve had with you, and how important PBB can be to the County. We want you to join us in Denver for our PBB Conference, and we want to make it free!

I hope this is excellent news! I’m cc’ing Josh Schoemann as well – Josh is a keynote speaker at this year’s Conference because of the successes he’s been able to achieve in Washington County.

[This August 8th, 9th and 10th in Denver, our annual Priority Based Budgeting Conference](#) will have 2 components:

1. **Fast-track Boot Camp, Aug 8th:** the Boot Camp is meant to provide a training on everything we know, so that you can apply the mechanics of PBB back home whether you hire us for implementation, or if you desire to self-implement. It's designed to offer the lowest cost complete education on implementation so communities can be successful in bringing PBB to life, even if they never work with us.
2. **User Group Summit, Aug 9th and 10th:** for two days following Boot Camp, PBB implementers from across the Country will assemble to share lessons learned from PBB, how they’ve engaged residents, how they’ve directly partnered with other agencies to free up upwards of 10% of their budgets, and how they’ve re-allocated resources to balance the budget and launch new programs to pursue massive challenges like ending generational poverty, ending homelessness and addressing the opioid epidemic. Elected officials, executive level administration and department heads will be in attendance to share their experiences and pass along the lessons learned.

Here's the link to register, read about our speakers and view sessions: <https://www.resourcex.net/conference>

For organizations who are underway with an agreement for PBB implementation with us by the time of the conference, then we’ll offer Free Boot Camp registration as an incentive and as part of your agreement. This will fast-track some of the teaching we will want to provide anyway, and in an environment around the nation’s foremost experts and experienced implementers to really help you master PBB.

I really hope you're able to make it to Colorado to be with us in Denver this August !!

Can I help answer any questions you may have?

Thanks!
Chris

Chris Fabian

Text/Cell: 303-520-1356



2018 Bootcamp and Summit
Sustainable Solutions for the Future

August 8, 2018, Bootcamp
August 9-10, 2018, Summit
The Alliance Center, Denver, CO
www.resourcex.net/conference



Fund Balance Policy Application

For Budget Year 2019

	General Fund		Health Department
Audited fund balance, 12/31/17	30,142,729		-
Unadjusted fund balance, 12/31/17		30,142,729	656,149
Less non-spendable fund balances:			
Inventory	(275,957)		
Deposits held by WMMIC (\$783,000-not included in policy)	-		
Delinquent property taxes	(1,429,877)		
Prepaid expenditures	<u>(923,855)</u>	(2,629,689)	(20,574)
Less restricted fund balances			
Other restricted fund balances by departments	<u>(1,844,249)</u>	(1,844,249)	-
Less committed fund balances			
Liability insurance	<u>(242,150)</u>	(242,150)	
Less assigned fund balances			
Fund balance applied against 2018 tax levy	(1,356,476)		
Fund balance applied against 2018 tax levy-Health	-		(154,545)
Other committed fund balances by departments	(1,150,519)		
Fund balance committed for 2018 MIS budget	<u>-</u>	(2,506,995)	
Vested holiday pay	(278)		
Vested sick pay reserve	(1,066,956)		
Elected sick pay reserve (included above)	(56,104)		
Vested vacation pay reserve	(1,824,617)		
Vested comp pay reserve	<u>(37,958)</u>	(2,985,913) *	
Less assigned fund balance for working capital			
Health Dept working capital surplus	<u>-</u>	-	
Unassigned fund balance, 12/31/17		19,933,733	481,030
Working Capital			
Total budgeted expenditures (2018 budget)	69,646,270		1,578,058
Working capital (required two month minimum)	(11,607,713)		(263,011)
Working capital (three months goal)	<u>(5,803,856)</u>	(17,411,569)	<u>(131,505)</u>
Unassigned fund balance less working capital 12/31/17		2,522,165	86,515
Less County Board actions during 2018			
Net "available" unassigned fund balance		<u>2,522,165</u>	<u>86,515</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.

07/10/2018
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Jefferson County
FLEXIBLE PERIOD REPORT

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FROM 2018 01 TO 2018 05

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
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12201 Finance							
12201 411100 General Property Taxes	-497,002	0	-497,002	-207,084.15	.00	-289,917.85	41.7%
12201 412100 Sales Taxes From County	-100	0	-100	-52.80	.00	-47.20	52.8%
12201 451004 Garnishment Fees	-15	0	-15	-15.00	.00	.00	100.0%
12201 451005 Child Support Fees	-1,000	0	-1,000	-525.00	.00	-475.00	52.5%
12201 451312 Emp Payroll Charges	-50	0	-50	-30.00	.00	-20.00	60.0%
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	-207,706.95	.00	-448,432.05	31.7%
12202 Dental Insurance Allocation							
12202 451026 Retiree Ins Premium Recovery	-23,930	0	-23,930	-5,633.82	.00	-18,296.18	23.5%
12202 451032 Cobra Premium Recovery	-2,600	0	-2,600	-1,217.88	.00	-1,382.12	46.8%
12202 451043 County Board Premiums	0	0	0	-612.00	.00	612.00	.0%
12202 451045 Employee Premiums	0	0	0	-183,514.63	.00	183,514.63	.0%
TOTAL Dental Insurance Allocation	-26,530	0	-26,530	-190,978.33	.00	164,448.33	719.9%
TOTAL General Fund	-524,697	-157,972	-682,669	-398,685.28	.00	-283,983.72	58.4%
TOTAL REVENUES	-524,697	-157,972	-682,669	-398,685.28	.00	-283,983.72	

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11:03:39

Jefferson County
FLEXIBLE PERIOD REPORT

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FROM 2018 01 TO 2018 05

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	70,011.79	.00	107,595.21	39.4%
12201 511210 Wages-Regular	130,723	0	130,723	51,549.64	.00	79,173.36	39.4%
12201 511220 Wages-Overtime	0	0	0	664.64	.00	-664.64	.0%
12201 511310 Wages-Sick Leave	0	0	0	728.40	.00	-728.40	.0%
12201 511320 Wages-Vacation Pay	0	0	0	2,002.80	.00	-2,002.80	.0%
12201 511330 Wages-Longevity Pay	855	0	855	.00	.00	855.00	.0%
12201 511340 Wages-Holiday Pay	0	0	0	3,344.53	.00	-3,344.53	.0%
12201 511350 Wages-Miscellaneous (Comp)	0	0	0	2,437.40	.00	-2,437.40	.0%
12201 512141 Social Security	23,064	0	23,064	9,598.88	.00	13,465.12	41.6%
12201 512142 Retirement (Employer)	20,715	0	20,715	8,762.52	.00	11,952.48	42.3%
12201 512144 Health Insurance	92,075	0	92,075	35,470.61	.00	56,604.39	38.5%
12201 512145 Life Insurance	148	0	148	59.49	.00	88.51	40.2%
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	1,847.21	.00	2,976.79	38.3%
12201 521213 Accounting & Auditing	13,687	0	13,687	6,055.50	.00	7,631.50	44.2%
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	1,235.74	.00	1,064.26	53.7%
12201 531312 Office Supplies	2,900	0	2,900	178.45	.00	2,721.55	6.2%
12201 531313 Printing & Duplicating	700	0	700	543.50	.00	156.50	77.6%
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	90.23	.00	209.77	30.1%
12201 532336 Lodging	1,240	0	1,240	479.93	.00	760.07	38.7%
12201 532339 Other Travel & Tolls	0	0	0	58.27	.00	-58.27	.0%
12201 533225 Telephone & Fax	100	0	100	32.95	.00	67.05	33.0%
12201 535242 Maintain Machinery & Equip	400	0	400	261.90	.00	138.10	65.5%
12201 571004 IP Telephony Allocation	543	0	543	226.25	.00	316.75	41.7%
12201 571005 Duplicating Allocation	28	0	28	11.65	.00	16.35	41.6%
12201 571009 MIS PC Group Allocation	7,900	0	7,900	3,291.65	.00	4,608.35	41.7%
12201 571010 MIS Systems Grp Alloc (ISIS)	3,959	0	3,959	1,649.60	.00	2,309.40	41.7%
12201 591519 Other Insurance	1,297	0	1,297	540.60	.00	756.40	41.7%
12201 594818 Capital Computer	0	157,972	157,972	88,484.38	.00	69,487.62	56.0%
TOTAL Finance	498,167	157,972	656,139	300,132.61	.00	356,006.39	45.7%

12202 Dental Insurance Allocation

07/10/2018
11:03:39

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2018 01 TO 2018 05

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12202 599951 Year End Alloc	2,650	0	2,650	.00	.00	2,650.00	.0%
12202 599982 Retiree Dental Claims	16,880	0	16,880	6,798.00	.00	10,082.00	40.3%
12202 599984 Cobra Dental Claims	7,000	0	7,000	831.40	.00	6,168.60	11.9%
12202 599986 Administrative Fees Dental	0	0	0	15,776.80	.00	-15,776.80	.0%
12202 599989 Employee Dental Claims	0	0	0	174,045.43	.00	-174,045.43	.0%
12202 599992 Administrative Dental Retiree	0	0	0	341.04	.00	-341.04	.0%
TOTAL Dental Insurance Allocation	26,530	0	26,530	197,792.67	.00	-171,262.67	745.5%
TOTAL General Fund	524,697	157,972	682,669	497,925.28	.00	184,743.72	72.9%
TOTAL EXPENSES	524,697	157,972	682,669	497,925.28	.00	184,743.72	

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11:00:28

Jefferson County
FLEXIBLE PERIOD REPORT

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FROM 2018 01 TO 2018 05

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
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13201 County Treasurer							
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13201 411100 General Property Taxes	859,511	0	859,511	358,129.60	.00	501,381.40	41.7%
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	-161,763.47	.00	-288,236.53	35.9%
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	-315.50	.00	-184.50	63.1%
13201 481001 Interest & Dividends	-566,000	0	-566,000	-374,521.03	.00	-191,478.97	66.2%
13201 481004 Fair Market Value Adjustment	0	0	0	293,233.81	.00	-293,233.81	.0%
13201 486004 Miscellaneous Revenue	0	0	0	-35.00	.00	35.00	.0%
TOTAL County Treasurer	-224,489	0	-224,489	48,825.74	.00	-273,314.74	-21.7%
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13202 Tax Deed Expense							
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13202 411100 General Property Taxes	-25,000	0	-25,000	-10,416.65	.00	-14,583.35	41.7%
13202 482002 Rent Of County Property	0	0	0	-2,477.94	.00	2,477.94	.0%
13202 483005 Gain/Loss-Sale Forclosed Prpt	0	0	0	-18,929.61	.00	18,929.61	.0%
TOTAL Tax Deed Expense	-25,000	0	-25,000	-31,824.20	.00	6,824.20	127.3%
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13203 Plat Books							
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13203 411100 General Property Taxes	1,750	0	1,750	729.15	.00	1,020.85	41.7%
13203 451010 Sale Of Maps & Plat Books	-2,500	0	-2,500	-758.25	.00	-1,741.75	30.3%
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	-220.08	.00	-779.92	22.0%
TOTAL General Fund	-250,489	0	-250,489	16,781.46	.00	-267,270.46	-6.7%
TOTAL REVENUES	-250,489	0	-250,489	16,781.46	.00	-267,270.46	

07/10/2018
11:01:49

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2018 01 TO 2018 05

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	29,150.96	.00	40,385.04	41.9%
13201 511210 Wages-Regular	46,563	0	46,563	15,580.71	.00	30,982.29	33.5%
13201 511310 Wages-Sick Leave	0	0	0	530.75	.00	-530.75	.0%
13201 511320 Wages-Vacation Pay	0	0	0	167.40	.00	-167.40	.0%
13201 511330 Wages-Longevity Pay	165	0	165	.00	.00	165.00	.0%
13201 511340 Wages-Holiday Pay	0	0	0	326.66	.00	-326.66	.0%
13201 511350 Wages-Miscellaneous (Comp)	0	0	0	205.20	.00	-205.20	.0%
13201 511380 Wages-Bereavement	0	0	0	43.88	.00	-43.88	.0%
13201 512141 Social Security	8,704	0	8,704	3,400.88	.00	5,303.12	39.1%
13201 512142 Retirement (Employer)	7,790	0	7,790	3,082.38	.00	4,707.62	39.6%
13201 512144 Health Insurance	39,040	0	39,040	15,048.00	.00	23,992.00	38.5%
13201 512145 Life Insurance	88	0	88	35.48	.00	52.52	40.3%
13201 512150 FSA Contribution	530	0	530	530.00	.00	.00	100.0%
13201 512173 Dental Insurance	2,290	0	2,290	870.84	.00	1,419.16	38.0%
13201 521232 Investment Advisor Fees	29,000	0	29,000	14,427.83	.00	14,572.17	49.8%
13201 531311 Postage & Box Rent	6,500	0	6,500	989.69	.00	5,510.31	15.2%
13201 531312 Office Supplies	1,000	0	1,000	367.17	.00	632.83	36.7%
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	105.98	.00	-105.98	.0%
13201 571004 IP Telephony Allocation	326	0	326	135.85	.00	190.15	41.7%
13201 571005 Duplicating Allocation	104	0	104	43.35	.00	60.65	41.7%
13201 571009 MIS PC Group Allocation	5,821	0	5,821	2,425.40	.00	3,395.60	41.7%
13201 571010 MIS Systems Grp Alloc (ISIS)	1,764	0	1,764	735.00	.00	1,029.00	41.7%
13201 591519 Other Insurance	488	0	488	203.40	.00	284.60	41.7%
13201 593256 Bank Charges	1,500	0	1,500	603.78	.00	896.22	40.3%
TOTAL County Treasurer	224,489	0	224,489	90,126.31	.00	134,362.69	40.1%
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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 05

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	471.90	.00	28.10	94.4%
13202 533221 Water	0	0	0	1,092.63	.00	-1,092.63	.0%
13202 535242 Maintain Machinery & Equip	0	0	0	455.00	.00	-455.00	.0%
13202 593742 Uncollected Taxes	15,000	0	15,000	463.46	.00	14,536.54	3.1%
TOTAL Tax Deed Expense	25,000	0	25,000	4,234.99	.00	20,765.01	16.9%
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	94,361.30	.00	156,127.70	37.7%
TOTAL EXPENSES	250,489	0	250,489	94,361.30	.00	156,127.70	

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Jefferson County
FLEXIBLE PERIOD REPORT

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FROM 2018 01 TO 2018 05

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	-69,745.40	.00	-97,643.60	41.7%
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	-4,938.92	.00	-5,561.08	47.0%
11301 455003 Non-IVD Service Fees	-1,270	0	-1,270	-560.00	.00	-710.00	44.1%
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	-366,464.47	.00	-856,381.01	30.0%
TOTAL General Fund	-1,211,845	-11,000	-1,222,845	-366,464.47	.00	-856,381.01	30.0%
TOTAL REVENUES	-1,211,845	-11,000	-1,222,845	-366,464.47	.00	-856,381.01	

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Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2018 01 TO 2018 05

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 511110 Salary-Permanent Regular	239,146	0	239,146	87,301.98	.00	151,844.02	36.5%
11301 511210 Wages-Regular	480,191	0	480,191	158,262.94	.00	321,928.06	33.0%
11301 511220 Wages-Overtime	4,971	0	4,971	2,827.63	.00	2,143.37	56.9%
11301 511310 Wages-Sick Leave	0	0	0	9,568.12	.00	-9,568.12	.0%
11301 511320 Wages-Vacation Pay	0	0	0	12,712.33	.00	-12,712.33	.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	7,849.68	.00	-7,849.68	.0%
11301 511350 Wages-Miscellaneous (Comp)	0	0	0	1,349.43	.00	-1,349.43	.0%
11301 511380 Wages-Bereavement	0	0	0	338.80	.00	-338.80	.0%
11301 512141 Social Security	54,074	0	54,074	20,495.64	.00	33,578.36	37.9%
11301 512142 Retirement (Employer)	48,215	0	48,215	18,774.19	.00	29,440.81	38.9%
11301 512144 Health Insurance	183,585	0	183,585	67,919.38	.00	115,665.62	37.0%
11301 512145 Life Insurance	289	0	289	101.47	.00	187.53	35.1%
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	4,296.92	.00	7,295.08	37.1%
11301 521255 Paper Service	7,350	3,500	10,850	4,635.00	.00	6,215.00	42.7%
11301 521256 Genetic Tests	7,500	0	7,500	2,484.00	.00	5,016.00	33.1%
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	1,075.00	.00	1,525.00	41.3%
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	100.00	.00	80.00	55.6%
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	3,255.00	.00	1,150.00	73.9%
11301 531303 Computer Equipmt & Software	0	6,506	6,506	.00	.00	6,505.68	.0%
11301 531310 Postage Special	450	0	450	114.42	.00	335.58	25.4%
11301 531311 Postage & Box Rent	17,200	0	17,200	6,964.45	.00	10,235.55	40.5%
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	423.00	.00	777.00	35.3%
11301 531323 Subscriptions-Tax & Law	1,680	0	1,680	650.15	.00	1,029.85	38.7%
11301 531324 Membership Dues	1,958	0	1,958	450.00	.00	1,508.00	23.0%
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	1,580.00	.00	.00	100.0%
11301 532332 Mileage	1,030	0	1,030	351.53	.00	678.47	34.1%
11301 532334 Commercial Travel	0	995	995	994.80	.00	.00	100.0%

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Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2018 01 TO 2018 05

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	153.07	.00	631.93	19.5%
11301 535242 Maintain Machinery & Equip	1,550	0	1,550	2,166.19	.00	-616.19	139.8%
11301 571004 IP Telephony Allocation	1,846	0	1,846	769.15	.00	1,076.85	41.7%
11301 571005 Duplicating Allocation	285	0	285	118.75	.00	166.25	41.7%
11301 571009 MIS PC Group Allocation	23,283	0	23,283	9,701.25	.00	13,581.75	41.7%
11301 571010 MIS Systems Grp Alloc (ISIS)	10,894	0	10,894	4,539.15	.00	6,354.85	41.7%
11301 591519 Other Insurance	3,109	0	3,109	1,295.35	.00	1,813.65	41.7%
TOTAL Child Support	1,211,845	11,000	1,222,845	473,697.87	.00	749,147.61	38.7%
TOTAL General Fund	1,211,845	11,000	1,222,845	473,697.87	.00	749,147.61	38.7%
TOTAL EXPENSES	1,211,845	11,000	1,222,845	473,697.87	.00	749,147.61	

Jefferson County

Revenues as of July 10, 2018

Department	2018 Revised Budget	2018 Actual	2018 Available	% Collected
Administration Total	(530,385.00)	(322,774.59)	(207,610.41)	60.86%
Central Services Total	(809,762.00)	(471,731.81)	(338,030.19)	58.26%
Child Support Total	(1,211,845.00)	(395,632.62)	(816,212.38)	32.65%
Clerk of Courts Total	(2,685,288.00)	(1,429,242.73)	(1,256,045.27)	53.22%
Corporation Counsel Total	(372,363.00)	(217,211.75)	(155,151.25)	58.33%
County Board Total	(449,187.00)	(256,299.87)	(192,887.13)	57.06%
County Clerk Total	(451,178.00)	(273,264.49)	(177,913.51)	60.57%
District Attorney Total	(828,933.00)	(459,054.38)	(369,878.62)	55.38%
Economic Development Total	(452,479.00)	(298,989.00)	(153,490.00)	66.08%
Emergency Management Total	(185,518.00)	(104,297.91)	(81,220.09)	56.22%
Fair Park Total	(1,194,615.79)	(375,454.08)	(819,161.71)	31.43%
Finance Department Total	(524,697.00)	(508,782.09)	(15,914.91)	96.97%
General Revenues & Expenditure Total	(788,585.00)	2,428,974.15	(3,217,559.15)	-308.02%
Health Department Total	(1,428,234.00)	(645,497.62)	(782,736.38)	45.20%
Highway Department Total	(11,126,883.00)	(4,641,256.99)	(6,485,626.01)	41.71%
Human Resources Total	(507,173.00)	(284,003.64)	(223,169.36)	56.00%
Human Services Department Total	(23,605,480.00)	(8,997,352.39)	(14,608,127.61)	38.12%
Land & Water Conservation Total	(658,968.00)	(233,444.57)	(425,523.43)	35.43%
Land Information Total	(596,715.00)	(337,016.68)	(259,698.32)	56.48%
Library Total	(1,126,933.00)	(657,377.63)	(469,555.37)	58.33%
Management Information Systems Total	(1,371,748.00)	(1,223,177.97)	(148,570.03)	89.17%
Medical Examiner Total	(212,397.00)	(105,619.56)	(106,777.44)	49.73%
Null Total	(1,134,018.00)	(886,614.04)	(247,403.96)	78.18%
Parks Department Total	(1,294,164.00)	(594,171.18)	(699,992.82)	45.91%
Planning And Zoning Total	(610,470.00)	(298,749.05)	(311,720.95)	48.94%
Register Of Deeds Total	(325,517.00)	(210,228.84)	(115,288.16)	64.58%
Sheriff Department Total	(14,229,886.00)	(8,098,542.85)	(6,131,343.15)	56.91%
Treasurer Total	(250,489.00)	77,740.01	(328,229.01)	-31.04%
UW Extension Total	(275,413.00)	(161,643.88)	(113,769.12)	58.69%
Veterans Services Total	(188,766.00)	(110,671.33)	(78,094.67)	58.63%
Grand Total	<u>(69,428,089.79)</u>	<u>(30,091,389.38)</u>	<u>(39,336,700.41)</u>	43.34%

Jefferson County

Expenditures as of July 10, 2018

Department	2018 Revised Budget	2018 Actual	2018 Available	% Spent
Null Total	1,134,018.00	1,520,963.22	(386,945.22)	134.12%
General Revenues & Expenditure Total	1,034,069.16	16,483.82	1,017,585.34	1.59%
Administration Total	530,385.00	246,455.80	283,929.20	46.47%
Central Services Total	1,043,105.00	485,415.95	557,689.05	46.54%
Child Support Total	1,222,845.48	553,873.55	668,971.93	45.29%
Clerk of Courts Total	2,735,288.00	1,248,145.90	1,487,142.10	45.63%
Corporation Counsel Total	372,363.00	181,137.20	191,225.80	48.65%
County Board Total	459,183.78	213,557.52	245,626.26	46.51%
County Clerk Total	504,879.00	359,931.86	144,947.14	71.29%
District Attorney Total	828,933.00	404,596.17	424,336.83	48.81%
Economic Development Total	544,441.18	169,910.67	374,530.51	31.21%
Emergency Management Total	187,084.75	85,285.27	101,799.48	45.59%
Fair Park Total	1,323,615.79	569,800.97	753,814.82	43.05%
Finance Department Total	682,669.00	590,149.21	92,519.79	86.45%
Human Resources Total	567,173.00	333,773.57	233,399.43	58.85%
Land & Water Conservation Total	784,102.20	305,047.31	479,054.89	38.90%
Land Information Total	763,561.88	328,041.31	435,520.57	42.96%
Library Total	1,126,933.00	1,125,652.06	1,280.94	99.89%
Medical Examiner Total	212,397.00	104,580.25	107,816.75	49.24%
Parks Department Total	2,074,665.60	429,028.57	1,645,637.03	20.68%
Planning And Zoning Total	844,041.05	327,639.61	516,401.44	38.82%
Register Of Deeds Total	336,066.67	176,025.21	160,041.46	52.38%
Sheriff Department Total	14,985,170.03	7,265,914.55	7,719,255.48	48.49%
Treasurer Total	250,489.00	112,000.02	138,488.98	44.71%
UW Extension Total	306,772.00	135,848.75	170,923.25	44.28%
Veterans Services Total	208,366.68	91,305.61	117,061.07	43.82%
Health Department Total	1,583,285.00	744,473.97	838,811.03	47.02%
Highway Department Total	11,126,883.00	4,160,586.54	6,966,296.46	37.39%
Human Services Department Total	24,863,307.00	10,416,170.81	14,447,136.19	41.89%
Management Information Systems Total	<u>1,593,098.84</u>	<u>1,027,391.65</u>	<u>565,707.19</u>	64.49%
Grand Total	74,229,192.09	33,729,186.90	40,500,005.19	45.44%

**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
12-Jun-18	Sheriff's Department Dispatch Study	(50,000.00)			Finance Committee	12-Jun-18
Total amount available		349,649.00	187,585.00	290,000.00		
Net		349,649.00	187,585.00	290,000.00		