

Jefferson County
Finance Committee Minutes
July 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 8:29 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, Marc DeVries, Tammy Worzalla, Andy Erdmann, Connie Freeberg, and Alex Mortenson (intern). Members of the public present were Nicole Schrier and Chandler White.
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 June 12, 2018.** A motion was made by Rinard/Jaeckel to approve the June 12, 2018 minutes. The motion passed 5-0.
6. **Communications** – None.
7. **Public Comment** – None.
8. **Discussion and possible action on Child Support Awareness Month Proclamation** – Finance Director DeVries explained the importance of raising awareness for the care and well-being of children. A proclamation declaring August as Child Support Month has been prepared for the Board of Supervisors to take action on. A motion was made by Rinard/Nelan to recommend the proclamation to the County Board of Supervisors. The motion passed 5-0.
9. **Discussion and possible action on out-of-state travel – Finance Department** – Finance Director DeVries explained that the County is asking for a reduction in levy targets during the 2019 budget process. Both County Administrator Wehmeier and Finance Director DeVries examined several options for revenue enhancements and expense reductions before releasing the levy targets this year. A tool for prioritizing services is needed as it is uncertain whether the County can sustain a balanced budget based on one-time savings or revenue enhancements. Wehmeier and DeVries have been evaluating a software tool that could assist. The vendor has offered free attendance to a conference in Denver on August 8-10 that trains professionals on the mechanics of the software and useful real-life case studies on how governments have implemented this process. Wehmeier recommends paying for the costs of travel and lodging from the funds reserved for strategic planning as this is consistent with Jefferson County’s strategic plan. Motion by Rinard/Jaeckel to approve the out of state travel contingent on review and compliance with the County’s Ethics Policy. The motion passed 5-0.
10. **Discussion and possible action on fund balance policy and application and public safety communication system** –Wehmeier explained that favorable 2017 year end results added to the

fund balance that is available for capital projects for 2019. DeVries projects that approximately \$2.5 million is available for capital projects in 2019. Wehmeier explained that the County's public safety communication system is in need of repair. The County is estimating that it will take approximately \$1.5 million to bring the system into a fully functional condition and also prepare for future upgrades. Of this amount, Wehmeier is recommending budgeting \$1 million for 2019. No action taken.

- 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.** Connie Freeberg, representing Corporation Counsel Ward, discussed the changes to the In Rem property listings since the previous Finance Committee meeting. No action taken. Nicole Schreyer and Chandler White discussed the sale of the Lake Mills satellite shop. There was a misunderstanding on the acreage being purchased which caused an inflated bid.
- 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.** The Committee voted to convene into closed session by roll call. Motion passed 5-0.
- 13. Reconvene in open session.** A motion was made by Jaeckel/Rinard to reconvene into open session by roll call. Motion passed 5-0.
- 14. Review of the financial statements and department update for May 2018-Finance Department** – DeVries explained that there are currently no concerns.
- 15. Review of the financial statements and department update for May 2018-Treasurers Department** – Discussion took place regarding the Interest on Taxes line item. We are projecting to be under budget on this line in the absence of further action on the delinquent properties. The Committee recommended asking the Treasurer for the most recent list of delinquent properties. No action taken.
- 16. Review of the financial statements and department update for May 2018-Child Support Department** - No action taken.
- 17. Discussion 2018 projections of budget vs. actual.** No action taken.
- 18. Update on contingency fund balance.** DeVries noted that the current balance of 2018 general contingency funds is \$349,649. The other contingency fund balance is \$187,585 and the vested benefits balance is \$290,000.
- 19. 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 and old highway facility site.
- 20. Set future meeting schedule, next meeting date, and possible agenda items.** The next regular meeting is scheduled for Tuesday August 7, 2018 at 8:30 a.m. Supervisor Jones requested to move the Thursday September 20 budget hearing to Friday September 21. Potential items for discussion are presentation from Investment Advisors, recommendation from Corporation Counsel on policy for eviction from tax delinquent properties, and update on tax delinquent properties.

21. Payment of Invoices-After review of the invoices, a motion was made by Jaeckel/Rinard to approve the payment of invoices totaling \$4,956,853.98. The motion passed 5-0.

22. Adjourn – A motion was made by Jaeckel/Nelan to adjourn at 10:21 a.m. The motion passed 5-0.

Respectfully submitted,

Russell Kutz, Secretary
Finance Committee
Jefferson County
/mad

RESOLUTION NO. 2018-__

Disallowing claim of Carl Braun

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 August 7, 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>
Carl Braun	6/5/18	6/25/18	Claimant alleges that the Highway Department caused damage to the air conditioner and radiator mounts on his 2006 Chevrolet Uplander due to the condition of the road next to his driveway located on Highway Y which was under construction on the alleged date of loss.	\$1,774.09

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 claimant has not met his burden of proof 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: Denial of this claim will have no fiscal impact. 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

08-13-18

J. Blair Ward: 07-24-18; 07-30-18

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



Strength in...
Members

Jackie Kaul, AINS, AIC
Senior Liability Claims Representative
Telephone: 608.229.6819
Facsimile: 608.709.7567
jkaul@wmmic.com

July 20, 2018

J. Blair Ward
Corporation Counsel
Jefferson County
311 S. Center Ave. Room 110
Jefferson, WI 53549

RE: Carl Braun v. Jefferson County.
Date of Loss: 06/05/2018
Claim No. 2018089439
Event No.: 98477

Dear Mr. Ward,

We received the above-referenced notice of claim 6/25/18. Following a review of the information and an investigation of the facts, it has been determined that Jefferson County has no liability for this claim. Please issue a formal disallowance and provided a copy of the disallowance to WMMIC.

This claim will be closed on the date of receipt of the disallowance.

This document has been automatically attached to the event/claim record in Riskmaster for you.

Thank you for your assistance. Please feel free to contact me if you have any questions.

Sincerely,

Jackie Kaul, AINS, AIC
Senior Liability Claims Representative



WISCONSIN MUNICIPAL MUTUAL INSURANCE COMPANY
4785 Hayes Road, Madison, WI 53704-7364 • 608.246.3336 • www.wmmic.com

RESOLUTION NO. 2018-__

Amending the Jefferson County Human Services Department Budget

Executive Summary

The Jefferson County Human Services Department maintains a vehicle escrow account under s. 85.21, Wis. Stat. that had a balance of \$90,730 at the end of 2017. The Human Services carryover request for 2018 budgeted for non-capital expenditures of this entire balance. The Human Services Department would like to make a capital purchase of a wheelchair accessible van with these funds in 2018.

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

WHEREAS, the Human Services Department had \$90,730 in the vehicle escrow trust account at the end of 2017, and

WHEREAS, the Human Services Department and the Jefferson County Board of Supervisors approved the Human Services Department's carryover budget for fiscal year 2018 , and

WHEREAS, the Human Services Department's carryover request included spending the vehicle escrow account, and

WHEREAS, the Human Services Department's carryover request did not include any capital expenditures, and

WHEREAS, the Human Service Department would like to spend up to \$48,000 to purchase a wheelchair accessible van, 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

8-7-18

Brian Bellford: 08-06-18; Marc DeVries: 8-7-18

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"/> c. Transfers between departments within a budgetary function of up to \$24,999.	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 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 checked="" 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	Org	Object	Project	Account Title	Amount
<input checked="" type="checkbox"/>	<input type="checkbox"/>	62081700	594811	65195	Capital - Auto	48,000
<input type="checkbox"/>	<input checked="" type="checkbox"/>	62081700	594950		Operating Reserve	-48,000
<input type="checkbox"/>	<input type="checkbox"/>					
<input type="checkbox"/>	<input type="checkbox"/>					

Description of Adjustment:
Transfer \$48,000 of the non-capital expenditures in the vehicle escrow budget to the capital expenditure account

Department Head Signature _____ Date _____
 County Administrator Signature _____ Date _____

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

07/31/2018
07:43:12

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2018 01 TO 2018 06

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	-248,500.98	.00	-248,501.02	50.0%
12201 412100 Sales Taxes From County	-100	0	-100	-66.45	.00	-33.55	66.5%
12201 451004 Garnishment Fees	-15	0	-15	-15.00	.00	.00	100.0%
12201 451005 Child Support Fees	-1,000	0	-1,000	-615.00	.00	-385.00	61.5%
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	-249,227.43	.00	-406,911.57	38.0%
12202 Dental Insurance Allocation							
12202 451026 Retiree Ins Premium Recovery	-23,930	0	-23,930	-6,669.00	.00	-17,261.00	27.9%
12202 451032 Cobra Premium Recovery	-2,600	0	-2,600	-1,401.48	.00	-1,198.52	53.9%
12202 451043 County Board Premiums	0	0	0	-702.00	.00	702.00	.0%
12202 451045 Employee Premiums	0	0	0	-224,334.79	.00	224,334.79	.0%
TOTAL Dental Insurance Allocation	-26,530	0	-26,530	-233,107.27	.00	206,577.27	878.7%
TOTAL General Fund	-524,697	-157,972	-682,669	-482,334.70	.00	-200,334.30	70.7%
TOTAL REVENUES	-524,697	-157,972	-682,669	-482,334.70	.00	-200,334.30	

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Jefferson County
FLEXIBLE PERIOD REPORT

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FROM 2018 01 TO 2018 06

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
<hr/>							
12201 Finance							
12201 511110 Salary-Permanent Regular	177,607	0	177,607	83,798.08	.00	93,808.92	47.2%
12201 511210 Wages-Regular	130,723	0	130,723	61,913.75	.00	68,809.25	47.4%
12201 511220 Wages-Overtime	0	0	0	847.50	.00	-847.50	.0%
12201 511310 Wages-Sick Leave	0	0	0	748.86	.00	-748.86	.0%
12201 511320 Wages-Vacation Pay	0	0	0	2,991.48	.00	-2,991.48	.0%
12201 511330 Wages-Longevity Pay	855	0	855	.00	.00	855.00	.0%
12201 511340 Wages-Holiday Pay	0	0	0	3,384.45	.00	-3,384.45	.0%
12201 511350 Wages-Miscellaneous(Comp)	0	0	0	2,502.03	.00	-2,502.03	.0%
12201 512141 Social Security	23,064	0	23,064	11,465.04	.00	11,598.96	49.7%
12201 512142 Retirement (Employer)	20,715	0	20,715	10,466.30	.00	10,248.70	50.5%
12201 512144 Health Insurance	92,075	0	92,075	42,639.88	.00	49,435.12	46.3%
12201 512145 Life Insurance	148	0	148	71.98	.00	76.02	48.6%
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	2,246.27	.00	2,577.73	46.6%
12201 521213 Accounting & Auditing	13,687	0	13,687	10,015.50	.00	3,671.50	73.2%
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	1,399.36	.00	900.64	60.8%
12201 531312 Office Supplies	2,900	0	2,900	179.63	.00	2,720.37	6.2%
12201 531313 Printing & Duplicating	700	0	700	608.66	.00	91.34	87.0%
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	943.76	.00	296.24	76.1%
12201 532339 Other Travel & Tolls	0	0	0	66.27	.00	-66.27	.0%
12201 533225 Telephone & Fax	100	0	100	39.41	.00	60.59	39.4%
12201 535242 Maintain Machinery & Equip	400	0	400	351.97	.00	48.03	88.0%
12201 571004 IP Telephony Allocation	543	0	543	271.50	.00	271.50	50.0%
12201 571005 Duplicating Allocation	28	0	28	13.98	.00	14.02	49.9%
12201 571009 MIS PC Group Allocation	7,900	0	7,900	3,949.98	.00	3,950.02	50.0%
12201 571010 MIS Systems Grp Alloc(ISIS)	3,959	0	3,959	1,979.52	.00	1,979.48	50.0%
12201 591519 Other Insurance	1,297	0	1,297	648.72	.00	648.28	50.0%
12201 594818 Capital Computer	0	157,972	157,972	95,367.15	62,604.85	.00	100.0%
TOTAL Finance	498,167	157,972	656,139	349,515.36	62,604.85	244,018.79	62.8%

12202 Dental Insurance Allocation

07/31/2018
07:44:27

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2018 01 TO 2018 06

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	7,243.60	.00	9,636.40	42.9%
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	17,697.18	.00	-17,697.18	.0%
12202 599989 Employee Dental Claims	0	0	0	208,329.60	.00	-208,329.60	.0%
12202 599992 Administrative Dental Retiree	0	0	0	410.06	.00	-410.06	.0%
TOTAL Dental Insurance Allocation	26,530	0	26,530	234,511.84	.00	-207,981.84	883.9%
TOTAL General Fund	524,697	157,972	682,669	584,027.20	62,604.85	36,036.95	94.7%
TOTAL EXPENSES	524,697	157,972	682,669	584,027.20	62,604.85	36,036.95	

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07:48:30

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2018 01 TO 2018 06

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<hr/>							
13201 County Treasurer							
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13201 411100 General Property Taxes	859,511	0	859,511	429,755.52	.00	429,755.48	50.0%
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	-186,099.95	.00	-263,900.05	41.4%
13201 441030 Ag Use Conversion Penalty	-5,000	0	-5,000	-10,746.71	.00	5,746.71	214.9%
13201 451007 Treasurers Fees	-500	0	-500	-315.50	.00	-184.50	63.1%
13201 481001 Interest & Dividends	-566,000	0	-566,000	-444,597.69	.00	-121,402.31	78.6%
13201 481004 Fair Market Value Adjustment	0	0	0	258,722.78	.00	-258,722.78	.0%
13201 486004 Miscellaneous Revenue	0	0	0	-35.00	.00	35.00	.0%
TOTAL County Treasurer	-224,489	0	-224,489	-18,645.83	.00	-205,843.17	8.3%
13202 Tax Deed Expense							
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13202 411100 General Property Taxes	-25,000	0	-25,000	-12,499.98	.00	-12,500.02	50.0%
13202 482002 Rent Of County Property	0	0	0	-4,265.14	.00	4,265.14	.0%
13202 483005 Gain/Loss-Sale Forclosed Prpt	0	0	0	-55,320.16	.00	55,320.16	.0%
13202 486004 Miscellaneous Revenue	0	0	0	-46.50	.00	46.50	.0%
TOTAL Tax Deed Expense	-25,000	0	-25,000	-72,131.78	.00	47,131.78	288.5%
13203 Plat Books							
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13203 411100 General Property Taxes	1,750	0	1,750	874.98	.00	875.02	50.0%
13203 451010 Sale Of Maps & Plat Books	-2,500	0	-2,500	-818.91	.00	-1,681.09	32.8%
13203 451308 Postage Fees	-50	0	-50	-12.00	.00	-38.00	24.0%
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	-137.91	.00	-862.09	13.8%
TOTAL General Fund	-250,489	0	-250,489	-90,915.52	.00	-159,573.48	36.3%
TOTAL REVENUES	-250,489	0	-250,489	-90,915.52	.00	-159,573.48	

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Jefferson County
FLEXIBLE PERIOD REPORT

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FROM 2018 01 TO 2018 06

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	34,767.20	.00	34,768.80	50.0%
13201 511210 Wages-Regular	46,563	0	46,563	18,040.42	.00	28,522.58	38.7%
13201 511310 Wages-Sick Leave	0	0	0	565.85	.00	-565.85	.0%
13201 511320 Wages-Vacation Pay	0	0	0	342.92	.00	-342.92	.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	4,013.93	.00	4,690.07	46.1%
13201 512142 Retirement (Employer)	7,790	0	7,790	3,637.55	.00	4,152.45	46.7%
13201 512144 Health Insurance	39,040	0	39,040	17,544.42	.00	21,495.58	44.9%
13201 512145 Life Insurance	88	0	88	42.73	.00	45.27	48.6%
13201 512150 FSA Contribution	530	0	530	530.00	.00	.00	100.0%
13201 512173 Dental Insurance	2,290	0	2,290	1,046.02	.00	1,243.98	45.7%
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	2,875.19	.00	3,624.81	44.2%
13201 531312 Office Supplies	1,000	0	1,000	367.99	.00	632.01	36.8%
13201 531313 Printing & Duplicating	200	0	200	139.86	.00	60.14	69.9%
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	31.75	.00	68.25	31.8%
13201 535242 Maintain Machinery & Equip	0	0	0	147.94	.00	-147.94	.0%
13201 571004 IP Telephony Allocation	326	0	326	163.02	.00	162.98	50.0%
13201 571005 Duplicating Allocation	104	0	104	52.02	.00	51.98	50.0%
13201 571009 MIS PC Group Allocation	5,821	0	5,821	2,910.48	.00	2,910.52	50.0%
13201 571010 MIS Systems Grp Alloc(ISIS)	1,764	0	1,764	882.00	.00	882.00	50.0%
13201 591519 Other Insurance	488	0	488	244.08	.00	243.92	50.0%
13201 593256 Bank Charges	1,500	0	1,500	698.78	.00	801.22	46.6%
TOTAL County Treasurer	224,489	0	224,489	105,091.52	.00	119,397.48	46.8%
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13202 Tax Deed Expense							
13202 521212 Legal	100	0	100	5.00	.00	95.00	5.0%

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Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2018 01 TO 2018 06

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	1,000.00	.00	1,000.00	50.0%
13202 521255 Paper Service	200	0	200	240.00	.00	-40.00	120.0%
13202 521273 Title Search	2,000	0	2,000	-1,975.00	.00	3,975.00	98.8%
13202 531311 Postage & Box Rent	200	0	200	.00	.00	200.00	.0%
13202 531321 Publication Of Legal Notice	5,000	0	5,000	3,675.80	.00	1,324.20	73.5%
13202 531326 Advertising	500	0	500	471.90	.00	28.10	94.4%
13202 533221 Water	0	0	0	4,275.39	.00	-4,275.39	.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	8,611.55	.00	16,388.45	34.4%
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	113,703.07	.00	136,785.93	45.4%
TOTAL EXPENSES	250,489	0	250,489	113,703.07	.00	136,785.93	

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Jefferson County
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FROM 2018 01 TO 2018 06

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	-83,694.48	.00	-83,694.52	50.0%
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	-12,571.00	.00	-6,429.00	66.2%
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 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	-4,993.92	.00	-5,506.08	47.6%
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	-380,468.55	.00	-842,376.93	31.1%
TOTAL General Fund	-1,211,845	-11,000	-1,222,845	-380,468.55	.00	-842,376.93	31.1%
TOTAL REVENUES	-1,211,845	-11,000	-1,222,845	-380,468.55	.00	-842,376.93	

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Jefferson County
FLEXIBLE PERIOD REPORT

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FROM 2018 01 TO 2018 06

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
100 General Fund	APPROP	ADJSTMTS	BUDGET	ACTUALS	ENCUMBRANCES	BUDGET	USED
11301 Child Support							
11301 511110 Salary-Permanent Regular	239,146	0	239,146	102,744.90	.00	136,401.10	43.0%
11301 511210 Wages-Regular	480,191	0	480,191	189,690.15	.00	290,500.85	39.5%
11301 511220 Wages-Overtime	4,971	0	4,971	2,973.82	.00	1,997.18	59.8%
11301 511310 Wages-Sick Leave	0	0	0	12,128.91	.00	-12,128.91	.0%
11301 511320 Wages-Vacation Pay	0	0	0	15,105.44	.00	-15,105.44	.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	8,220.24	.00	-8,220.24	.0%
11301 511350 Wages-Miscellaneous(Comp)	0	0	0	2,037.78	.00	-2,037.78	.0%
11301 511380 Wages-Bereavement	0	0	0	1,228.00	.00	-1,228.00	.0%
11301 512141 Social Security	54,074	0	54,074	24,433.48	.00	29,640.52	45.2%
11301 512142 Retirement (Employer)	48,215	0	48,215	22,386.81	.00	25,828.19	46.4%
11301 512144 Health Insurance	183,585	0	183,585	82,286.12	.00	101,298.88	44.8%
11301 512145 Life Insurance	289	0	289	124.51	.00	164.49	43.1%
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	5,259.87	.00	6,332.13	45.4%
11301 521255 Paper Service	7,350	3,500	10,850	5,686.00	.00	5,164.00	52.4%
11301 521256 Genetic Tests	7,500	0	7,500	3,427.00	.00	4,073.00	45.7%
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	1,237.50	.00	1,362.50	47.6%
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	3,502.00	.00	903.00	79.5%
11301 531303 Computer Equipmt & Software	0	6,506	6,506	.00	.00	6,505.68	.0%
11301 531310 Postage Special	450	0	450	131.36	.00	318.64	29.2%
11301 531311 Postage & Box Rent	17,200	0	17,200	8,180.01	.00	9,019.99	47.6%
11301 531312 Office Supplies	14,000	-3,650	10,350	765.44	.00	9,584.56	7.4%
11301 531313 Printing & Duplicating	3,903	0	3,903	362.03	.00	3,540.97	9.3%
11301 531314 Small Items Of Equipment	2,000	0	2,000	84.66	.00	1,915.34	4.2%
11301 531321 Publication Of Legal Notice	1,200	0	1,200	488.00	.00	712.00	40.7%
11301 531323 Subscriptions-Tax & Law	1,680	0	1,680	780.18	.00	899.82	46.4%
11301 531324 Membership Dues	1,958	0	1,958	1,518.00	.00	440.00	77.5%
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	1,765.00	.00	-185.00	111.7%
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 06

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
11301 532335 Meals	714	0	714	192.86	.00	521.14	27.0%
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	184.83	.00	600.17	23.5%
11301 535242 Maintain Machinery & Equip	1,550	3,650	5,200	2,343.49	.00	2,856.51	45.1%
11301 571004 IP Telephony Allocation	1,846	0	1,846	922.98	.00	923.02	50.0%
11301 571005 Duplicating Allocation	285	0	285	142.50	.00	142.50	50.0%
11301 571009 MIS PC Group Allocation	23,283	0	23,283	11,641.50	.00	11,641.50	50.0%
11301 571010 MIS Systems Grp Alloc(ISIS)	10,894	0	10,894	5,446.98	.00	5,447.02	50.0%
11301 591519 Other Insurance	3,109	0	3,109	1,554.42	.00	1,554.58	50.0%
TOTAL Child Support	1,211,845	11,000	1,222,845	559,800.82	.00	663,044.66	45.8%
TOTAL General Fund	1,211,845	11,000	1,222,845	559,800.82	.00	663,044.66	45.8%
TOTAL EXPENSES	1,211,845	11,000	1,222,845	559,800.82	.00	663,044.66	

JEFFERSON COUNTY

Revenues Collected Through August 6, 2018

Department Name	2018 Revised Budget	2018 Actual	2018 Available	% of revenue collected
Capital Projects & Debt Service Total	(1,134,018.00)	(889,553.40)	(244,464.60)	78.4%
General Revenues & Expenditure Total	(788,585.00)	1,051,517.81	(1,840,102.81)	-133.3%
Administration Total	(530,385.00)	(323,052.39)	(207,332.61)	60.9%
Central Services Total	(809,762.00)	(471,801.51)	(337,960.49)	58.3%
Child Support Total	(1,211,845.00)	(395,952.62)	(815,892.38)	32.7%
Clerk of Courts Total	(2,685,288.00)	(1,475,525.95)	(1,209,762.05)	54.9%
Corporation Counsel Total	(372,363.00)	(217,211.75)	(155,151.25)	58.3%
County Board Total	(449,187.00)	(256,299.87)	(192,887.13)	57.1%
County Clerk Total	(451,178.00)	(280,863.35)	(170,314.65)	62.3%
District Attorney Total	(828,933.00)	(485,241.84)	(343,691.16)	58.5%
Economic Development Total	(502,479.00)	(429,532.00)	(72,947.00)	85.5%
Emergency Management Total	(185,518.00)	(104,297.91)	(81,220.09)	56.2%
Fair Park Total	(1,194,615.79)	(670,675.18)	(523,940.61)	56.1%
Finance Department Total	(524,697.00)	(548,076.20)	23,379.20	104.5%
Human Resources Total	(507,173.00)	(287,066.82)	(220,106.18)	56.6%
Land & Water Conservation Total	(658,968.00)	(407,727.61)	(251,240.39)	61.9%
Land Information Total	(596,715.00)	(351,895.17)	(244,819.83)	59.0%
Library Total	(1,126,933.00)	(657,377.63)	(469,555.37)	58.3%
Medical Examiner Total	(212,397.00)	(110,887.56)	(101,509.44)	52.2%
Parks Department Total	(1,294,164.00)	(610,420.93)	(683,743.07)	47.2%
Planning And Zoning Total	(610,470.00)	(313,265.86)	(297,204.14)	51.3%
Register Of Deeds Total	(325,517.00)	(260,798.03)	(64,718.97)	80.1%
Sheriff Department Total	(14,229,886.00)	(8,247,168.70)	(5,982,717.30)	58.0%
Treasurer Total	(250,489.00)	(52,184.04)	(198,304.96)	20.8%
UW Extension Total	(275,413.00)	(161,894.88)	(113,518.12)	58.8%
Veterans Services Total	(188,766.00)	(110,871.33)	(77,894.67)	58.7%
Health Department Total	(1,428,234.00)	(693,629.25)	(734,604.75)	48.6%
Highway Department Total	(11,126,883.00)	(5,635,606.13)	(5,491,276.87)	50.6%
Human Services Department Total	(23,656,667.50)	(11,409,404.00)	(12,247,263.50)	48.2%
Management Information Systems Total	(1,371,748.00)	(1,229,940.51)	(141,807.49)	89.7%
Grand Total	(69,529,277.29)	(36,036,704.61)	(33,492,572.68)	51.8%

JEFFERSON COUNTY

Expenditures by Department as of August 6, 2018

Department Name	2018 Revised Budget	2018 Actual	2018 Available	% of budget spent
Capital Projects & Debt Service Total	1,134,018.00	1,582,199.98	(448,181.98)	139.5%
General Revenues & Expenditure Total	1,565,773.16	553,175.78	1,012,597.38	35.3%
Administration Total	530,385.00	287,889.54	65,045.46	54.3%
Central Services Total	1,043,105.00	535,288.97	497,177.25	51.3%
Child Support Total	1,222,845.48	645,857.22	576,988.26	52.8%
Clerk of Courts Total	2,735,288.00	1,453,545.35	1,267,316.43	53.1%
Corporation Counsel Total	372,363.00	208,466.96	163,896.04	56.0%
County Board Total	456,427.05	340,730.06	115,696.99	74.7%
County Clerk Total	504,562.00	388,734.54	115,827.46	77.0%
District Attorney Total	828,933.00	466,666.63	362,266.37	56.3%
Economic Development Total	448,577.00	215,170.66	227,006.34	48.0%
Emergency Management Total	185,518.00	96,909.65	88,608.35	52.2%
Fair Park Total	1,291,314.00	815,873.78	475,440.22	63.2%
Finance Department Total	682,669.00	695,018.97	(45,905.75)	101.8%
Human Resources Total	567,173.00	362,091.15	194,004.35	63.8%
Land & Water Conservation Total	659,044.00	347,653.35	311,390.65	52.8%
Land Information Total	634,690.00	364,419.01	212,703.70	57.4%
Library Total	1,126,933.00	1,125,652.06	1,280.94	99.9%
Medical Examiner Total	212,397.00	121,214.57	91,182.43	57.1%
Parks Department Total	1,623,805.20	521,147.30	1,058,947.40	32.1%
Planning And Zoning Total	667,282.00	366,015.94	301,266.06	54.9%
Register Of Deeds Total	325,517.00	188,617.04	136,899.96	57.9%
Sheriff Department Total	14,524,055.69	8,312,437.09	6,096,603.84	57.2%
Treasurer Total	250,489.00	129,491.50	120,997.50	51.7%
UW Extension Total	283,638.00	149,143.82	129,834.18	52.6%
Veterans Services Total	208,366.68	106,088.41	102,083.27	50.9%
Health Department Total	1,583,285.00	855,669.50	718,190.50	54.0%
Highway Department Total	11,126,883.00	5,142,507.36	5,978,025.64	46.2%
Human Services Department Total	24,381,790.50	11,624,912.42	12,645,763.14	47.7%
Management Information Systems Total	1,593,098.84	1,043,691.44	497,718.24	65.5%
Grand Total	72,770,225.60	39,046,280.05	33,070,670.62	53.7%

**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		