

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

Date: Tuesday October 2, 2018

Time: 8:30 a.m.

Committee members: Jones, Richard (Chair)
Rinard, Amy
Nelan, Conor

Kutz, Russell (Secretary)
Jaeckel, George (Vice Chair)

1. Call to order
2. Roll call (establish a quorum)
3. Certification of compliance with the Open Meetings Law
4. Approval of the agenda
5. Approval of Finance Committee minutes for September 7, 2018, September 17, 2018, September 19, 2018 and September 21, 2018
6. Communications
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. Discussion and possible action on approval of out-of-state travel – Health Department
9. Discussion and possible action on approval of out-of-state travel – Fair Park
10. Discussion and possible action regarding District Attorney Budget Presentation
11. Discussion and possible action on Fund Balance Policy
12. Discussion and possible action on claims against the County
13. Discussion and possible action on 2019 budget
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
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
16. Reconvene in open session
17. Review of the financial statements and department update for August 2018-Finance Department
18. Review of the financial statements and department update for August 2018-Treasurer's Office
19. Review of the financial statements and department update for August 2018-Child Support Department
20. Discussion on 2018 projections of budget vs. actual revenues and expenditures
21. Update on contingency fund balance
22. Discussion of funding for projects related to the new highway facilities and sale of old highway facilities
23. Set future meeting schedule, next meeting date, and possible agenda items
24. Review of invoices
25. Adjourn

Next scheduled meetings: Thursday, November 8, 2018 Regular Meeting
Thursday, December 13, 2018 Regular Meeting
Thursday, January 10, 2019 Regular Meeting
Thursday February 14, 2019 Regular Meeting
Thursday March 14, 2019 Regular Meeting

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

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

Jefferson County
Finance Committee Minutes
September 7, 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 10:24 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 County Administrator, Ben Wehmeier; Finance Director, Marc DeVries; Assistant Finance Director, Tammy Worzalla; Corporation Counsel Paralegal, Connie Freeberg; and Corporation Counsel, J. Blair Ward. There were no members of the public present.
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 to approve the agenda as amended. Motion passed 5-0.
5. **Approval of Finance Committee minutes for August 7, 2018.** A motion was made by Rinard/Jaeckel to approve the August 7, 2018 minutes. The motion passed 5-0.
6. **Communications** – None.
7. **Public Comment** – None.
8. **Discussion and possible action on departmental charges** – County Administrator Wehmeier explained that the Administration and Finance Departments were looking for guidance from the Committee on whether to bill Farm Technology Days for costs related to additional public safety that would be required to manage the upcoming event. Discussion ensued regarding the merits of billing these costs or absorbing the costs in the form of a “sponsorship.” Jaeckel recommended contacting other hosting counties to see what they have done. No action taken.
9. **Discussion and possible action on claims against the County** – County Administrator Wehmeier explained the claims from Dawn Boley and Nicole Meyer were for refunds for the cancellation of a concert at the County Fair due to dangerous weather conditions. There are also claims for damages to vehicles from the collapse of a tent at the Fair caused by the same weather conditions. The County’s insurance consortium (WMMIC) has recommended denying all claims. Motion by Jaeckel/Rinard to recommend denial of the claims to the County Board of Supervisors. The motion passed 5-0.
10. **Discussion and possible action on opting into a class action lawsuit, Kane County, Utah v United States under the Payment in Lieu of Taxes Act** –Wehmeier explained that the County has received an invitation to participate in a class action lawsuit against the Federal government for the recovery of payments in lieu of taxes. Our property records indicate that the Federal government owns 7 acres of property in the Town of Sullivan and is currently using the property for a weather station. Motion by Jaeckel/Kutz to recommend to the County Board of Supervisors to opt into a

class action lawsuit, Kane County, Utah v United States under the Payment in Lieu of Taxes Act. The motion passed 5-0.

- 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.** Corporation Counsel Ward reviewed the list of foreclosed properties with the Committee. No action taken.
- 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 did not convene into closed session.
- 13. Reconvene in open session.** No action taken.
- 14. Review of the financial statements and department update for July 2018-Finance Department** – DeVries explained that there are currently no concerns.
- 15. Review of the financial statements and department update for July 2018-Treasurers Department** – No action taken.
- 16. Review of the financial statements and department update for July 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 before any action taken at the current meeting is \$323,149. 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 meeting is a budget hearing meeting which is scheduled for Monday September 17, 2018 at 8:30 a.m.
- 21. Payment of Invoices-**After review of the invoices, a motion was made by Jaeckel/Rinard to approve the payment of invoices totaling \$29,651,936.14. The motion passed 5-0.
- 22. Adjourn** – A motion was made by Jaeckel/Kutz to adjourn at 11:27 a.m. The motion passed 5-0.

Respectfully submitted,

Russell Kutz, Secretary
Finance Committee
Jefferson County
/mad

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

1. **Call to order** – Dick Jones called the meeting to order at 8:30 a.m.
2. **Roll call (establish a quorum)** - All committee members were present. Other County Board members present were Laura Payne. Staff members present were County Administrator, Ben Wehmeier; County Clerk, Barb Frank; Finance Director, Marc DeVries; and Assistant Finance Director, Tammy Worzalla. Others present were Steven Sharpe from the Watertown Daily Times.
3. **Certification of compliance with the Open Meetings Law** – Ben Wehmeier certified that the meeting was in compliance with the Open Meetings Law.
4. **Approval of the agenda** - No changes.
5. **Communications** - None
6. **Public comment** – None
7. **Discussion and possible action on reallocating excess contingency funds from Telecommunications Consultant Project** - County Administrator Ben Wehmeier explained that the amount budgeted for the consultant was \$50,000 of which the awarded proposal was approximately \$28,000. Wehmeier is requesting that the remainder be allocated to purchase equipment for the telecommunications system. Motion by Jaeckel/Rinard to reallocate the remaining funds from the original contingency transfer to purchase equipment for the telecommunications system. Motion passed 5-0.
8. **Review budget hearing schedule and possible budget updates** – no updates or changes.
9. **Presentation of budget overview** – Wehmeier presented an overview of his recommended budget for 2019. The recommended budget meets the State imposed levy limit.
10. **Department 2019 Budget Hearings** – The Finance Committee considered the recommended budgets for each department listed below and motions were made to tentatively accept the recommended budget figures for each department, unless otherwise noted. *[The format for each department lists (i) budget presenters in addition to Ben Wehmeier, (ii) any other information specific to the department budget, (iii) who moved/seconded to tentatively accept the recommended budget figure, unless otherwise noted, along with the amount, and (iv) the voting record]*
 - a. **Emergency Management**
 - i. Donna Haugom
 - ii. No additional motion/information
 - iii. Motion by Jones/Rinard to approve the recommended budget (estimated levy amount \$90,136)
 - iv. Motion passed 5-0.
 - b. **Medical Examiner**
 - i. Nichol Tesch
 - ii. No additional motion/information
 - iii. Motion by Jaeckel/Kutz to approve the recommended budget (estimated levy amount \$134,772)
 - iv. Motion passed 5-0.
 - c. **Register of Deeds**
 - i. Staci Hoffman
 - ii. No additional motion/information
 - iii. Motion by Rinard/Jaekel to approve the recommended budget (estimated levy savings \$206,698)
 - iv. Motion passed 5-0.
 - d. **County Clerk**
 - i. Barb Frank
 - ii. No additional motion/information
 - iii. Motion by Kutz/Jaekel to approve the recommended budget (estimated levy amount \$242,042)
 - iv. Motion passed 5-0.
 - e. **MIS**
 - i. John Rageth
 - ii. No additional motion/information

- iii. Motion by Jones/Rinard to approve the recommended budget (estimated levy amount \$23,846)
- iv. Motion passed 5-0.

f. Planning and Zoning

- i. Matt Zangl
- ii. No additional motion/information
- iii. Motion by Jaeckel/Rinard to approve the recommended budget (estimated levy amount \$275,151)
- iv. Motion passed 5-0.

g. Human Resources

- i. Terri Palm
- ii. No additional motion/information
- iii. Motion by Nelan/Rinard to approve the recommended budget (estimated levy amount \$462,696)
- iv. Motion passed 5-0.

h. Central Services

- i. Ben Wehmeier
- ii. No additional motion/information
- iii. Motion by Rinard/Jaeckel to approve the recommended budget (estimated levy amount \$734,463)
- iv. Motion passed 5-0.

i. Health Department

- i. Gail Scott and Sandee Schunk
- ii. No additional motion/information
- iii. Motion by Kutz/Jaeckel to approve the recommended budget (estimated levy amount \$863,411)
- iv. Motion passed 5-0.

j. Child Support

- i. Stacey Jensen
- ii. No additional motion/information
- iii. Motion by Nelan/Jaeckel to approve the recommended budget (estimated levy amount \$150,612)
- iv. Motion passed 5-0.

k. Economic Development

- i. Ben Wehmeier
- ii. No additional motion/information
- iii. Motion by Jones/Rinard to approve the recommended budget (estimated levy amount \$0)
- iv. Motion passed 5-0.

11. Set future meeting schedule, next meeting date, and possible agenda items – The next Finance Committee meeting is scheduled for Wednesday, September 19th at 8:30 a.m.

12. Adjourn – A motion was made at 11:22 to recess until Wednesday, September 19th by Jaeckel/Nelan. The motion passed 5-0.

Respectfully submitted,

Russell Kutz
Finance Committee Secretary
Jefferson County
/mad

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

1. **Call to order** – Dick Jones called the meeting to order at 8:30 a.m.
2. **Roll call (establish a quorum)** - All committee members were present. There were no other County Board members present. Staff members present were County Administrator, Ben Wehmeier; Finance Director, Marc DeVries; and Assistant Finance Director, Tammy Worzalla. Others present were Steven Sharpe from the Watertown Daily Times, Gerald Saylor from L.D. Fargo Library, Eric Robinson from Dwight Foster Public Library, Joan Behm from Cambridge Library, Erik Braun from Palmyra Library, Stacey Lunsford from Irvin Young Memorial Library, Leann Schwandt Lehner from Jefferson Public Library, Linda Ager and Art Biermeier from Jefferson County Library Board, and Connie Meyer from Bridges Library System.
3. **Certification of compliance with the Open Meetings Law** - Wehmeier certified compliance with the Open Meetings Law.
4. **Approval of the agenda** – Item #7, Budget Updates, will remain as Item #7 on the agenda, but the committee may return to agenda item #7 at the end of the meeting to revisit certain items once the departments have finished their presentations.
5. **Communications** - None
6. **Public comment** – None
7. **Review budget hearing schedule and possible budget updates** – no updates or changes.
8. **Department 2019 Budget Hearings** – The Finance Committee considered the recommended budgets for each department listed below and motions were made to tentatively accept the recommended budget figures for each department, unless otherwise noted. *[The format for each department lists (i) budget presenters in addition to Ben Wehmeier, (ii) any other information specific to the department budget, (iii) who moved/seconded to tentatively accept the recommended budget figure, unless otherwise noted, along with the amount, and (iv) the voting record]*
 - a. **Human Services**
 - i. Kathi Cauley and Brian Belford
 - ii. No additional motion/information
 - iii. Motion by Jones/Jaeckel to approve the recommended budget (estimated levy amount \$9,013,863)
 - iv. Motion passed 5-0.
 - b. **Highway Department**
 - i. Bill Kern and Greg Winter
 - ii. No additional motion/information
 - iii. Motion by Jaeckel/Rinard to approve the recommended budget (estimated levy amount \$5,569,075)
 - iv. Motion passed 5-0.
 - c. **Veteran's Service**
 - i. Yvonne Duesterhoeft
 - ii. No additional motion/information
 - iii. Motion by Nelán/Jaeckel to approve the recommended budget (estimated levy savings \$177,887)
 - iv. Motion passed 5-0.
 - d. **Land Information**
 - i. Andy Erdmann
 - ii. No additional motion/information
 - iii. Motion by Rinard/Nelán to approve the recommended budget (estimated levy amount \$383,668)
 - iv. Motion passed 5-0.
 - e. **Library Services**
 - i. Connie Meyer
 - ii. No additional motion/information
 - iii. Motion by Kutz/Jaeckel to approve the recommended budget (estimated levy amount \$1,153,101)

- iv. Motion passed 5-0.
- f. UW Extension**
 - i. Christy Wen and Lavern Georgson
 - ii. No additional motion/information
 - iii. Motion by Jones/Rinard to approve the recommended budget (estimated levy amount \$242,187)
 - iv. Motion passed 5-0.
- g. Land and Water Conservation**
 - i. Mark Watkins
 - ii. No additional motion/information
 - iii. Motion by Jaeckel/Nelan to approve the recommended budget (estimated levy amount \$250,855)
 - iv. Motion passed 5-0.
- h. Clerk of Courts**
 - i. Carla Robinson and Cindy Hamre
 - ii. No additional motion/information
 - iii. Motion by Nelan/Rinard to approve the recommended budget (estimated levy amount \$1,517,304)
 - iv. Motion passed 5-0.
- i. Administration**
 - i. Ben Wehmeier
 - ii. No additional motion/information
 - iii. Motion by Rinard/Kutz to approve the recommended budget (estimated levy amount \$374,606)
 - iv. Motion passed 5-0.
- j. County Board**
 - i. Ben Wehmeier
 - ii. No additional motion/information
 - iii. Motion by Kutz/Rinard to approve the recommended budget (estimated levy amount \$431,723)
 - iv. Motion passed 5-0.
- k. Treasurer**
 - i. John Jensen
 - ii. No additional motion/information
 - iii. Motion by Jones/Jaekel to approve the recommended budget (estimated levy savings \$1,100,096)
 - iv. Motion passed 5-0.
- l. Corporation Counsel**
 - i. Blair Ward
 - ii. Add \$870 for postage and box rent
 - iii. Motion by Jaeckel/Kutz to approve the recommended budget with the addition of \$870 for postage and box rent (estimated levy amount \$384,854)
 - iv. Motion passed 5-0.
- m. Parks**
 - i. Joe Nehmer and Mary Nimm
 - ii. No additional motion/information
 - iii. Motion by Jaeckel/Rinard to approve the recommended budget (estimated levy amount \$770,869)
 - iv. Motion passed 5-0.
- 9. Budget Updates** – Another meeting will be scheduled, tentatively on Tuesday, October 2, to review any potential changes.
- 10. Set future meeting schedule, next meeting date, and possible agenda items** – The next Finance Committee meeting is scheduled for Friday, September 21st at 8:30 a.m.
- 11. Adjourn** – A motion was made at 11:17 to recess until Friday, September 21st by Jones/Jaekel. The motion passed 5-0.

Respectfully submitted,

Russell Kutz
Finance Committee Secretary
Jefferson County
/mad

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

1. **Call to order** – Dick Jones called the meeting to order at 8:30 a.m.
2. **Roll call (establish a quorum)** - All committee members were present. There were no other County Board members present. Staff members present were County Administrator, Ben Wehmeier; Finance Director, Marc DeVries; and Assistant Finance Director, Tammy Worzalla. Others present were Steven Sharpe from the Watertown Daily Times, and Chris Welch from the Jefferson County Union.
3. **Certification of compliance with the Open Meetings Law** - Wehmeier certified compliance with the Open Meetings Law.
4. **Approval of the agenda** – No action taken.
5. **Communications** – Amy Listle from the Fair Park distributed changes to the fee schedule that were recently approved by the Fair Park Committee.
6. **Public comment** – None
7. **Review budget hearing schedule and possible budget updates** – no updates or changes.
8. **Department 2019 Budget Hearings** – The Finance Committee considered the recommended budgets for each department listed below and motions were made to tentatively accept the recommended budget figures for each department, unless otherwise noted. *[The format for each department lists (i) budget presenters in addition to Ben Wehmeier, (ii) any other information specific to the department budget, (iii) who moved/seconded to tentatively accept the recommended budget figure, unless otherwise noted, along with the amount, and (iv) the voting record]*
 - a. **Sheriff**
 - i. Jeff Parker
 - ii. No additional motion/information
 - iii. Motion by Jones/Jaekel to approve the recommended budget (estimated levy amount \$12,690,862)
 - iv. Motion passed 5-0.
 - b. **Fair Park**
 - i. Roger Kylmanen and Amy Listle
 - ii. Changes to the fee schedule that were recently approved by the Fair Park Committee were distributed. No other changes to the department’s budget are proposed.
 - iii. Motion by Jaekel/Rinard to approve the recommended budget (estimated levy amount \$88,341)
 - iv. Motion passed 5-0.
 - c. **Finance and Debt Service**
 - i. Marc DeVries
 - ii. No additional motion/information
 - iii. Motion by Nelán/Jaekel to approve the recommended budget (estimated levy amount for Finance Department - \$1,153,101, estimated levy amount for Debt Service \$1,133,342)
 - iv. Motion passed 5-0.
 - d. **Fee Schedule**
 - i. Ben Wehmeier and Marc DeVries
 - ii. No additional motion/information
 - iii. Motion by Rinard/Jaekel to approve the fee schedule as presented with the proposed Fair Park changes.
 - iv. Motion passed 5-0.
 - e. **Capital Projects**
 - i. Ben Wehmeier
 - ii. No additional motion/information
 - iii. Motion by Kutz/Jaekel to approve the recommended budget (estimated levy amount \$0)
 - iv. Motion passed 5-0.
 - f. **District Attorney**

- i. Ben Wehmeier
- ii. No additional motion/information
- iii. Motion by Jones/Rinard to approve the recommended budget (estimated levy savings \$177,887)
- iv. Motion passed 5-0.

g. Outstanding Department Budgets

- i. None
- ii. No additional motion/information.
- iii. No action taken.
- iv. No action taken.

h. General Revenues

- i. Ben Wehmeier and Marc DeVries
- ii. No additional motion/information
- iii. Motion by Jaeckel/Kutz to approve the recommended budget (estimated levy savings \$7,389,061)
- iv. Motion passed 5-0.

i. Fund Balance Policy

- i. Ben Wehmeier
- ii. No additional motion/information
- iii. Motion by Rinard/Kutz to approve the use of \$2,941,407 for capital projects, and \$45,651 added to contingency. A lease of farmland purchased for future park development could potentially yield \$112,500 and grants and donations raised by the Parks Department could potentially offset matching requirements for the Interurban Trail project grant (TAD grant) in the amount of \$175,710.
- iv. Motion passed 5-0.

j. Set tax levy

- i. Motion made by Jones/Jaeckel to approve the following:
 - 1. Set the total tax levy at \$29,650,834 with a breakdown of the tax levy at: County-Wide (1992 statute definition) \$27,636,322 tax levy at a \$3.8278 mill rate for general operations and \$.1637 mill rate for debt service.
 - 2. Motion passed 5-0.
- ii. Motion made by Jones/Rinard to approve the following:
 - 1. Health Department - \$863,411 tax levy
 - 2. Library System- \$1,151,101 tax levy
 - 3. Motion passed 5-0

9. Discussion and possible action on the amount of working capital available for Health Department operations as required by the Jefferson County Fund Balance Policy – Wehmeier explained that the current budget utilizes Health Department fund balance to the extent that ending fund balance is projected to be below the 3 month goal. Future discussions will take place to outline a plan for the Health Department's budget.

10. Set future meeting schedule, next meeting date, and possible agenda items – The next Finance Committee meeting is scheduled for Tuesday, October 2 at 8:30 a.m.

11. Adjourn – A motion was made at 10:37 to adjourn by Jaeckel/Rinard. The motion passed 5-0.

Respectfully submitted,

Russell Kutz
Finance Committee Secretary
Jefferson County
/mad

Marc DeVries

From: Gail Scott
Sent: Tuesday, September 18, 2018 11:30 AM
To: Benjamin Wehmeier; Marc DeVries
Subject: FW: Conference Scholarship Opportunity!
Attachments: Melissa K Travel Out of State request 09182018.pdf

Importance: High

Hi Ben and Marc,

We have the opportunity to send a staff person to the American Public Health Association annual conference in San Diego. The cost to us will be around \$300. This is a fantastic opportunity. Melissa Koenigs volunteered to go and she would be attending the sessions that relate to drug and alcohol issues. This would related back to her job as a Jail nurse, the clinic nurse here who does the Vivitrol injections as well as her involvement with the Jefferson County Drug Free Coalition.

I have attached the Out of State Travel request as well as information below from Kari Lerch form Community Advocates as to what would be covered. They are the same group we are working with to try to write for the Drug Free Communities grant. They sponsored Emi Reiner's attendance at a meeting in Atlanta last year.

Please let me know the next steps or if you need more information. We need to know as soon as possible if this is approved so we can take advantage of this funding. Thanks! Gail

Gail M. Scott, Director/Health Officer

Jefferson County Health Department

1541 Annex Road

Jefferson, WI 53549

920-674-7275 (Main Office)

920-674-7228 (Desk)

920-674-7477 (Fax)

gails@jeffersoncountywi.gov

From: Emi Reiner
Sent: Monday, September 10, 2018 1:56 PM
To: Gail Scott; Diane Nelson
Subject: FW: Conference Scholarship Opportunity!
Importance: High

Gail and Diane,

Here is an opportunity for an out of state training. What do you think? Emi

From: Kari Lerch [<mailto:KLerch@CommunityAdvocates.net>]
Sent: Friday, September 07, 2018 12:11 PM
To: Susan Shepeard; Heather Puente; Emi Reiner; Ashley Palen; Ronna Corliss; Gina Wisialowski; Jackie Ove; Katie Behl; jleudke@earthlink.net
Subject: Conference Scholarship Opportunity!
Importance: High

Hello, and Happy Friday!

We have some carryover from a prescription drug grant, and the State has approved sending people to the annual American Public Health Association meeting, which takes place in November (<https://www.apha.org/annualmeeting>).

Here's what we are going to do. I will offer scholarships of roughly \$2,000 to the first 15 people which will cover membership/registration, hotel, and flight. Rather than providing your agency with these dollars, I will be doing the registering and booking. However, you or your agency will need to commit to covering any remaining costs such as airport parking, airport transportation and your meals while you are there. I have a hotel block reserved already, which includes a shuttle from the airport and a hot breakfast buffet which will reduce those costs. If you are unable to come and have a really committed coalition person who would be interested (a coalition chair, or other leadership member) that would be okay too!

Once I get people registered, I will need to set up 15-20 minute phone calls with everyone to arrange flights/hotel stays. I'm going to try and reserve a block of hotel rooms so we're all together.

Please let me know ASAP. At this time, it is one person per agency. If we have additional space, I will consider additional requests.

Please contact me with any questions.

Have a great weekend!

Kari Lerch

Deputy Director

Community Advocates Public Policy Institute

Ph: 414-270-2950

Cell: 262-424-4119

<http://ppi.communityadvocates.net>

**Jefferson County
Travel Detailed Budget Request
Conferences / Conventions / Seminars
For the Budget Year Ended December 31, 20__**

Check One	In State	Out of State
Dept / Bus Unit	_____	
Event	_____	
Location	_____	
Time frame	_____	
Staff attending	_____	

532325 Registration	_____	
532332 Mileage	_____	(Including tolls, parking, shuttle van)
532334 Commercial Travel	_____	(Airfare, train, bus, etc)
532335 Meals	_____	
532336 Lodging	_____	
Other	_____	_____ (describe)
Total	_____	-



Check One	In State	Out of State
Dept / Bus Unit	_____	
Event	_____	
Location	_____	
Time frame	_____	
Staff attending	_____	

532325 Registration	_____	
532332 Mileage	_____	(Including tolls, parking, shuttle van)
532334 Commercial Travel	_____	(Airfare, train, bus, etc)
532335 Meals	_____	
532336 Lodging	_____	
Other	_____	_____ (describe)
Total	_____	-

Jefferson County, Wisconsin Fund Balance Policy

Jefferson County finds that it is essential to maintain an adequate level of fund balance in order to:

- adapt to revenue shortfalls and/or unanticipated expenditures,
- help ensure stable tax rates, and
- provide a measure of liquidity for normal operations while at the same time keeping the County's long range investments intact.

As such, Jefferson County has elected to implement a Fund Balance Policy guided by the "Best Practice" adopted by the GFOA (Government Finance Officers Association) Executive Board in October 2009. The Fund Balance Policy details are indicated below:

1. Jefferson County has implemented Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Fund Balance Type Definitions*. All definitions within the Fund Balance Policy will be in agreement with GASB Statement No. 54.
2. GASB Statement No. 54 pertains only to governmental funds. Business type funds, such as the Highway Department, shall be assumed to follow GASB Statement No. 54 for the purposes of this policy only.
3. The County's initial investment into Wisconsin Municipal Mutual Insurance Company (WMMIC) is recorded in nonspendable fund balance, but for the purpose of this policy shall be recognized as part of the "working capital".
4. The County's intent is to hold investments long-term in order to lessen the impacts of market fluctuation. To more accurately represent fair market value on investments, an adjustment for the fair market value will be taken out of the calculation for unassigned fund balance.
5. The County shall maintain a minimum of two (2) months of budgeted expenditures within the General Fund for "working capital." This "working capital" shall be maintained to help cover revenue shortfalls, unanticipated expenditures, stabilize the tax rate, and provide liquidity.
6. The County shall maintain a minimum of two (2) months of budgeted expenditures within the Health Department for "working capital." This "working capital" shall be maintained to help cover revenue shortfalls, unanticipated expenditures, and stabilize the tax rate.

7. The Finance Committee shall strive to maintain three (3) months of budgeted expenditures within ~~both the General Fund and Health Department~~ for “working capital.”
 - a. Should a budget proposed for adoption seek to utilize a portion of this additional month of “working capital,” the reasoning for the usage of working capital shall be included in the budget document.
 - b. In the event of an emergency situation and all other means of funding the emergency have been exhausted, the County Board may utilize the working capital as needed.
 - c. Within three months after the adoption of the proposed budget, or use due to an emergency situation, unless already included in the budget document, the County Board shall be informed by the Finance Committee and/or the County Administrator as to either:
 - i. A plan to restore the three months of working capital and related time frame, or
 - ii. The rationale for remaining between two (2) and three (3) months working capital.
8. Budgeted expenditures for the General Fund shall be defined as:
 - a. Total budgeted expenditures for the entire County in all governmental and business type funds for the immediate prior year (i.e. most recently adopted budget) less total budgeted expenditures for the Health Department for the immediate prior year.
 - b. Total budgeted expenditures shall include operating, capital, and debt expenditures.
 - c. Any budgeted capital or debt expenditures funded through bond proceeds shall be excluded.
9. Budgeted expenditures for the Health Department shall be defined as total budgeted expenditures for the immediate prior year (i.e. most recently adopted budget).
10. Any amount above three (3) months of budgeted expenditures for both the General Fund and Health Department shall be considered as the fund’s unassigned fund balance. During the preparation of the budget for the subsequent year, the Finance Committee shall recommend to the County Board its plan for usage of this unassigned fund balance. This usage shall be limited to:
 - a. Fund capital outlay, being specific on purpose and timing of said outlay.
 - b. Repayment of debt.
 - c. Reduction of tax levy.
11. The Finance Committee shall determine by vote whether the Health Department shall retain at least two (2) months of budgeted expenditures but no more than three (3) months of budgeted expenditures as “working capital” during the budget process. In the event that the Health Department’s “working capital” does not meet the minimum required amount of two (2) months of budgeted expenditures or a

maximum amount of three (3) months of budgeted expenditures ~~at the elections determined by~~ of the Finance Committee:

- a. ~~The tax levy for the Health Department shall be increased the Health Department's budget shall be~~ methodically adjusted to bring the working capital ~~up~~ to required levels within a maximum of five (5) years.
 - b. The budget document shall include a recap of the methodology being used.
 - c. The calculation for unassigned funds within the General Fund shall be based upon total budgeted expenditures for all funds including the Health Department.
12. All departments shall transfer all remaining balances at year end to the General Fund, unless these balances are requested and approved to be non-lapsing. All funds within the Health Department shall automatically be retained by the Health Department. All remaining balances relating to the Jefferson County Economic Development Consortium (JCEDC), including provisions for vested benefits relating to employees in the Economic Development Department, shall automatically be retained by the Economic Development Department within the General Fund.
13. Non-lapsing requests, both discretionary and non-discretionary, are defined below. Examples are included, but it should be noted that these lists are not all inclusive.
- a. Non-discretionary
 - i. Non-spendable, because of their form. Examples include:
 1. Inventory
 2. Delinquent property taxes
 3. Prepaid expenditures
 - ii. Restricted, because of externally enforceable limitations on use. Examples include:
 1. Statutory limitations
 2. Specific donor limitations
 3. Signed contracts and/or purchase orders with vendors
 4. Specific state agency limitations
 5. Unspent bond proceeds.
 - b. Discretionary, which are classified as committed under GASB Statement No. 54. Examples include:
 - i. Balances that result from funded depreciation, not already affected by signed contracts and/or purchase orders with vendors.
 - ii. Available departmental surpluses desired to be used for future appropriations.
 - iii. Special circumstances that shall be considered by the Finance Committee.
14. Final written requests for both discretionary and non-discretionary non-lapsing items from all departments are due to the Finance Department in mid-February of the succeeding year. Thereafter, the Finance Committee will propose a resolution to the County Board with its recommendations concerning carrying over of discretionary items. The resolution will, in the fiscal note, show the various categories.

Formatted: Indent: Hanging: 0.31"

15. The County specifically intends that all liability reflecting employee vested benefits shall include: (a) 100% of the calculated liability for vested vacation pay; (b) 65% of the calculated liability for vested sick pay; (c) 100% of the calculated liability for vested holiday pay; and (d) 100% of the calculated liability for vested compensatory time pay with all categories designated as “assigned” fund balances as defined under GASB Statement No. 54. While it may be argued that the County does not have to accrue these liabilities for governmental funds, the County has elected to fully fund these liabilities with an assigned fund balance.

Adopted by Jefferson County Board of Supervisors on October 25, 2011 (Resolution No. 2011-61) Modified on July 10, 2012 (Resolution No. 2012-30) Modified on July 14, 2015 (Resolution No. 2015-28) Modified on December 13, 2016 (Resolution No. 2016-58)
Modified on October 9, 2018 (Resolution No. 2018-)

RESOLUTION NO. 2018-

Disallowing claim of Jeanne Vonachen

Executive Summary

A claim has been made against Jefferson County seeking a refund for the cost of admission to the Jefferson County Fair and for reserved seating tickets to see Travis Tritt at the Jefferson County Fair due to inclement weather. 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 to refund the cost of admission or tickets. This resolution formally denies the claim filed against Jefferson County and directs the Corporation Counsel to give the claimant notice of disallowance. The Finance Committee met on October 2, 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 claims were 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>
Jeanne Vonachen	7/13/18	09/10/18	Claimant alleges that the Jefferson County Fair failed to refund claimant for two tickets for Travis Tritt concert due to inclement weather.	\$96.40

WHEREAS, Jefferson County’s insurance carrier, Wisconsin Municipal Mutual Insurance Company, recommends disallowance of the claim because the County is not legally responsible for refunding the cost of admission or reserved seating based on the disclaimer printed on all admission tickets and Wisconsin law.

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board of Supervisors hereby disallows the claim of Jeanne Vonachen 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

10-9-18

J. Blair Ward: 09-13-18; 09-27-18

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

September 10, 2018

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

RE: Jeanne Vonachen v. Jefferson County.
Date of Loss: 07/13/2018
Claim No. 2018089826
Event No.: 98962

Dear Mr. Ward,

We received the above-referenced notice of claim 9/10/18. 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

09/28/2018
09:36:50

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2018 01 TO 2018 08

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<hr/>							
12201 Finance							
12201 411100 General Property Taxes	-497,002	0	-497,002	-331,334.64	.00	-165,667.36	66.7%
12201 412100 Sales Taxes From County	-100	0	-100	-95.75	.00	-4.25	95.8%
12201 451004 Garnishment Fees	-15	0	-15	-15.00	.00	.00	100.0%
12201 451005 Child Support Fees	-1,000	0	-1,000	-810.00	.00	-190.00	81.0%
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	-332,285.39	.00	-323,853.61	50.6%
12202 Dental Insurance Allocation							
12202 451026 Retiree Ins Premium Recovery	-23,930	0	-23,930	-8,918.05	.00	-15,011.95	37.3%
12202 451032 Cobra Premium Recovery	-2,600	0	-2,600	-1,768.68	.00	-831.32	68.0%
12202 451043 County Board Premiums	0	0	0	-1,062.00	.00	1,062.00	.0%
12202 451045 Employee Premiums	0	0	0	-285,326.55	.00	285,326.55	.0%
TOTAL Dental Insurance Allocation	-26,530	0	-26,530	-297,075.28	.00	270,545.28	%
TOTAL General Fund	-524,697	-157,972	-682,669	-629,360.67	.00	-53,308.33	92.2%
TOTAL REVENUES	-524,697	-157,972	-682,669	-629,360.67	.00	-53,308.33	

09/28/2018
09:39:13

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 1
glflxrpt

FROM 2018 01 TO 2018 08

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	ACTUALS	ENCUMBRANCES	AVAILABLE	PCT
100 General Fund	APPROP	ADJSTMTS	BUDGET			BUDGET	USED
<hr/>							
12201 Finance							
12201 511110 Salary-Permanent Regular	177,607	0	177,607	108,733.58	.00	68,873.42	61.2%
12201 511210 Wages-Regular	130,723	0	130,723	82,335.46	.00	48,387.54	63.0%
12201 511220 Wages-Overtime	0	0	0	1,448.32	.00	-1,448.32	.0%
12201 511310 Wages-Sick Leave	0	0	0	1,145.74	.00	-1,145.74	.0%
12201 511320 Wages-Vacation Pay	0	0	0	7,500.27	.00	-7,500.27	.0%
12201 511330 Wages-Longevity Pay	855	0	855	.00	.00	855.00	.0%
12201 511340 Wages-Holiday Pay	0	0	0	4,877.63	.00	-4,877.63	.0%
12201 511350 Wages-Miscellaneous (Comp)	0	0	0	4,165.39	.00	-4,165.39	.0%
12201 511380 Wages-Bereavement	0	0	0	486.00	.00	-486.00	.0%
12201 512141 Social Security	23,064	0	23,064	15,486.68	.00	7,577.32	67.1%
12201 512142 Retirement (Employer)	20,715	0	20,715	14,127.82	.00	6,587.18	68.2%
12201 512144 Health Insurance	92,075	0	92,075	54,440.55	.00	37,634.45	59.1%
12201 512145 Life Insurance	148	0	148	96.96	.00	51.04	65.5%
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	2,773.45	.00	2,050.55	57.5%
12201 521213 Accounting & Auditing	13,687	0	13,687	10,692.00	.00	2,995.00	78.1%
12201 521219 Other Professional Serv	2,900	0	2,900	505.00	.00	2,395.00	17.4%
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	75.90	.00	424.10	15.2%
12201 531311 Postage & Box Rent	2,300	0	2,300	1,788.33	.00	511.67	77.8%
12201 531312 Office Supplies	2,900	0	2,900	445.90	.00	2,454.10	15.4%
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	124.78	.00	175.22	41.6%
12201 532336 Lodging	1,240	0	1,240	943.76	.00	296.24	76.1%
12201 532339 Other Travel & Tolls	0	0	0	140.27	.00	-140.27	.0%
12201 533225 Telephone & Fax	100	0	100	52.19	.00	47.81	52.2%
12201 535242 Maintain Machinery & Equip	400	0	400	406.89	.00	-6.89	101.7%
12201 571004 IP Telephony Allocation	543	0	543	362.00	.00	181.00	66.7%
12201 571005 Duplicating Allocation	28	0	28	18.64	.00	9.36	66.6%
12201 571009 MIS PC Group Allocation	7,900	0	7,900	5,266.64	.00	2,633.36	66.7%
12201 571010 MIS Systems Grp Alloc (ISIS)	3,959	0	3,959	2,639.36	.00	1,319.64	66.7%
12201 591519 Other Insurance	1,297	0	1,297	864.96	.00	432.04	66.7%
12201 594818 Capital Computer	0	157,972	157,972	144,802.54	19,958.93	-6,789.47	104.3%
TOTAL Finance	498,167	157,972	656,139	477,869.77	19,958.93	158,310.30	75.9%

09/28/2018
09:39:13

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2018 01 TO 2018 08

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<hr/>							
12202 Dental Insurance Allocation							
12202 599951 Year End Alloc	2,650	0	2,650	.00	.00	2,650.00	.0%
12202 599982 Retiree Dental Claims	16,880	0	16,880	8,460.60	.00	8,419.40	50.1%
12202 599984 Cobra Dental Claims	7,000	0	7,000	1,638.00	.00	5,362.00	23.4%
12202 599986 Administrative Fees Dental	0	0	0	21,533.88	.00	-21,533.88	.0%
12202 599989 Employee Dental Claims	0	0	0	277,278.36	.00	-277,278.36	.0%
12202 599992 Administrative Dental Retiree	0	0	0	560.28	.00	-560.28	.0%
TOTAL Dental Insurance Allocation	26,530	0	26,530	309,471.12	.00	-282,941.12	%
TOTAL General Fund	524,697	157,972	682,669	787,340.89	19,958.93	-124,630.82	118.3%
TOTAL EXPENSES	524,697	157,972	682,669	787,340.89	19,958.93	-124,630.82	

09/28/2018
09:46:35

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 1
gflxrpt

FROM 2018 01 TO 2018 08

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<hr/>							
13201 County Treasurer							
<hr/>							
13201 411100 General Property Taxes	859,511	0	859,511	573,007.36	.00	286,503.64	66.7%
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	-4,128.07	.00	1,628.07	165.1%
13201 418100 Interest On Taxes	-450,000	0	-450,000	-261,462.04	.00	-188,537.96	58.1%
13201 441030 Ag Use Conversion Penalty	-5,000	0	-5,000	-16,461.27	.00	11,461.27	329.2%
13201 451007 Treasurers Fees	-500	0	-500	-365.50	.00	-134.50	73.1%
13201 481001 Interest & Dividends	-566,000	0	-566,000	-628,791.25	.00	62,791.25	111.1%
13201 481004 Fair Market Value Adjustment	0	0	0	439,239.87	.00	-439,239.87	.0%
13201 486004 Miscellaneous Revenue	0	0	0	-1,003.00	.00	1,003.00	.0%
TOTAL County Treasurer	-224,489	0	-224,489	38,370.34	.00	-262,859.34	-17.1%
13202 Tax Deed Expense							
<hr/>							
13202 411100 General Property Taxes	-25,000	0	-25,000	-16,666.64	.00	-8,333.36	66.7%
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	-60,022.06	.00	60,022.06	.0%
13202 486004 Miscellaneous Revenue	0	0	0	-46.50	.00	46.50	.0%
TOTAL Tax Deed Expense	-25,000	0	-25,000	-81,000.34	.00	56,000.34	324.0%
13203 Plat Books							
<hr/>							
13203 411100 General Property Taxes	1,750	0	1,750	1,166.64	.00	583.36	66.7%
13203 451010 Sale Of Maps & Plat Books	-2,500	0	-2,500	-940.23	.00	-1,559.77	37.6%
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	32.43	.00	-1,032.43	-3.2%
TOTAL General Fund	-250,489	0	-250,489	-42,597.57	.00	-207,891.43	17.0%
TOTAL REVENUES	-250,489	0	-250,489	-42,597.57	.00	-207,891.43	

09/28/2018
09:47:29

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 1
glflxprt

FROM 2018 01 TO 2018 08

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
<hr/>							
13201 County Treasurer							
<hr/>							
13201 511110 Salary-Permanent Regular	69,536	0	69,536	46,802.00	.00	22,734.00	67.3%
13201 511210 Wages-Regular	46,563	0	46,563	22,368.49	.00	24,194.51	48.0%
13201 511220 Wages-Overtime	0	0	0	8.29	.00	-8.29	.0%
13201 511310 Wages-Sick Leave	0	0	0	621.13	.00	-621.13	.0%
13201 511320 Wages-Vacation Pay	0	0	0	431.36	.00	-431.36	.0%
13201 511330 Wages-Longevity Pay	165	0	165	.00	.00	165.00	.0%
13201 511340 Wages-Holiday Pay	0	0	0	503.54	.00	-503.54	.0%
13201 511350 Wages-Miscellaneous (Comp)	0	0	0	293.64	.00	-293.64	.0%
13201 511380 Wages-Bereavement	0	0	0	43.88	.00	-43.88	.0%
13201 512141 Social Security	8,704	0	8,704	5,258.61	.00	3,445.39	60.4%
13201 512142 Retirement (Employer)	7,790	0	7,790	4,761.81	.00	3,028.19	61.1%
13201 512144 Health Insurance	39,040	0	39,040	21,828.28	.00	17,211.72	55.9%
13201 512145 Life Insurance	88	0	88	43.63	.00	44.37	49.6%
13201 512150 FSA Contribution	530	0	530	530.00	.00	.00	100.0%
13201 512173 Dental Insurance	2,290	0	2,290	1,261.47	.00	1,028.53	55.1%
13201 521232 Investment Advisor Fees	29,000	0	29,000	21,655.08	.00	7,344.92	74.7%
13201 531311 Postage & Box Rent	6,500	0	6,500	4,494.35	.00	2,005.65	69.1%
13201 531312 Office Supplies	1,000	0	1,000	435.79	.00	564.21	43.6%
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 531326 Advertising	0	0	0	508.33	.00	-508.33	.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	42.04	.00	57.96	42.0%
13201 535242 Maintain Machinery & Equip	0	0	0	233.15	.00	-233.15	.0%
13201 571004 IP Telephony Allocation	326	0	326	217.36	.00	108.64	66.7%
13201 571005 Duplicating Allocation	104	0	104	69.36	.00	34.64	66.7%
13201 571009 MIS PC Group Allocation	5,821	0	5,821	3,880.64	.00	1,940.36	66.7%
13201 571010 MIS Systems Grp Alloc (ISIS)	1,764	0	1,764	1,176.00	.00	588.00	66.7%
13201 591519 Other Insurance	488	0	488	325.44	.00	162.56	66.7%
13201 593256 Bank Charges	1,500	0	1,500	933.78	.00	566.22	62.3%
TOTAL County Treasurer	224,489	0	224,489	139,911.11	.00	84,577.89	62.3%
<hr/>							
13202 Tax Deed Expense							
<hr/>							
13202 521212 Legal	100	0	100	10.00	.00	90.00	10.0%

09/28/2018
09:47:29

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2018 01 TO 2018 08

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
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	315.00	.00	-115.00	157.5%
13202 521273 Title Search	2,000	0	2,000	-1,975.00	.00	3,975.00	98.8%
13202 529299 Purchase Care & Services	0	0	0	2,185.53	.00	-2,185.53	.0%
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	6,552.77	.00	-6,552.77	.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	13,154.46	.00	11,845.54	52.6%
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	153,065.57	.00	97,423.43	61.1%
TOTAL EXPENSES	250,489	0	250,489	153,065.57	.00	97,423.43	

09/28/2018
09:44:13

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2018 01 TO 2018 08

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
<hr/>							
11301 Child Support							
11301 411100 General Property Taxes	-167,389	0	-167,389	-111,592.64	.00	-55,796.36	66.7%
11301 421001 State Aid	-107,827	0	-107,827	-107,827.00	.00	.00	100.0%
11301 421010 M S L Incentives	-19,000	0	-19,000	-18,838.00	.00	-162.00	99.1%
11301 421012 State Aid Cs + All Others	-697,839	0	-697,839	-312,424.32	.00	-385,414.68	44.8%
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	-164,729.00	.00	.00	100.0%
11301 421096 State Aid Medical Support	-9,200	0	-9,200	-9,052.00	.00	-148.00	98.4%
11301 442004 Extradition Reimbursement	-500	0	-500	-1,901.92	.00	1,401.92	380.4%
11301 451011 CS Prog Fee Reduce 66%	6,930	0	6,930	3,340.84	.00	3,589.16	48.2%
11301 451013 NIVD Activities Reduction	-3,400	0	-3,400	-1,553.53	.00	-1,846.47	45.7%
11301 451014 CS Program Fees	-10,500	0	-10,500	-6,628.14	.00	-3,871.86	63.1%
11301 455003 Non-IVD Service Fees	-1,270	0	-1,270	-1,015.00	.00	-255.00	79.9%
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	-722,308.04	.00	-500,537.44	59.1%
TOTAL General Fund	-1,211,845	-11,000	-1,222,845	-722,308.04	.00	-500,537.44	59.1%
TOTAL REVENUES	-1,211,845	-11,000	-1,222,845	-722,308.04	.00	-500,537.44	

09/28/2018
09:45:28

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 1
glflxprt

FROM 2018 01 TO 2018 08

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	ACTUALS	ENCUMBRANCES	AVAILABLE	PCT
100 General Fund	APPROP	ADJSTMTS	BUDGET			BUDGET	USED
<hr/>							
11301 Child Support							
11301 511110 Salary-Permanent Regular	239,146	0	239,146	137,239.49	.00	101,906.51	57.4%
11301 511210 Wages-Regular	480,191	0	480,191	252,837.64	.00	227,353.36	52.7%
11301 511220 Wages-Overtime	4,971	0	4,971	3,178.40	.00	1,792.60	63.9%
11301 511310 Wages-Sick Leave	0	0	0	16,012.99	.00	-16,012.99	.0%
11301 511320 Wages-Vacation Pay	0	0	0	25,754.13	.00	-25,754.13	.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	11,386.05	.00	-11,386.05	.0%
11301 511350 Wages-Miscellaneous (Comp)	0	0	0	2,236.13	.00	-2,236.13	.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	32,921.18	.00	21,152.82	60.9%
11301 512142 Retirement (Employer)	48,215	0	48,215	30,141.68	.00	18,073.32	62.5%
11301 512144 Health Insurance	183,585	0	183,585	106,230.71	.00	77,354.29	57.9%
11301 512145 Life Insurance	289	0	289	170.57	.00	118.43	59.0%
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	6,573.88	.00	5,018.12	56.7%
11301 521255 Paper Service	7,350	3,865	11,215	7,127.80	.00	4,087.20	63.6%
11301 521256 Genetic Tests	7,500	0	7,500	4,186.00	.00	3,314.00	55.8%
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	1,462.50	.00	1,137.50	56.3%
11301 529299 Purchase Care & Services	60,480	-2,400	58,080	42,790.00	.00	15,290.00	73.7%
11301 531003 Notary Public Related	180	0	180	100.00	.00	80.00	55.6%
11301 531246 FPLS Fees	2,800	0	2,800	2,091.00	.00	709.00	74.7%
11301 531301 Office Equipment	4,405	2,400	6,805	3,519.69	.00	3,285.31	51.7%
11301 531303 Computer Equipmt & Software	0	4,772	4,772	.00	.00	4,771.68	.0%
11301 531310 Postage Special	450	0	450	185.36	.00	264.64	41.2%
11301 531311 Postage & Box Rent	17,200	0	17,200	11,053.53	.00	6,146.47	64.3%
11301 531312 Office Supplies	14,000	-3,650	10,350	1,009.99	.00	9,340.01	9.8%
11301 531313 Printing & Duplicating	3,903	0	3,903	2,002.83	.00	1,900.17	51.3%
11301 531314 Small Items Of Equipment	2,000	0	2,000	557.39	.00	1,442.61	27.9%
11301 531321 Publication Of Legal Notice	1,200	0	1,200	613.00	.00	587.00	51.1%
11301 531323 Subscriptions-Tax & Law	1,680	0	1,680	1,040.24	.00	639.76	61.9%
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	491.14	.00	808.86	37.8%
11301 531351 Gas/Diesel	0	0	0	40.00	.00	-40.00	.0%
11301 532325 Registration	1,580	0	1,580	2,525.00	.00	-945.00	159.8%
11301 532332 Mileage	1,030	0	1,030	560.80	.00	469.20	54.4%
11301 532334 Commercial Travel	0	995	995	994.80	.00	.00	100.0%

09/28/2018
09:45:28

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2018 01 TO 2018 08

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
11301 532335 Meals	714	0	714	422.08	.00	291.92	59.1%
11301 532336 Lodging	1,965	1,734	3,699	1,483.96	.00	2,215.04	40.1%
11301 532339 Other Travel & Tolls	700	-365	335	212.19	.00	122.81	63.3%
11301 532340 Contracted Extraditions	7,000	0	7,000	4,839.20	.00	2,160.80	69.1%
11301 533225 Telephone & Fax	785	0	785	246.08	.00	538.92	31.3%
11301 535242 Maintain Machinery & Equip	1,550	3,650	5,200	2,715.11	.00	2,484.89	52.2%
11301 571004 IP Telephony Allocation	1,846	0	1,846	1,230.64	.00	615.36	66.7%
11301 571005 Duplicating Allocation	285	0	285	190.00	.00	95.00	66.7%
11301 571009 MIS PC Group Allocation	23,283	0	23,283	15,522.00	.00	7,761.00	66.7%
11301 571010 MIS Systems Grp Alloc (ISIS)	10,894	0	10,894	7,262.64	.00	3,631.36	66.7%
11301 591519 Other Insurance	3,109	0	3,109	2,072.56	.00	1,036.44	66.7%
TOTAL Child Support	1,211,845	11,000	1,222,845	749,803.01	.00	473,042.47	61.3%
TOTAL General Fund	1,211,845	11,000	1,222,845	749,803.01	.00	473,042.47	61.3%
TOTAL EXPENSES	1,211,845	11,000	1,222,845	749,803.01	.00	473,042.47	

JEFFERSON COUNTY
REVENUES COLLECTED THROUGH 9-28-18

DEPARTMENT DESCRIPTION	Revised Budget	Current Balance	Remaining Budget	% COLLECTED
Capital Projects & Debt Service Total	\$ (1,134,018.00)	\$ (1,084,953.39)	\$ (49,064.61)	95.67%
General Revenues & Expenditure Total	(788,585.00)	571,481.35	(1,360,066.35)	-72.47%
Administration Total	(530,385.00)	(382,433.54)	(147,951.46)	72.10%
Central Services Total	(809,762.00)	(606,299.17)	(203,462.83)	74.87%
Child Support Total	(1,211,845.00)	(737,495.92)	(474,349.08)	60.86%
Clerk of Courts Total	(2,685,288.00)	(2,047,189.72)	(638,098.28)	76.24%
Corporation Counsel Total	(372,363.00)	(279,272.25)	(93,090.75)	75.00%
County Board Total	(449,187.00)	(329,497.71)	(119,689.29)	73.35%
County Clerk Total	(451,178.00)	(347,055.27)	(104,122.73)	76.92%
District Attorney Total	(828,933.00)	(611,380.49)	(217,552.51)	73.76%
Economic Development Total	(502,479.00)	(460,245.67)	(42,233.33)	91.60%
Emergency Management Total	(185,518.00)	(141,549.63)	(43,968.37)	76.30%
Fair Park Total	(1,194,615.79)	(891,385.39)	(303,230.40)	74.62%
Finance Department Total	(524,697.00)	(710,606.08)	185,909.08	135.43%
Human Resources Total	(507,173.00)	(369,290.92)	(137,882.08)	72.81%
Land & Water Conservation Total	(658,968.00)	(450,761.27)	(208,206.73)	68.40%
Land Information Total	(596,715.00)	(437,086.97)	(159,628.03)	73.25%
Library Total	(1,126,933.00)	(845,199.81)	(281,733.19)	75.00%
Medical Examiner Total	(212,397.00)	(149,429.72)	(62,967.28)	70.35%
Parks Department Total	(1,294,164.00)	(867,334.01)	(426,829.99)	67.02%
Planning And Zoning Total	(610,470.00)	(413,536.32)	(196,933.68)	67.74%
Register Of Deeds Total	(325,517.00)	(321,360.64)	(4,156.36)	98.72%
Sheriff Department Total	(14,229,886.00)	(10,509,945.53)	(3,719,940.47)	73.86%
Treasurer Total	(250,489.00)	(583.74)	(249,905.26)	0.23%
UW Extension Total	(275,413.00)	(203,595.84)	(71,817.16)	73.92%
Veterans Services Total	(188,766.00)	(138,415.67)	(50,350.33)	73.33%
Health Department Total	(1,428,234.00)	(926,252.04)	(501,981.96)	64.85%
Highway Department Total	(11,126,883.00)	(6,739,257.75)	(4,387,625.25)	60.57%
Human Services Department Total	(23,656,667.50)	(15,365,765.08)	(8,290,902.42)	64.95%
Management Information Systems Total	(1,371,748.00)	(1,234,800.65)	(136,947.35)	90.02%
Grand Total	\$ (69,529,277.29)	\$ (47,030,498.84)	\$ (22,498,778.45)	67.64%

JEFFERSON COUNTY
EXPENDITURES THROUGH 9-28-18

DEPARTMENT NAME	Revised Budget	Current Balance	Remaining Budget	% Spent
Capital Projects & Debt Service Total	\$ 1,134,018.00	\$ 1,825,395.43	\$ (691,377.43)	160.97%
General Revenues & Expenditure Total	145,835.00	21,508.69	124,326.31	14.75%
Administration Total	530,385.00	343,070.15	187,314.85	64.68%
Central Services Total	1,043,105.00	649,078.45	394,026.55	62.23%
Child Support Total	1,222,845.48	799,910.54	422,934.94	65.41%
Clerk of Courts Total	2,735,288.00	1,817,556.05	917,731.95	66.45%
Corporation Counsel Total	372,363.00	262,361.81	110,001.19	70.46%
County Board Total	456,427.05	366,495.16	89,931.89	80.30%
County Clerk Total	504,562.00	440,303.85	64,258.15	87.26%
District Attorney Total	828,933.00	568,796.12	260,136.88	68.62%
Economic Development Total	448,577.00	286,413.94	162,163.06	63.85%
Emergency Management Total	185,518.00	122,234.62	63,283.38	65.89%
Fair Park Total	1,291,314.00	1,006,239.74	285,074.26	77.92%
Finance Department Total	656,139.00	499,178.30	156,960.70	76.08%
Human Resources Total	567,173.00	427,444.07	139,728.93	75.36%
Land & Water Conservation Total	659,044.00	453,227.58	205,816.42	68.77%
Land Information Total	634,690.00	431,878.71	202,811.29	68.05%
Library Total	1,126,933.00	1,126,544.89	388.11	99.97%
Medical Examiner Total	212,397.00	152,174.61	60,222.39	71.65%
Parks Department Total	1,623,805.20	799,143.98	824,661.22	49.21%
Planning And Zoning Total	667,282.00	440,671.27	226,610.73	66.04%
Register Of Deeds Total	325,517.00	227,351.23	98,165.77	69.84%
Sheriff Department Total	14,527,655.69	10,378,064.12	4,149,591.57	71.44%
Treasurer Total	250,489.00	166,569.95	83,919.05	66.50%
UW Extension Total	283,638.00	171,273.59	112,364.41	60.38%
Veterans Services Total	208,366.68	132,769.94	75,596.74	63.72%
Health Department Total	1,583,285.00	1,086,223.33	497,061.67	68.61%
Highway Department Total	11,126,883.00	7,047,553.01	4,079,329.99	63.34%
Human Services Department Total	24,913,494.50	16,125,531.16	8,787,963.34	64.73%
Management Information Systems Total	1,593,098.84	1,242,497.18	350,601.66	77.99%
Grand Total	\$ 71,859,061.44	\$ 49,417,461.47	\$ 22,441,599.97	68.77%

**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
7-Aug-18	Sheriff's Dept - eviction costs	(17,000.00)			Finance Committee	7-Aug-18
7-Aug-18	Health Department - human health hazard cleanup	(9,500.00)			Finance Committee	7-Aug-18
Total amount available		323,149.00	187,585.00	290,000.00		
Net		323,149.00	187,585.00	290,000.00		