

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

Date: Thursday, November 8, 2018

Time: 8:30 a.m.

Committee members: Jones, Richard (Chair)
Rinard, Amy
Nelán, 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 October 2, 2018, and Joint Executive, Finance and Human Resources Committee minutes for September 4, 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 2019 budget amendments
9. Discussion and possible action on contingency transfer of up to \$7,500 for purchase of sand bags
10. Discussion and possible action on amending the Purchasing Card Policy and Procedures
11. Discussion and possible action on setting County-wide property tax levy
12. 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
13. 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
14. Reconvene in open session
15. Review of the financial statements and department update for September 2018-Finance Department
16. Review of the financial statements and department update for September 2018-Treasurer's Office
17. Review of the financial statements and department update for September 2018-Child Support Department
18. Discussion on 2018 projections of budget vs. actual revenues and expenditures
19. Update on contingency fund balance
20. Discussion of funding for projects related to the new highway facilities and sale of old highway facilities
21. Set future meeting schedule, next meeting date, and possible agenda items
22. Review of invoices
23. Adjourn

Next scheduled meetings: Thursday, December 13, 2018 Regular Meeting
Thursday, January 10, 2019 Regular Meeting
Thursday February 14, 2019 Regular Meeting
Thursday March 14, 2019 Regular Meeting
Thursday April 11, 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
October 2, 2018

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

1. **Call to order** – Richard Jones called the meeting to order at 8:30 a.m.
2. **Roll call (establish a quorum)** – Finance Committee members present were Richard Jones, George Jaeckel, Russel Kutz, Amy Rinard and Conor Nelan. No other County Board members were present. Staff in attendance were County Administrator, Ben Wehmeier; Finance Director, Marc DeVries; Assistant Finance Director, Tammy Worzalla; Corporation Counsel Paralegal, Connie Freeberg; Corporation Counsel, J. Blair Ward, District Attorney Sue Happ, Assistant District Attorney Leigh Scherer, Deputy County Clerk Audrey McGraw, and Public Health Nurse, Emi Reiner. There were no members of the public present.
3. **Certification of compliance with the Open Meetings Law** – Wehmeier certified compliance with the Open Meetings Law.
4. **Approval of the agenda** – The agenda was approved as submitted.
5. **Approval of Finance Committee minutes for September 7, 2018, September 17, 2018, September 19, 2018 and September 21, 2018.** A motion was made by Rinard/Nelan to approve the minutes for September 7, 2018, September 17, 2018, September 19, 2018 and September 21, 2018. The motion passed 5-0.
6. **Communications** – Finance Director DeVries distributed draft resolutions for the revised fund balance policy and sale of the Lake Mills Highway Satellite Shop. Corporation Counsel Paralegal Freeberg distributed a list of tax delinquent properties.
7. **Public Comment** – Audrey McGraw petitioned the Committee to consider keeping the Deputy Clerk a full-time position.
8. **Discussion and possible action on out-of-state travel – Health Department** – Public Health Nurse Reiner explained that the Health Department has the opportunity to send a staff person to the American Public Health Association annual conference in San Diego. The cost to the County will be around \$300, which is currently available in the department’s budget. The conference would relate to her job as a Jail Nurse who does Vivitrol injections as well as her involvement with the Jefferson County Drug Free Coalition. Motion by Rinard/Jaeckel to approve the out-of-state travel request. The motion passed 5-0.
9. **Discussion and possible action on out-of-state travel – Fair Park** – County Administrator Wehmeier explained there is an opportunity to attend an International Association of County Fairs conference in San Antonio, Texas. A scholarship was received for the cost of the conference, the County would be responsible for the travel costs which amount to approximately \$400. Motion by Jaeckel/Kutz to approve the out-of-state travel request. The motion passed 5-0.
10. **Discussion and possible action regarding District Attorney Budget Presentation** – District Attorney Happ addressed the Committee regarding her budget and apologized for missing the

presentation at the previous Finance Committee meeting. Since County Administrator Wehmeier had already presented the department's budget, and the Committee has tentatively approved it, no further action is necessary.

11. **Discussion and possible action on Fund Balance Policy** – DeVries explained the proposed changes to the County's Fund Balance Policy. The new language clarifies the requirements for the General and Health Department funds, and requires action to be taken by the Finance committee on Health Department fund balance levels annually through the budget review process. Motion by Jones/Jaeckel to forward the revised policy to the County Board of Supervisors. The motion passed 5-0.
12. **Discussion and possible action on claims against the County** – County Administrator Wehmeier explained the claim from Jeanne Vonachen was for a refund for the cancellation of a concert at the County Fair due to dangerous weather conditions. The County's insurance consortium (WMMIC) has recommended denying the claim. Motion by Jaeckel/Rinard to recommend denial of the claim to the County Board of Supervisors. The motion passed 5-0.
13. **Discussion and possible action on 2019 budget** – Discussion took place regarding the sustaining the Clerk's full time deputy position. Further discussion ensued regarding the contingency amount and its application to the County's strategic plan. No action taken.
14. **Discussion and possible action on determining disposition of foreclosed properties, setting minimum bids for the sale of foreclosed properties and considering offers to purchase on foreclosed properties.** Corporation Counsel Ward reviewed the list of foreclosed properties with the Committee. Motion by Rinard/Jaeckel to authorize the County Administrator to negotiate the sale of 714 N. Watertown Avenue in the City of Jefferson for \$53,000. The motion passed 5-0.
15. **Convene in closed session pursuant to section 19.85 (1)(e) Wis. Stats. for deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, for the purpose of discussion and possible action on setting minimum bids, selling and considering offers to purchase on tax foreclosed properties and other county owned properties.** The Committee did not convene into closed session.
16. **Reconvene in open session.** No action taken.
17. **Review of the financial statements and department update for August 2018-Finance Department** – No action taken.
18. **Review of the financial statements and department update for August 2018-Treasurers Department** – No action taken.
19. **Review of the financial statements and department update for August 2018-Child Support Department** - No action taken.
20. **Discussion 2018 projections of budget vs. actual.** No action taken.
21. **Update on contingency fund balance.** DeVries noted that the current balance of 2018 general contingency funds 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.

- 22. Discussion of funding for projects related to the new Highway Facilities and sale of old Highway Facilities.** Wehmeier discussed the progress on the new highway satellite shops and old highway facility site.
- 23. Set future meeting schedule, next meeting date, and possible agenda items.** The next meeting is a budget hearing meeting which is scheduled for Thursday November 8, 2018 at 8:30 a.m. One of the agenda items will include the procurement card usage.
- 24. Discussion and possible action on sale of the former Lake Mills Highway Satellite Shop –** Wehmeier explained that after extensive negotiations, Administration recommends the sale of the former Lake Mills Highway shop to Chandler White for \$60,000. A motion was made by Jaeckel/Nelan to recommend the sale of the former Lake Mills Highway Shop on the advice of Corporation Counsel and forward to the County Board for approval. The motion passed 5-0.
- 25. Review of Invoices-**After review of the invoices, a motion was made by Rinard/Jaeckel to approve the payment of invoices totaling \$4,544,058.79. The motion passed 5-0.
- 26. Adjourn –** A motion was made by Jaeckel/Kutz to adjourn at 10:41 a.m. The motion passed 5-0.

Respectfully submitted,

Russell Kutz, Secretary
Finance Committee
Jefferson County
/mad

Agenda
Executive Committee, Finance Committee and Human Resources Committee
Jefferson County Courthouse
311 S Center Ave, Room 202
Jefferson, WI 53549

Friday, September 7, 2018 @ 8:30 a.m.

1. Call to Order: Meeting called to order by Board Chair, Jim Schroeder, at 8:32 a.m.
2. Roll Call:
 - Executive Committee

Present: Amy Rinard, Chair; James Braughler, Vice Chair; James Mode; James Schroeder. Absent: Steven Nass, Secretary. **Quorum established.**
 - Finance Committee

Present: Richard Jones, Chair; George Jaeckel, Vice Chair; Russell Kutz, Secretary; Conor Nelan; Amy Rinard.
Quorum established.
 - Human Resources Committee

Present: James Braughler, Chair; Kirk Lund; Michael Wineke, Vice Chair. Absent: Gregory Patrick, Secretary; Laura Payne. **Quorum established.**
 - Others present: Marc DeVries, Finance Director; Barbara Frank, County Clerk; Sarah Hinze, Dodge County Human Resources; Bill Kern, Highway Commissioner; Karen Mundt, Human Resources; Joe Nehmer, Parks Director; Terri Palm-Kostroski, Human Resources Director; J. Blair Ward, Corporation Counsel and Benjamin Wehmeier, County Administrator.
3. Certification of compliance with the Open Meetings Law: Confirmed by B. Wehmeier, County Administrator.
4. Review of Agenda: No changes.
5. Public Comment: None.
6. Communications: None.
7. Employee Classification and Compensation:
 - a. Update and discussion regarding the 2018 Employee Classification and Compensation Study Report. T. Palm discussed the history and process of the Classification and Compensation Study, including employee involvement at the beginning to complete a questionnaire regarding position; market study of benchmark position completed simultaneously with comparable counties, cities and some private sector businesses; questionnaire on job satisfaction; ranking of positions, market-adjustment recommendations and the final step of reconsiderations.
 - b. Discussion regarding the anticipated 2019 market and cost-of-living adjustment for non-represented employees. B. Wehmeier discussed using the report in preparation of the 2019 budget, noting the cost to move positions into new recommended grade placements. Discussed the need to regularly adjust positions in the future based on market adjustments and not necessarily an across-the-board (ATB) cost of living and the policy implications. Goal for 2019 is to implement a 2.5% ATB increase, but this includes looking at the total wage and benefit package. Approximately 1.8% of this increase is possible due to recommended health insurance plan changes. The remaining amount has come from departments

continually looking for additional savings and the budget is very close to implement the 2.5% with a little more work needed. It was reiterated that a new pay plan and/or grade placements does not equate to all employees starting at step 1 upon hire. Market conditions and recruitment challenges will continue to necessitate consideration to start employees above the minimum step. In response to a question, it was noted that as part of the agreement with the consultant, the Austin Peters Group will provide reconsiderations and market data for three years at no additional charge.

- c. Possible action to accept the 2018 Employee Classification and Compensation Study Report.
Finance Committee: Motion by G. Jaeckel, second by A. Rinard, to accept the 2018 Employee Classification and Compensation Study Report. Motion passed 5:0.
Human Resources Committee: Motion by M. Wineke, second by K. Lund, to accept the 2018 Employee Classification and Compensation Study Report. Motion passed 3:0.

8. *Employee Health Insurance:*

- a. Discussion regarding employer-sponsored health insurance options. T. Palm and B. Wehmeier discussed the history of the County exploring other health insurance options since early, 2017. Reasons included uncertainty with the State plan with discussions of self-funding, regionalization and consolidating plans; lack of County control or input into plan design for benefit enhancements or cost saving measures; premium rates not known until after budget is nearly complete. Discussions with Dodge County and other municipalities continued with the consensus to obtain bids for 2019 based on consortium efforts. With the help of a consultant, M3, two bids obtained, with the favorable being Dean Health Plan. T. Palm reviewed the options Dean quoted, including a \$500/\$1000 deductible, a high deductible health plan with a H.S.A. of \$1500/\$3000 and a PPO plan, with each succeeding year of a 7.5%, 7.5%, 9.9% maximum cap increase. Scenarios were provided using a conservative approach for the State plan and a worst-case scenario for the proposed Dean Health Plan, showing a potential \$1.75M difference between the two programs over four years. It was noted that the overall cost of the package between the county and employee expenses in 2022 with the Dean Health Plan would only be slightly higher than the cost today with the State Plan; and, that is if the maximum cap increases were realized. Scenarios sheets are available by request.
- b. Discussion regarding the current Wisconsin Public Employer's Group Health Insurance Program benefits and premium rates for 2019. See item 8a. Copy of rates available by request. B. Wehmeier and T. Palm discussed that the rates are based on a 'buy down' from the Department of Employee Trust Funds. In 2018, the buy down applied to the premiums. According to ETF, the buy down was included in 2019 and anticipated in 2020 and 2021 from reserves left from the planning stages of being self-funded (which did not happen), these buy downs are on Rx costs.
- c. Discussion and possible action to recommend a resolution to County Board to Withdraw from the Wisconsin Public Employer's Group Health Insurance Program.
Finance Committee: Motion by G. Jaeckel, second by A. Rinard, to recommend a resolution to withdraw from the Wisconsin Public Employer's Group Health Insurance Program. Motion passed 5:0.
Human Resources Committee: Motion by K. Lund, second by M. Wineke, to recommend a resolution to withdraw from the Wisconsin Public Employer's Group Health Insurance Program. Motion passed 3:0.
- d. Discussion and possible action to authorize an Intergovernmental Agreement to Authorize a Consortium for Joint Purchasing of Employer Benefits.
Executive Committee: Motion by J. Braugher, second by J. Mode, to recommend a resolution to authorize an Intergovernmental Agreement to Authorize a Consortium for Joint Purchasing of Employer Benefits. Motion passed 4:0.

- e. Discussion and possible action to recommend Dean Health Plan as the Employee Health Insurance provider for the Dodge-Jefferson Consortium.

Human Resources Committee: Motion by M. Wineke, second by K. Lund, to recommend Dean Health Plan as the Employee Health Insurance provider for the Dodge Jefferson Consortium. Motion passed 3:0.

Finance Committee: Motion by G. Jaeckel, second by A. Rinard, to recommend Dean Health Plan as the Employee Health Insurance provider for the Dodge Jefferson Consortium. Motion passed 5:0.

- f. Discussion and possible action to recommend offering employees the option of a \$500/\$1000 Low Deductible Health Plan, a \$1500/\$3000 High Deductible Health Plan (HDHP) with a Health Savings Account (H.S.A.) and a Preferred Provider Organization (P.P.O) Health Plan

Human Resources Committee: Motion by M. Wineke, second by K. Lund, to recommend offering employees the option of a \$500/\$1000 Low Deductible Health Plan, a \$1500/\$3000 High Deductible Health Plan (HDHP) with a Health Savings Account (H.S.A.) and a Preferred Provider Organization (P.P.O). Health Plan Motion passed 3:0.

Break: 9:50a.m. – 9:55a.m.

9. **Motion by K. Lund, second by M. Wineke, to convene into closed session pursuant to Wisconsin State Statute Section 19.85 (1)(e) 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 entering into negotiations to amend the existing contract with the Jefferson County Law Enforcement Officers Association regarding employer-sponsored health insurance options.**

Roll call: K. Lund, Aye; M. Wineke, Aye; J. Braughler, Aye. Moved into closed session 9:55 a.m.

Also present: members of the Executive Committee, members of the Finance Committee, M. DeVries, T. Palm-Kostroski, B. Ward and B. Wehmeier.

10. **Motion M. Wineke, second by K. Lund, to reconvene into open session. Motion passed 3:0. Reconvened into open session at 10:08a.m. No action taken regarding closed session discussion.**
11. **Approval of July 24, 2018, Human Resources Committee Minutes. Motion by K. Lund, second by M. Wineke, to approve the Human Resources Committee July 24, 2018 minutes as presented. Motion passed 3:0.**
12. **Review of August, 2018, Monthly Financial Reports for Human Resources and Safety.** T. Palm reviewed the two budgets and current expenditures, with no significant changes. Committee was informed that recruitment for the Safety Coordinator position is on hold as Walworth County is creating a full-time position and ending the intergovernmental arrangement with Jefferson County. **Discussion only, no action taken.**
13. **Report from Human Resources Director.** T. Palm reviewed the August, 2018, monthly accomplishments and goals, focusing on primarily the classification/compensation study, the health insurance meetings and staff consumed with ERP implementation. There were 6 positions that were posted and 2 emergency help (one in Safety and the other in Fair Park). There was one new leave of absence requests and one new hire received an additional week of vacation. A summary of the 4th quarter Employee Assistance Program utilization report included. **Discussion only, no action taken.**

14. Set next meeting date and agenda items:

Next Executive Committee Meeting scheduled meeting: Wednesday, September 26, 2018 at 8:30 a.m.

Next Regular Finance Committee Meeting scheduled meeting: Thursday, October 11, 2018, at 8:30a.m.

Next Human Resources Committee Meeting scheduled meeting: Tuesday, September 18, 2018 at 8:30 a.m.

15. Adjournment

Executive Committee: Motion by J. Mode, second by J. Braugher, to adjourn. Meeting adjourned at 10:15a.m.

Finance Committee: Motion by D. Jones, second by R. Kutz to adjourn. Meeting adjourned at 10:15a.m.

Human Resources Committee: Motion by K. Lund, second by M. Wineke to adjourn. Meeting adjourned at 10:15a.m.

DRAFT

Jefferson County, Wisconsin

Purchase and Credit Card Policy and Procedures (P-Cards)

Statement of Purpose

To establish policies and procedures for procuring goods and/or services using a Purchasing Card. Purchasing Cards and Credit Cards are referred to throughout the policy as the "P-Card." The purchasing card program is designed to streamline the purchasing and accounts payable process by reducing the paperwork generated by high volume transactions and facilitating quick payment to vendors.

Policy

This policy applies to all Jefferson County departments and employees. Employees who use the P-Card to perform official County business will use the P-Card as provided in this policy. County employees or officials that utilize cards for payment shall use the purchasing card as primary payment method. If a merchant does not accept the purchasing card, the County's credit card shall be the secondary method. Only in cases of emergency shall an employee or official use his or her personal card for County purchases.

Responsibility

Finance Department will be responsible to:

- The Finance Department may utilize a P-Card provider as approved by the Finance Committee.
- Serve as primary contact with the County's selected P-Card provider.
- Serve as primary contact with P-Card users.
- Approve/process the issuance of P-Cards for users in compliance with the requirements as stated in the policy.
- Establish guidelines and criteria for transactions and cumulative dollar limits.
- Approve/process changes with approval of the County Administrator, such as changes to Cardholder limits and restrictions as authorized by Elected Officials or Department Heads.
- Keep a current list of Cardholders, card numbers and card limits.
- Coordinate training on P-Card usage and policies and procedures.
- Review departmental compliance/submission of approved expense reports with receipt reconciliations.
- Cancel and suspend cards as requested by Elected Officials or Department Heads.
- Coordinate any system updates needed to interface with the County's accounting system.

- Select and maintain the County's General Ledger interface for monthly P-Card purchases.

Elected Officials and Department Heads will be responsible to:

- Designate which employees will receive a P-Card and set limits for each Cardholder's account. These limits will be based on the Cardholder's purchasing requirements and will not exceed the limits established.
- Approve departmental transactions for processing by the Finance Department either directly or through their authorized personnel. Except for Elected Officials or Department Heads, cardholders will not be allowed to approve their own transactions.
- Recommend suspension or cancellation of a card to the Finance Department.
- Notify the Finance Department to cancel card privileges if employee is terminated or changes position and collect card from employees.
- Verify that information on Purchasing Card Cardholder Agreement is correct and that P-Cards are issued within the guidelines established.
- Monitor purchases made by Cardholders.
- Ensure that proper supporting documentation is retained for all P-Card purchases made by their department.
- Enforce timely compliance of submission requirements and review and approve receipts and expense report reconciliation for submission to the Finance Department.
- Ensure that general ledger account numbers are assigned online before submission to the Finance Department.

Cardholders will be responsible to:

- Read and sign a Purchasing Card Cardholder Agreement.
- Insure that no unauthorized purchases are made. All purchases made with P-Cards shall comply with the County's Purchasing Ordinance, as applicable.
- Inform merchant of tax exempt status; cardholder will be responsible for notifying vendor of tax exempt status. Failure to do so may require the cardholder to reimburse the taxable amount to the County.
- Keep all receipts and update card transactions in the County's designated P-Card interface.
- Report immediately lost or stolen cards to the Bank and the Finance Department.
- Make every reasonable effort to resolve disputed purchases with the vendor.
- Report immediately all unresolved disputed purchases to the Finance Department.

Procedures

A. Purchasing Limits

Each Department with approval of the County Administrator will establish limits for individual P-Cards and aggregate limits for combined card totals. Maximum amount of a single purchase or monthly maximum per card can be established by the Elected Official or Department Head if deemed necessary.

B. Purchases Allowed with the P-Card

P-Cards may be used to purchase any item and/or service that is not prohibited by law, this policy or other approved policies. All other purchasing policies remain in effect and P-Cards should not be used to circumvent them.

C. Purchases Prohibited with the Purchasing Card

Note: May not be all inclusive. Any questions should be directed to the Finance Department.

- Personal expenditures including but not limited to:
 - Entertainment of any kind, including purchase of alcohol
 - Charitable Organizations
 - Memberships to Social clubs
 - Specialty Retail (Art Dealer, Crystal, Duty-Free stores, etc.)
 - Misc. Service Providers (Timeshares, Camp Sites, Etc.)
 - Any expenditures not directly related to or required for County business
- Cash Advances or cash refunds
- Transactions made with the intent to circumvent State Law or County policy
- High Risk Industries (Jewelry Stores, Pawn Shops, Fur Shops, etc.)
- Catalog order or Telemarketing (this does not prohibit ordering online from a reputable business such as Amazon)
- Financial Services

D. Security

The Cardholder is responsible for the security of the card. The card should be kept in a secure place at all times.

E. Supporting Documentation for Card Purchases

All transactions must be supported by receipts or proper documentation of purchase. For purchases made over the phone or on the Internet a proof of purchase confirmation of the order should be retained as the receipt.

F. Declined Transactions

If a vendor receives a “decline” response from the Bank after attempting to put through a P-Card transaction, Cardholders along with the Finance Department should determine the reason for the

decline and may need to temporarily or permanently change the control limits to process the transaction.

G. Purchasing Return

The Cardholder is responsible for obtaining a credit memo from the Vendor when merchandise purchased with the card is later returned to the Vendor for any reason. The credit memo will be retained in the County's designated system along with the sales receipt.

H. Reports and Reconciliation

The Cardholder shall reconcile all monthly expenses to the County's designated system and submit for approval to the appropriate Elected Official or Department Head. The Elected Official or Department Head shall be responsible for ensuring that the expenses in the County's designated system are reconciled to the purchase receipts and that the expenditures are appropriate and comply with this Policy and any other County policies as applicable. The Elected Official or Department Head shall release the approved supporting documentation the Finance Department no more than five (5) business days prior to the statement date.

I. Lost or Stolen Purchasing Card

When it is determined that a P-Card has been lost or stolen, it is imperative to first cancel the card with the bank by calling the Bank. In addition, the Cardholder must also notify the Finance Department.

J. Unauthorized Use of the Purchase Card

Any purchase that the Finance Department deems prohibited will be sent back to the Department for justification and/or explanation. If any prohibited or misuse of the P-Card is suspected, the following may occur:

- The Finance Department and/or Administrator will investigate all circumstances surrounding suspected misuse of the P-Card and in cases where there is evidence of a procedure or policy violation; refer that information to the appropriate authority for investigations and possible disciplinary action up to and including termination.
- Termination of employment and forfeiture of the P-Card are potential disciplinary actions for improper use of the card.

Any employee having knowledge of violations to this procedure or any other procedures or policy governing the use of the P-Card must immediately report such activity to the Finance Department.

K. Disputed Items

Disputes, if possible, should be resolved promptly between the Cardholder and the Vendor. Cardholders should raise disputes immediately. Failure to do so may result in an authorized purchase that the department is responsible for paying even though the charge is incorrect. A charge should not be disputed on the current expense report unless the charge and the credit are on the same P-Card billing statement. If the charge and credit are not on the same P-Card billing statement, the credit should be reported on the next expense report with a notation being made that there is a disputed charge and expected credit.

L. Termination Clause

The P-card is issued to an employee for the County's convenience and may be suspended or terminated at any time by the County for non-compliance with County policies and procedures. Transfer, resignation, or terminations of employment are grounds for cancellation of the P-Card. The department should let the Finance Department know of any of these changes.

This card policy is not intended to replace, but rather supplement existing purchasing, travel and other County policies. (Policy Approved by Finance Committee on 5/14/15, revised 4/12/18.)

PURCHASING CARD CARDHOLDER AGREEMENT

If issued to an individual Cardholder:

I, _____ hereby agree to comply with the purchase card policy and procedures and the following terms and conditions regarding the use of the card. As a cardholder, I have read and understand the Jefferson County Purchasing Card Policy and Procedures.

If issued to the Department:

I, _____ as the Elected Official or Department Head agree to make sure that anyone that uses the card understands and complies with the purchase card policy and procedures and the following terms and conditions regarding the use of the card. As the Elected Official or Department Head, I have read and understand the Jefferson County Purchasing Card Policy and Procedures.

I understand that I am being entrusted with the purchasing card. I will be making financial commitments on behalf of Jefferson County. I will obtain the best value for Jefferson County by using the card wisely and with discretion.

I agree to use this card for official approved purchases only, I fully understand that misuse or abuse of the card will result in revocation of the card and appropriate disciplinary action which may include termination of my employment.

I agree to return the card immediately upon request or upon termination of employment. Should I be transferred, qualify for extended leave or undergo organizational change which causes my duties to no longer necessitate the use of the card, I agree to return it immediately and arrange for issuance of a new card as may be appropriate.

I agree to immediately notify the Finance Department if my issued P-Card is lost or stolen; or if I have knowledge of any violation of the Purchase Card Policy and Procedure or any other policy or procedure governing the use of the P-Card; or if I unintentionally use the card for a personal transaction or other unauthorized purchase.

Employee

Date

Department

Elected Official/Department Head

Date

Name on the Card

Limit

RESOLUTION NO. 2018-_____

Resolution establishing countywide levy and fees

WHEREAS, the proposed 2019 County Budget was submitted to the Board by the County Administrator on October 9, 2018, and

WHEREAS, the proposed 2019 County Budget was the subject of a public hearing on October 23, 2018, and

WHEREAS, the Board has considered all amendments.

NOW, THEREFORE, BE IT RESOLVED that the authorized positions, the total appropriation for each governmental function as shown below, Fund Balance application and assignments in the Recommended Budget book, and the levy contained in the countywide portion of the 2018 Budget, as amended, be adopted and the sum of \$28,499,733 be levied as a county tax to be raised on the 2018 tax roll, and

BE IT FURTHER RESOLVED that the above amount be apportioned according to equalized values established by the Wisconsin Department of Revenue.

BE IT FURTHER RESOLVED that the fee schedule for various licenses, permits and services used to establish revenue amounts in the budget are hereby approved.

Category	General Fund	Health Dept	Human Services	Debt Service	Capital Projects	Highway Dept	MIS Dept	Total
Expenditures								
General Government	\$ 10,844,404	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,374,046	\$ 12,218,450
Public Safety	15,119,523	-	-	-	-	-	-	15,119,523
Health and Human Services	1,370,988	1,592,576	25,048,945	-	-	-	-	28,012,509
Public Works	139,166	-	-	-	-	5,271,948	-	5,411,114
Culture, Recreation, and Ed	4,147,828	-	-	-	-	-	-	4,147,828
Conservation and Development	2,020,963	-	-	-	-	-	-	2,020,963
Capital Items and Projects	4,368,560	-	429,317	-	750,000	7,188,240	280,730	13,016,847
Debt Service--Principal	-	-	-	710,000	-	-	-	710,000
Debt Service--Interest	-	-	-	423,342	-	-	-	423,342
Total Expenditures	38,011,432	1,592,576	25,478,262	1,133,342	750,000	12,460,188	1,654,776	81,080,576
Revenues								
Taxes	6,898,100	-	-	-	-	-	-	6,898,100
Intergovernmental Revenues	5,752,537	432,480	7,791,372	-	-	2,171,764	-	16,148,153
Licenses and Permits	246,610	-	-	-	-	12,450	-	259,060
Fines and Forfeitures	454,000	-	-	-	-	-	-	454,000
Public Charges for Services	3,321,637	117,418	6,501,997	-	-	9,000	2,800	9,952,852
Intergovernmental Charges	1,217,606	19,764	1,648,623	-	-	3,470,652	1,375,130	7,731,775
Miscellaneous Revenues	2,345,674	780	221,008	-	-	156,227	-	2,723,689
Total Revenues	20,236,164	570,442	16,163,000	-	-	5,820,093	1,377,930	44,167,629
Other Financing Sources								
Unassigned Fund Balance Applied	2,941,407	158,723	-	-	-	1,071,020	-	4,171,150
Restricted Funds Applied	1,388,059	-	-	-	-	-	-	1,388,059
Non-Lapsing (discretionary) Funds Applied	357,246	-	-	-	750,000	-	-	1,107,246
Other Sources	-	-	342,658	-	-	-	253,000	595,658
Total Other Financing Sources	4,686,712	158,723	342,658	-	750,000	1,071,020	253,000	7,262,113
Tax Levy	\$ 13,088,556	\$ 863,411	\$ 8,972,604	\$ 1,133,342	\$ -	\$ 5,569,075	\$ 23,846	\$ 29,650,834

Fiscal Note: As presented, the countywide levy is proposed at \$27,636,322, which is a mill rate of \$3.8278 for general operations and \$.1637 for debt service fund for a total of \$3.9914 per \$1,000 of equalized value. In 2018, the general operations mill rate was \$3.9882 for a decrease of \$.1604 per \$1,000 for the 2019 general operations.

Ayes_____ Noes_____ Abstain_____ Absent_____ Vacant_____

Requested by
Finance Committee

11/13/18

Marc A. DeVries

APPROVED: Administrator____; Corp. Counsel ____; Finance Director ____

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Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2018 01 TO 2018 09

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	-372,751.47	.00	-124,250.53	75.0%
12201 412100 Sales Taxes From County	-100	0	-100	-110.16	.00	10.16	110.2%
12201 451004 Garnishment Fees	-15	0	-15	-30.00	.00	15.00	200.0%
12201 451005 Child Support Fees	-1,000	0	-1,000	-882.00	.00	-118.00	88.2%
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	-373,803.63	.00	-282,335.37	57.0%
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12202 Dental Insurance Allocation							
12202 451026 Retiree Ins Premium Recovery	-23,930	0	-23,930	-10,224.35	.00	-13,705.65	42.7%
12202 451032 Cobra Premium Recovery	-2,600	0	-2,600	-2,037.96	.00	-562.04	78.4%
12202 451043 County Board Premiums	0	0	0	-1,278.00	.00	1,278.00	.0%
12202 451045 Employee Premiums	0	0	0	-323,539.31	.00	323,539.31	.0%
TOTAL Dental Insurance Allocation	-26,530	0	-26,530	-337,079.62	.00	310,549.62	%
TOTAL General Fund	-524,697	-157,972	-682,669	-710,883.25	.00	28,214.25	104.1%
TOTAL REVENUES	-524,697	-157,972	-682,669	-710,883.25	.00	28,214.25	

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FLEXIBLE PERIOD REPORT

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FROM 2018 01 TO 2018 09

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	ACTUALS	ENCUMBRANCES	AVAILABLE	PCT
100 General Fund	APPROP	ADJSTMTS	BUDGET			BUDGET	USED
12201 Finance							
12201 511110 Salary-Permanent Regular	177,607	0	177,607	121,227.71	.00	56,379.29	68.3%
12201 511210 Wages-Regular	130,723	0	130,723	90,951.41	.00	39,771.59	69.6%
12201 511220 Wages-Overtime	0	0	0	2,022.18	.00	-2,022.18	.0%
12201 511310 Wages-Sick Leave	0	0	0	1,818.28	.00	-1,818.28	.0%
12201 511320 Wages-Vacation Pay	0	0	0	8,289.55	.00	-8,289.55	.0%
12201 511330 Wages-Longevity Pay	855	0	855	.00	.00	855.00	.0%
12201 511340 Wages-Holiday Pay	0	0	0	6,244.76	.00	-6,244.76	.0%
12201 511350 Wages-Miscellaneous (Comp)	0	0	0	4,405.44	.00	-4,405.44	.0%
12201 511380 Wages-Bereavement	0	0	0	486.00	.00	-486.00	.0%
12201 512141 Social Security	23,064	0	23,064	17,303.85	.00	5,760.15	75.0%
12201 512142 Retirement (Employer)	20,715	0	20,715	15,786.29	.00	4,928.71	76.2%
12201 512144 Health Insurance	92,075	0	92,075	61,202.37	.00	30,872.63	66.5%
12201 512145 Life Insurance	148	0	148	109.45	.00	38.55	74.0%
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	3,127.45	.00	1,696.55	64.8%
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	1,909.48	.00	390.52	83.0%
12201 531312 Office Supplies	2,900	0	2,900	568.53	.00	2,331.47	19.6%
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	65.04	.00	34.96	65.0%
12201 535242 Maintain Machinery & Equip	400	0	400	465.92	.00	-65.92	116.5%
12201 571004 IP Telephony Allocation	543	0	543	407.25	.00	135.75	75.0%
12201 571005 Duplicating Allocation	28	0	28	20.97	.00	7.03	74.9%
12201 571009 MIS PC Group Allocation	7,900	0	7,900	5,924.97	.00	1,975.03	75.0%
12201 571010 MIS Systems Grp Alloc (ISIS)	3,959	0	3,959	2,969.28	.00	989.72	75.0%
12201 591519 Other Insurance	1,297	0	1,297	1,331.10	.00	-34.10	102.6%
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	515,044.29	19,958.93	121,135.78	81.5%

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Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2018 01 TO 2018 09

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	9,019.80	.00	7,860.20	53.4%
12202 599984 Cobra Dental Claims	7,000	0	7,000	1,847.00	.00	5,153.00	26.4%
12202 599986 Administrative Fees Dental	0	0	0	23,450.20	.00	-23,450.20	.0%
12202 599989 Employee Dental Claims	0	0	0	309,735.55	.00	-309,735.55	.0%
12202 599992 Administrative Dental Retiree	0	0	0	637.42	.00	-637.42	.0%
TOTAL Dental Insurance Allocation	26,530	0	26,530	344,689.97	.00	-318,159.97	%
TOTAL General Fund	524,697	157,972	682,669	859,734.26	19,958.93	-197,024.19	128.9%
TOTAL EXPENSES	524,697	157,972	682,669	859,734.26	19,958.93	-197,024.19	

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FROM 2018 01 TO 2018 09

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	644,633.28	.00	214,877.72	75.0%
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	-4,128.07	.00	1,628.07	165.1%
13201 418100 Interest On Taxes	-450,000	0	-450,000	-295,900.89	.00	-154,099.11	65.8%
13201 441030 Ag Use Conversion Penalty	-5,000	0	-5,000	-13,293.49	.00	8,293.49	265.9%
13201 451007 Treasurers Fees	-500	0	-500	-515.50	.00	15.50	103.1%
13201 481001 Interest & Dividends	-566,000	0	-566,000	-718,130.21	.00	152,130.21	126.9%
13201 481004 Fair Market Value Adjustment	0	0	0	423,817.64	.00	-423,817.64	.0%
13201 486004 Miscellaneous Revenue	0	0	0	-1,003.00	.00	1,003.00	.0%
TOTAL County Treasurer	-224,489	0	-224,489	-26,186.00	.00	-198,303.00	11.7%
13202 Tax Deed Expense							
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13202 411100 General Property Taxes	-25,000	0	-25,000	-18,749.97	.00	-6,250.03	75.0%
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	-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	-83,083.67	.00	58,083.67	332.3%
13203 Plat Books							
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13203 411100 General Property Taxes	1,750	0	1,750	1,312.47	.00	437.53	75.0%
13203 451010 Sale Of Maps & Plat Books	-2,500	0	-2,500	-1,091.88	.00	-1,408.12	43.7%
13203 451308 Postage Fees	-50	0	-50	-18.00	.00	-32.00	36.0%
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	20.61	.00	-1,020.61	-2.1%
TOTAL General Fund	-250,489	0	-250,489	-109,249.06	.00	-141,239.94	43.6%
TOTAL REVENUES	-250,489	0	-250,489	-109,249.06	.00	-141,239.94	

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FROM 2018 01 TO 2018 09

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	52,150.80	.00	17,385.20	75.0%
13201 511210 Wages-Regular	46,563	0	46,563	24,010.17	.00	22,552.83	51.6%
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	873.56	.00	-873.56	.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	321.28	.00	-321.28	.0%
13201 511380 Wages-Bereavement	0	0	0	43.88	.00	-43.88	.0%
13201 512141 Social Security	8,704	0	8,704	5,809.32	.00	2,894.68	66.7%
13201 512142 Retirement (Employer)	7,790	0	7,790	5,261.65	.00	2,528.35	67.5%
13201 512144 Health Insurance	39,040	0	39,040	24,278.80	.00	14,761.20	62.2%
13201 512145 Life Insurance	88	0	88	44.09	.00	43.91	50.1%
13201 512150 FSA Contribution	530	0	530	530.00	.00	.00	100.0%
13201 512173 Dental Insurance	2,290	0	2,290	1,405.19	.00	884.81	61.4%
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	4,892.91	.00	1,607.09	75.3%
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	52.39	.00	47.61	52.4%
13201 535242 Maintain Machinery & Equip	0	0	0	255.66	.00	-255.66	.0%
13201 571004 IP Telephony Allocation	326	0	326	244.53	.00	81.47	75.0%
13201 571005 Duplicating Allocation	104	0	104	78.03	.00	25.97	75.0%
13201 571009 MIS PC Group Allocation	5,821	0	5,821	4,365.72	.00	1,455.28	75.0%
13201 571010 MIS Systems Grp Alloc (ISIS)	1,764	0	1,764	1,323.00	.00	441.00	75.0%
13201 591519 Other Insurance	488	0	488	500.58	.00	-12.58	102.6%
13201 593256 Bank Charges	1,500	0	1,500	1,083.78	.00	416.22	72.3%
TOTAL County Treasurer	224,489	0	224,489	152,441.16	.00	72,047.84	67.9%
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13202 Tax Deed Expense							
13202 521212 Legal	100	0	100	18.00	.00	82.00	18.0%

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Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2018 01 TO 2018 09

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	1,415.00	.00	-1,215.00	707.5%
13202 521273 Title Search	2,000	0	2,000	2,360.00	.00	-360.00	118.0%
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	18,597.46	.00	6,402.54	74.4%
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	171,038.62	.00	79,450.38	68.3%
TOTAL EXPENSES	250,489	0	250,489	171,038.62	.00	79,450.38	

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FROM 2018 01 TO 2018 09

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	-125,541.72	.00	-41,847.28	75.0%
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	-7,796.94	.00	-2,703.06	74.3%
11301 455003 Non-IVD Service Fees	-1,270	0	-1,270	-1,085.00	.00	-185.00	85.4%
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	-737,495.92	.00	-485,349.56	60.3%
TOTAL General Fund	-1,211,845	-11,000	-1,222,845	-737,495.92	.00	-485,349.56	60.3%
TOTAL REVENUES	-1,211,845	-11,000	-1,222,845	-737,495.92	.00	-485,349.56	

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FROM 2018 01 TO 2018 09

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
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11301 Child Support							
11301 511110 Salary-Permanent Regular	239,146	0	239,146	154,055.23	.00	85,090.77	64.4%
11301 511210 Wages-Regular	480,191	0	480,191	280,524.69	.00	199,666.31	58.4%
11301 511220 Wages-Overtime	4,971	0	4,971	3,470.58	.00	1,500.42	69.8%
11301 511310 Wages-Sick Leave	0	0	0	17,008.60	.00	-17,008.60	.0%
11301 511320 Wages-Vacation Pay	0	0	0	28,635.59	.00	-28,635.59	.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	14,186.05	.00	-14,186.05	.0%
11301 511350 Wages-Miscellaneous (Comp)	0	0	0	2,801.76	.00	-2,801.76	.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	36,723.41	.00	17,350.59	67.9%
11301 512142 Retirement (Employer)	48,215	0	48,215	33,626.70	.00	14,588.30	69.7%
11301 512144 Health Insurance	183,585	0	183,585	119,938.01	.00	63,646.99	65.3%
11301 512145 Life Insurance	289	0	289	193.70	.00	95.30	67.0%
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	7,449.90	.00	4,142.10	64.3%
11301 521255 Paper Service	7,350	3,865	11,215	8,297.05	.00	2,917.95	74.0%
11301 521256 Genetic Tests	7,500	0	7,500	4,531.00	.00	2,969.00	60.4%
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	1,637.50	.00	962.50	63.0%
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	120.00	.00	60.00	66.7%
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	5,088.22	.00	1,716.78	74.8%
11301 531303 Computer Equipmt & Software	0	4,772	4,772	11.08	.00	4,760.60	.2%
11301 531310 Postage Special	450	0	450	206.88	.00	243.12	46.0%
11301 531311 Postage & Box Rent	17,200	0	17,200	12,038.80	.00	5,161.20	70.0%
11301 531312 Office Supplies	14,000	-3,650	10,350	1,237.39	.00	9,112.61	12.0%
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	640.00	.00	560.00	53.3%
11301 531323 Subscriptions-Tax & Law	1,680	0	1,680	1,176.77	.00	503.23	70.0%
11301 531324 Membership Dues	1,958	0	1,958	1,727.00	.00	231.00	88.2%
11301 531326 Advertising	0	0	0	150.63	.00	-150.63	.0%
11301 531348 Educational Supplies	1,300	0	1,300	730.50	.00	569.50	56.2%
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	735.95	.00	294.05	71.5%
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 09

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11301 532335 Meals	714	0	714	702.36	.00	11.64	98.4%
11301 532336 Lodging	1,965	1,734	3,699	1,729.96	.00	1,969.04	46.8%
11301 532339 Other Travel & Tolls	700	-365	335	244.59	.00	90.41	73.0%
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	299.52	.00	485.48	38.2%
11301 535242 Maintain Machinery & Equip	1,550	3,650	5,200	2,902.42	.00	2,297.58	55.8%
11301 571004 IP Telephony Allocation	1,846	0	1,846	1,384.47	.00	461.53	75.0%
11301 571005 Duplicating Allocation	285	0	285	213.75	.00	71.25	75.0%
11301 571009 MIS PC Group Allocation	23,283	0	23,283	17,462.25	.00	5,820.75	75.0%
11301 571010 MIS Systems Grp Alloc (ISIS)	10,894	0	10,894	8,170.47	.00	2,723.53	75.0%
11301 591519 Other Insurance	3,109	0	3,109	3,127.59	.00	-18.59	100.6%
TOTAL Child Support	1,211,845	11,000	1,222,845	833,924.59	.00	388,920.89	68.2%
TOTAL General Fund	1,211,845	11,000	1,222,845	833,924.59	.00	388,920.89	68.2%
TOTAL EXPENSES	1,211,845	11,000	1,222,845	833,924.59	.00	388,920.89	

JEFFERSON COUNTY
REVENUES THROUGH 11-2-18

<u>Department</u>	<u>2018 Revised Budget</u>	<u>2018 Actual</u>	<u>2018 Available</u>	<u>% Collected</u>
Capital Projects & Debt Service Total	\$ (1,134,018.00)	\$ (1,309,184.94)	\$ 175,166.94	115.45%
General Revenues & Expenditure Total	(788,585.00)	1,564,524.56	(2,353,109.56)	-198.40%
Administration Total	(530,385.00)	(442,010.14)	(88,374.86)	83.34%
Central Services Total	(809,762.00)	(740,698.72)	(69,063.28)	91.47%
Child Support Total	(1,211,845.00)	(766,647.46)	(445,197.54)	63.26%
Clerk of Courts Total	(2,685,288.00)	(2,345,579.04)	(339,708.96)	87.35%
Corporation Counsel Total	(372,363.00)	(341,332.75)	(31,030.25)	91.67%
County Board Total	(449,187.00)	(402,695.55)	(46,491.45)	89.65%
County Clerk Total	(451,178.00)	(405,095.16)	(46,082.84)	89.79%
District Attorney Total	(828,933.00)	(737,336.71)	(91,596.29)	88.95%
Economic Development Total	(502,479.00)	(484,223.75)	(18,255.25)	96.37%
Emergency Management Total	(185,518.00)	(182,442.67)	(3,075.33)	98.34%
Fair Park Total	(1,194,615.79)	(1,078,680.39)	(115,935.40)	90.30%
Finance Department Total	(524,697.00)	(833,098.88)	308,401.88	158.78%
Human Resources Total	(507,173.00)	(446,334.26)	(60,838.74)	88.00%
Land & Water Conservation Total	(658,968.00)	(564,818.10)	(94,149.90)	85.71%
Land Information Total	(596,715.00)	(516,269.90)	(80,445.10)	86.52%
Library Total	(1,126,933.00)	(1,033,021.99)	(93,911.01)	91.67%
Medical Examiner Total	(212,397.00)	(178,056.88)	(34,340.12)	83.83%
Parks Department Total	(1,294,164.00)	(1,065,745.45)	(228,418.55)	82.35%
Planning And Zoning Total	(610,470.00)	(488,772.27)	(121,697.73)	80.06%
Register Of Deeds Total	(325,517.00)	(355,062.55)	29,545.55	109.08%
Sheriff Department Total	(14,229,886.00)	(12,753,210.60)	(1,476,675.40)	89.62%
Treasurer Total	(250,489.00)	(34,717.09)	(215,771.91)	13.86%
UW Extension Total	(275,413.00)	(245,112.50)	(30,300.50)	89.00%
Veterans Services Total	(188,766.00)	(165,960.01)	(22,805.99)	87.92%
Health Department Total	(1,428,234.00)	(1,113,687.26)	(314,546.74)	77.98%
Highway Department Total	(11,126,883.00)	(8,216,418.29)	(2,910,464.71)	73.84%
Human Services Department Total	(23,643,837.00)	(18,122,830.78)	(5,521,006.22)	76.65%
Management Information Systems Total	(1,371,748.00)	(1,240,424.81)	(131,323.19)	90.43%
Grand Total	\$ (69,516,446.79)	\$ (55,044,944.34)	\$ (14,471,502.45)	79.18%

**JEFFERSON COUNTY
EXPENDITURES THROUGH 11-2-18**

<u>Department</u>	<u>2018 Revised Budget</u>	<u>2018 Actual</u>	<u>2018 Available</u>	<u>% Spent</u>
Capital Projects & Debt Service Total	\$ 1,134,018.00	\$ 1,864,806.81	\$ (730,788.81)	164.44%
General Revenues & Expenditure Total	1,007,569.16	26,708.03	980,861.13	2.65%
Administration Total	530,385.00	370,088.36	160,296.64	69.78%
Central Services Total	1,043,105.00	737,272.68	305,832.32	70.68%
Child Support Total	1,222,845.48	892,392.72	330,452.76	72.98%
Clerk of Courts Total	2,735,288.00	2,016,184.79	719,103.21	73.71%
Corporation Counsel Total	372,363.00	291,387.54	80,975.46	78.25%
County Board Total	456,427.05	384,526.17	71,900.88	84.25%
County Clerk Total	504,562.00	429,709.28	74,852.72	85.16%
District Attorney Total	828,933.00	629,009.13	199,923.87	75.88%
Economic Development Total	448,577.00	325,142.69	123,434.31	72.48%
Emergency Management Total	185,518.00	135,281.69	50,236.31	72.92%
Fair Park Total	1,291,314.00	1,097,068.22	194,245.78	84.96%
Finance Department Total	682,669.00	924,261.89	(241,592.89)	135.39%
Human Resources Total	567,173.00	460,173.00	107,000.00	81.13%
Land & Water Conservation Total	659,044.00	497,680.33	161,363.67	75.52%
Land Information Total	634,690.00	473,022.22	161,667.78	74.53%
Library Total	1,126,933.00	1,126,617.17	315.83	99.97%
Medical Examiner Total	212,397.00	174,008.72	38,388.28	81.93%
Parks Department Total	1,623,805.20	924,385.09	699,420.11	56.93%
Planning And Zoning Total	667,282.00	481,608.56	185,673.44	72.17%
Register Of Deeds Total	325,517.00	248,896.36	76,620.64	76.46%
Sheriff Department Total	14,544,655.69	11,508,600.28	3,036,055.41	79.13%
Treasurer Total	250,489.00	177,859.61	72,629.39	71.00%
UW Extension Total	283,638.00	198,267.87	85,370.13	69.90%
Veterans Services Total	208,366.68	150,597.03	57,769.65	72.28%
Health Department Total	1,592,785.00	1,208,152.02	384,632.98	75.85%
Highway Department Total	11,126,883.00	7,757,684.21	3,369,198.79	69.72%
Human Services Department Total	24,974,325.00	18,211,904.09	6,762,420.91	72.92%
Management Information Systems Total	<u>1,593,098.84</u>	<u>1,319,114.67</u>	<u>273,984.17</u>	82.80%
Grand Total	<u>\$ 72,834,656.10</u>	<u>\$ 55,042,411.23</u>	<u>\$ 17,792,244.87</u>	75.57%

**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		