

Finance Committee Agenda
Jefferson County
Jefferson County Courthouse
311 S. Center Avenue, Room 205
Jefferson, WI 53549

Date: Tuesday, December 4, 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. Communications
6. Public comment (Members of the public who wish to address the Committee on specific agenda items must register their request at this time)
7. Approval of Finance Committee minutes for November 8, 2018, and November 27, 2018
8. Discussion and possible action regarding the future development of vacant county owned land located at Collins Road and Highway 26 in Jefferson and entering into a Letter of Intent with College of Osteopathic Medicine.
9. 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
10. 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
11. Reconvene in open session
12. Review of the financial statements and department update for October 2018-Finance Department
13. Review of the financial statements and department update for October 2018-Treasurer's Office
14. Review of the financial statements and department update for October 2018-Child Support Department
15. Discussion on 2018 projections of budget vs. actual revenues and expenditures
16. Update on contingency fund balance
17. Discussion of funding for projects related to the new highway facilities and sale of old highway facilities
18. Set future meeting schedule, next meeting date, and possible agenda items
19. Review of invoices
20. Adjourn

Next scheduled meetings: Thursday, December 13, 2018 Joint Executive/Finance Committee 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
November 8, 2018

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

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. Other County Board members present were Jim Schroeder and John Kannard. 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, County Clerk Barb Frank, Sheriff Paul Milbrath, and Chief Deputy Jeff Parker. Members of the public present were Tiffany Rhodes and Dianna Webb.
3. **Certification of compliance with the Open Meetings Law** – County Administrator Ben 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 October 2, 2018, and Joint Executive, Finance, and Human Resources Committee minutes for September 4, 2018.** A motion was made by Jaeckel/Kutz to approve the minutes for October 2, 2018, and Joint Executive, Finance, and Human Resources Committee minutes for September 4, 2018. The motion passed 5-0.
6. **Communications** – None.
7. **Public Comment** – None.
8. **Discussion and possible action on 2019 budget amendments** – County Administrator Wehmeier explained the 3 amendments that were submitted to Administration. The first amendment was submitted by Supervisors Reese and Zastrow to increase the part-time Deputy County Clerk position from 20 hours to 32 hours per week and increase benefits accordingly. The cost of this amendment is proposed to be covered by a combination of increased fees and decreased costs. There is no effect on levy or other departments. The Committee discussed the request and decided to increase the hours to 32 per week through the end of April, increase the marriage license fee to \$110 and split the cost of the new modems budgeted for 2019 in half with the participating municipalities. Motion by Rinard/Jaekel to approve the amendment. The motion passed 5-0. The second amendment was submitted by Supervisor Kannard to postpone the resurfacing work proposed for County Highway CI and reallocate the funds to County Highway E. There is State funding tied to each project, and the change would cause a decrease of \$11,000 to State funding which would be offset by a decrease in construction costs. There is no effect on levy or other departments. The Committee discussed the request. Motion by Rinard/Jaekel to approve the amendment. The motion failed 5-0. The third amendment was submitted by Supervisor Morris to continue the part-time jail cook position at 10 hours per week. The suggested funding source for this amendment was a county wide tax increase. Finance Director DeVries stated that the County could not increase the levy because the County was already levied to the maximum amount allowed by state statute. Alternate funding was discussed. It was proposed that Jail Assessment Funds

could be used to offset inmate medical and dental costs budgeted in the Jail. Motion by Rinard/Nelan to approve the amendment. The motion passed 5-0.

9. **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 updated the Committee on the status of foreclosed properties. Patricia Rhodes addressed the Committee regarding the property at 514 S. Second Street in Watertown. Ms. Rhodes is seeking a payment arrangement with the County. Ward recommended speaking with a bank to resolve the debt. Diana Webb addressed the County regarding the 206 O'Connell Street, 118 N. 10th Street, and 807 S. 6th Street properties in Watertown. Ms. Webb is looking to sell one of the properties to satisfy the debt of all three. No action taken.
10. **Discussion and possible action on contingency transfer of up to \$7,500 for purchase of sand bags** – County Administrator Wehmeier explained that due to the rainy fall season, additional costs to shore up the rainwater with sand bags in the spring are anticipated. Motion by Jones/Jaeckel to approve a contingency transfer to the Emergency Management department of up to \$7,500 for the purchase of additional sand bags. The motion passed 5-0.
11. **Discussion and possible action on amending the Purchasing Card Policy and Procedures** – Finance Director DeVries explained that recently a p-card purchase was declined due to use restrictions, and instead an attempt was made to use the County's credit card for this purchase. The purchase exceeded the limit on the credit card and therefore an employee's card was used for the purchase. This caused Finance to review the policy to see how increases are authorized and it was discovered that increases to the Purchasing Card are covered by the policy, but credit card limit increases are not. Therefore language amending the policy to include the County credit card has now been included, as well as language restricting the use of personal credit cards to emergencies only. Motion by Rinard/Kutz to approve the amended policy. The motion passed 5-0.
12. **Discussion and possible action on setting County-wide property tax levy** –DeVries explained the proposed changes to the resolution approving the County-wide tax levy. The new language clarifies that the budget is adopted at the functional legal level of budgetary control. This is consistent with the policy recently amended by the Finance Committee that allows the County Administrator to transfer budget amounts between departments within a governmental function. Motion by Jones/Jaeckel to forward the revised resolution to the County Board of Supervisors. The motion passed 5-0.
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.** The Committee voted by roll call to convene into closed session.
14. **Reconvene in open session.** Motion by Jaeckel/Rinard to reconvene into open session. The motion passed 5-0. Motion by Jaeckel/Nelan to allow Ms. Rhodes and Ms. Webb to pay the balance of delinquent taxes on the properties they own in full prior to the County foreclosing. The motion passed 5-0. Motion by Rinard/Jaeckel to negotiate a sale of the gas station property in Watertown to the City of Watertown, up to the maximum amount discussed in closed session. The motion passed 5-0.

- 15. Review of the financial statements and department update for September 2018-Finance Department** – No action taken.
- 16. Review of the financial statements and department update for September 2018-Treasurers Department** – No action taken.
- 17. Review of the financial statements and department update for September 2018-Child Support Department** - No action taken.
- 18. Discussion 2018 projections of budget vs. actual.** No action taken.
- 19. 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.
- 20. 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.
- 21. Set future meeting schedule, next meeting date, and possible agenda items.** The next two meetings will focus on the memorandum of understanding with the Medical College and will be scheduled for Tuesday, November 27th at 7:00 pm and Tuesday December 4, 2018 at 8:30 a.m.
- 22. Review of Invoices-**After review of the invoices, a motion was made by Jones/Nelan to approve the payment of invoices totaling \$3,870,525.31. The motion passed 5-0.
- 23. Adjourn** – A motion was made by Jaeckel/Kutz to adjourn at 11:41 a.m. The motion passed 5-0.

Respectfully submitted,

Russell Kutz, Secretary
Finance Committee
Jefferson County
/mad

Jefferson County
Finance Committee Minutes
November 27, 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 7:00 p.m.
2. **Roll call (establish a quorum)** – Finance Committee members present were Richard Jones, George Jaeckel, Russel Kutz, and Amy Rinard. Other County Board members present were Jim Schroeder, John Kannard, Jim Mode, Michael Wineke, Augie Tietz, Walt Christensen, Mike Kelly, Roger Lindl, Kirk Lund, Ed Morse, Laura Payne, and Brandon White. Staff in attendance were County Administrator, Ben Wehmeier; Finance Director, Marc DeVries; Corporation Counsel, J. Blair Ward, County Clerk Barb Frank, and Deputy County Clerk Audrey McGraw. Members of the public present were Dale Oppermann, Bill Pennow, Anita Martin, Richard Lovett, and Marla Michaelis.
3. **Certification of compliance with the Open Meetings Law** – County Administrator Ben Wehmeier certified compliance with the Open Meetings Law.
4. **Approval of the agenda** – The agenda was approved as submitted.
5. **Communications** – None.
6. **Public Comment** – None.
7. **Town Hall Meeting regarding the future development of vacant county owned land located at Collins Road and Highway 26 in Jefferson and the Letter of Intent to establish a College of Osteopathic Medicine.**
 - a. **Overview of the Medical College. Members of the County Board and public are invited for questions and comments.**
 - b. **Discussion of the Concept Plan. Members of the County Board and public are invited for questions and comments.**
 - c. **Overview of financial tools. Members of the County Board and public are invited for questions and comments.**
 - d. **Question and answer session. Members of the County Board and public are invited for general questions and comments regarding the future development of vacant county owned land located at Collins Road and Highway 26 in Jefferson and the Letter of Intent to establish a College of Osteopathic Medicine.**

Discussion regarding the proposed Medical College, Concept Plan, and financial tools ensued. No action taken.

8. **Adjourn** – A motion was made by Jaeckel/Kutz to adjourn at 8:30 p.m. The motion passed 5-0.

Respectfully submitted,

Russell Kutz, Secretary
Finance Committee
Jefferson County
/mad

12/03/2018
12:00:35

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2018 01 TO 2018 10

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
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12201 Finance							
12201 411100 General Property Taxes	-497,002	0	-497,002	-414,168.30	.00	-82,833.70	83.3%
12201 412100 Sales Taxes From County	-100	0	-100	-131.66	.00	31.66	131.7%
12201 451004 Garnishment Fees	-15	0	-15	-30.00	.00	15.00	200.0%
12201 451005 Child Support Fees	-1,000	0	-1,000	-957.00	.00	-43.00	95.7%
12201 451312 Emp Payroll Charges	-50	0	-50	-36.00	.00	-14.00	72.0%
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	-415,322.96	.00	-240,816.04	63.3%
12202 Dental Insurance Allocation							
12202 451026 Retiree Ins Premium Recovery	-23,930	0	-23,930	-11,441.96	.00	-12,488.04	47.8%
12202 451032 Cobra Premium Recovery	-2,600	0	-2,600	-2,350.08	.00	-249.92	90.4%
12202 451043 County Board Premiums	0	0	0	-1,368.00	.00	1,368.00	.0%
12202 451045 Employee Premiums	0	0	0	-370,409.83	.00	370,409.83	.0%
TOTAL Dental Insurance Allocation	-26,530	0	-26,530	-385,569.87	.00	359,039.87	%
TOTAL General Fund	-524,697	-157,972	-682,669	-800,892.83	.00	118,223.83	117.3%
TOTAL REVENUES	-524,697	-157,972	-682,669	-800,892.83	.00	118,223.83	

12/03/2018
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Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 1
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FROM 2018 01 TO 2018 10

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	133,041.79	.00	44,565.21	74.9%
12201 511210 Wages-Regular	130,723	0	130,723	101,658.50	.00	29,064.50	77.8%
12201 511220 Wages-Overtime	0	0	0	2,074.43	.00	-2,074.43	.0%
12201 511310 Wages-Sick Leave	0	0	0	2,400.00	.00	-2,400.00	.0%
12201 511320 Wages-Vacation Pay	0	0	0	12,654.22	.00	-12,654.22	.0%
12201 511330 Wages-Longevity Pay	855	0	855	.00	.00	855.00	.0%
12201 511340 Wages-Holiday Pay	0	0	0	6,388.76	.00	-6,388.76	.0%
12201 511350 Wages-Miscellaneous (Comp)	0	0	0	4,470.07	.00	-4,470.07	.0%
12201 511380 Wages-Bereavement	0	0	0	486.00	.00	-486.00	.0%
12201 512141 Social Security	23,064	0	23,064	19,336.93	.00	3,727.07	83.8%
12201 512142 Retirement (Employer)	20,715	0	20,715	17,638.94	.00	3,076.06	85.2%
12201 512144 Health Insurance	92,075	0	92,075	68,996.43	.00	23,078.57	74.9%
12201 512145 Life Insurance	148	0	148	121.94	.00	26.06	82.4%
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	3,587.43	.00	1,236.57	74.4%
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	2,081.01	.00	218.99	90.5%
12201 531312 Office Supplies	2,900	0	2,900	651.58	.00	2,248.42	22.5%
12201 531313 Printing & Duplicating	700	0	700	659.96	.00	40.04	94.3%
12201 531324 Membership Dues	955	0	955	856.14	.00	98.86	89.6%
12201 532325 Registration	2,185	0	2,185	1,355.00	.00	830.00	62.0%
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	65.07	.00	34.93	65.1%
12201 535242 Maintain Machinery & Equip	400	0	400	475.62	.00	-75.62	118.9%
12201 571004 IP Telephony Allocation	543	0	543	452.50	.00	90.50	83.3%
12201 571005 Duplicating Allocation	28	0	28	23.30	.00	4.70	83.2%
12201 571009 MIS PC Group Allocation	7,900	0	7,900	6,583.30	.00	1,316.70	83.3%
12201 571010 MIS Systems Grp Alloc (ISIS)	3,959	0	3,959	3,299.20	.00	659.80	83.3%
12201 591519 Other Insurance	1,297	0	1,297	1,479.00	.00	-182.00	114.0%
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	556,734.33	19,958.93	79,445.74	87.9%

12/03/2018
12:03:10

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2018 01 TO 2018 10

ACCOUNTS FOR:
100 General Fund

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
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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	9,543.80	.00	7,336.20	56.5%
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	25,374.64	.00	-25,374.64	.0%
12202 599989 Employee Dental Claims	0	0	0	351,833.11	.00	-351,833.11	.0%
12202 599992 Administrative Dental Retiree	0	0	0	718.62	.00	-718.62	.0%
TOTAL Dental Insurance Allocation	26,530	0	26,530	389,317.17	.00	-362,787.17	%
TOTAL General Fund	524,697	157,972	682,669	946,051.50	19,958.93	-283,341.43	141.5%
TOTAL EXPENSES	524,697	157,972	682,669	946,051.50	19,958.93	-283,341.43	

12/03/2018
12:01:24

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2018 01 TO 2018 10

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
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13201 County Treasurer							
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13201 411100 General Property Taxes	859,511	0	859,511	716,259.20	.00	143,251.80	83.3%
13201 411300 DNR Pilot	-60,000	0	-60,000	-61,665.76	.00	1,665.76	102.8%
13201 411500 Managed Forest	-2,500	0	-2,500	-4,128.07	.00	1,628.07	165.1%
13201 418100 Interest On Taxes	-450,000	0	-450,000	-349,439.95	.00	-100,560.05	77.7%
13201 441030 Ag Use Conversion Penalty	-5,000	0	-5,000	-18,398.92	.00	13,398.92	368.0%
13201 451007 Treasurers Fees	-500	0	-500	-565.50	.00	65.50	113.1%
13201 481001 Interest & Dividends	-566,000	0	-566,000	-789,724.84	.00	223,724.84	139.5%
13201 481004 Fair Market Value Adjustment	0	0	0	439,740.60	.00	-439,740.60	.0%
13201 486004 Miscellaneous Revenue	0	0	0	-1,003.00	.00	1,003.00	.0%
TOTAL County Treasurer	-224,489	0	-224,489	-68,926.24	.00	-155,562.76	30.7%
13202 Tax Deed Expense							
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13202 411100 General Property Taxes	-25,000	0	-25,000	-20,833.30	.00	-4,166.70	83.3%
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	-85,167.00	.00	60,167.00	340.7%
13203 Plat Books							
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13203 411100 General Property Taxes	1,750	0	1,750	1,458.30	.00	291.70	83.3%
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	166.44	.00	-1,166.44	-16.6%
TOTAL General Fund	-250,489	0	-250,489	-153,926.80	.00	-96,562.20	61.5%
TOTAL REVENUES	-250,489	0	-250,489	-153,926.80	.00	-96,562.20	

12/03/2018
12:02:16

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 1
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FROM 2018 01 TO 2018 10

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
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13201 County Treasurer							
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13201 511110 Salary-Permanent Regular	69,536	0	69,536	58,301.92	.00	11,234.08	83.8%
13201 511210 Wages-Regular	46,563	0	46,563	25,933.75	.00	20,629.25	55.7%
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	1,249.43	.00	-1,249.43	.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	326.81	.00	-326.81	.0%
13201 511380 Wages-Bereavement	0	0	0	43.88	.00	-43.88	.0%
13201 512141 Social Security	8,704	0	8,704	6,433.95	.00	2,270.05	73.9%
13201 512142 Retirement (Employer)	7,790	0	7,790	5,828.21	.00	1,961.79	74.8%
13201 512144 Health Insurance	39,040	0	39,040	27,043.44	.00	11,996.56	69.3%
13201 512145 Life Insurance	88	0	88	44.52	.00	43.48	50.6%
13201 512150 FSA Contribution	530	0	530	530.00	.00	.00	100.0%
13201 512173 Dental Insurance	2,290	0	2,290	1,585.46	.00	704.54	69.2%
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	5,008.13	.00	1,491.87	77.0%
13201 531312 Office Supplies	1,000	0	1,000	574.23	.00	425.77	57.4%
13201 531313 Printing & Duplicating	200	0	200	266.94	.00	-66.94	133.5%
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	52.45	.00	47.55	52.5%
13201 535242 Maintain Machinery & Equip	0	0	0	275.26	.00	-275.26	.0%
13201 571004 IP Telephony Allocation	326	0	326	271.70	.00	54.30	83.3%
13201 571005 Duplicating Allocation	104	0	104	86.70	.00	17.30	83.4%
13201 571009 MIS PC Group Allocation	5,821	0	5,821	4,850.80	.00	970.20	83.3%
13201 571010 MIS Systems Grp Alloc (ISIS)	1,764	0	1,764	1,470.00	.00	294.00	83.3%
13201 591519 Other Insurance	488	0	488	556.20	.00	-68.20	114.0%
13201 593256 Bank Charges	1,500	0	1,500	1,194.78	.00	305.22	79.7%
TOTAL County Treasurer	224,489	0	224,489	166,268.73	.00	58,220.27	74.1%
<hr/>							
13202 Tax Deed Expense							
<hr/>							
13202 521212 Legal	100	0	100	18.00	.00	82.00	18.0%

12/03/2018
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Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2018 01 TO 2018 10

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	1,760.00	.00	240.00	88.0%
13202 529299 Purchase Care & Services	0	0	0	2,185.53	.00	-2,185.53	.0%
13202 531311 Postage & Box Rent	200	0	200	1,025.08	.00	-825.08	512.5%
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	6,568.14	.00	-6,568.14	.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	19,037.91	.00	5,962.09	76.2%
13203 Plat Books							
13203 531349 Other Operating Expenses	1,000	0	1,000	265.00	.00	735.00	26.5%
TOTAL Plat Books	1,000	0	1,000	265.00	.00	735.00	26.5%
TOTAL General Fund	250,489	0	250,489	185,571.64	.00	64,917.36	74.1%
TOTAL EXPENSES	250,489	0	250,489	185,571.64	.00	64,917.36	

12/03/2018
12:06:14

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2018 01 TO 2018 10

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	-139,490.80	.00	-27,898.20	83.3%
11301 421001 State Aid	-107,827	0	-107,827	-108,374.00	.00	547.00	100.5%
11301 421010 M S L Incentives	-19,000	0	-19,000	-21,201.00	.00	2,201.00	111.6%
11301 421012 State Aid Cs + All Others	-697,839	0	-697,839	-522,907.68	.00	-174,931.32	74.9%
11301 421013 Other Dept Wage Retention	-37,121	0	-37,121	-11,743.00	.00	-25,378.00	31.6%
11301 421014 State Aid Wages Allocation	0	0	0	35,441.86	.00	-35,441.86	.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	6,401.25	.00	528.75	92.4%
11301 451013 NIVD Activities Reduction	-3,400	0	-3,400	-1,795.57	.00	-1,604.43	52.8%
11301 451014 CS Program Fees	-10,500	0	-10,500	-8,800.32	.00	-1,699.68	83.8%
11301 455003 Non-IVD Service Fees	-1,270	0	-1,270	-1,140.00	.00	-130.00	89.8%
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	-949,292.18	.00	-273,553.30	77.6%
TOTAL General Fund	-1,211,845	-11,000	-1,222,845	-949,292.18	.00	-273,553.30	77.6%
TOTAL REVENUES	-1,211,845	-11,000	-1,222,845	-949,292.18	.00	-273,553.30	

12/03/2018
12:07:07

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 1
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FROM 2018 01 TO 2018 10

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	173,757.08	.00	65,388.92	72.7%
11301 511210 Wages-Regular	480,191	0	480,191	314,947.81	.00	165,243.19	65.6%
11301 511220 Wages-Overtime	4,971	0	4,971	3,480.13	.00	1,490.87	70.0%
11301 511310 Wages-Sick Leave	0	0	0	19,013.10	.00	-19,013.10	.0%
11301 511320 Wages-Vacation Pay	0	0	0	30,211.75	.00	-30,211.75	.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	15,069.34	.00	-15,069.34	.0%
11301 511350 Wages-Miscellaneous (Comp)	0	0	0	3,243.59	.00	-3,243.59	.0%
11301 511380 Wages-Bereavement	0	0	0	1,566.80	.00	-1,566.80	.0%
11301 512141 Social Security	54,074	0	54,074	41,060.12	.00	13,013.88	75.9%
11301 512142 Retirement (Employer)	48,215	0	48,215	37,606.66	.00	10,608.34	78.0%
11301 512144 Health Insurance	183,585	0	183,585	135,696.81	.00	47,888.19	73.9%
11301 512145 Life Insurance	289	0	289	216.75	.00	72.25	75.0%
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	8,590.79	.00	3,001.21	74.1%
11301 521255 Paper Service	7,350	3,865	11,215	8,892.39	.00	2,322.61	79.3%
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	1,992.50	.00	607.50	76.6%
11301 529299 Purchase Care & Services	60,480	-2,400	58,080	55,340.00	.00	2,740.00	95.3%
11301 531003 Notary Public Related	180	0	180	120.00	.00	60.00	66.7%
11301 531246 FPLS Fees	2,800	0	2,800	2,788.00	.00	12.00	99.6%
11301 531301 Office Equipment	4,405	2,400	6,805	5,478.22	.00	1,326.78	80.5%
11301 531303 Computer Equipmt & Software	0	4,772	4,772	11.08	.00	4,760.60	.2%
11301 531310 Postage Special	450	0	450	225.34	.00	224.66	50.1%
11301 531311 Postage & Box Rent	17,200	0	17,200	13,356.00	.00	3,844.00	77.7%
11301 531312 Office Supplies	14,000	-3,650	10,350	1,454.19	.00	8,895.81	14.1%
11301 531313 Printing & Duplicating	3,903	0	3,903	2,111.34	.00	1,791.66	54.1%
11301 531314 Small Items Of Equipment	2,000	0	2,000	587.38	.00	1,412.62	29.4%
11301 531321 Publication Of Legal Notice	1,200	0	1,200	720.00	.00	480.00	60.0%
11301 531323 Subscriptions-Tax & Law	1,680	0	1,680	1,313.30	.00	366.70	78.2%
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	852.96	.00	177.04	82.8%
11301 532334 Commercial Travel	0	995	995	994.80	.00	.00	100.0%

12/03/2018
12:07:07

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2018 01 TO 2018 10

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
11301 532335 Meals	714	0	714	734.36	.00	-20.36	102.9%
11301 532336 Lodging	1,965	1,734	3,699	2,882.96	.00	816.04	77.9%
11301 532339 Other Travel & Tolls	700	-365	335	266.79	.00	68.21	79.6%
11301 532340 Contracted Extraditions	7,000	0	7,000	5,767.32	.00	1,232.68	82.4%
11301 533225 Telephone & Fax	785	0	785	310.01	.00	474.99	39.5%
11301 535242 Maintain Machinery & Equip	1,550	3,650	5,200	3,142.36	.00	2,057.64	60.4%
11301 571004 IP Telephony Allocation	1,846	0	1,846	1,538.30	.00	307.70	83.3%
11301 571005 Duplicating Allocation	285	0	285	237.50	.00	47.50	83.3%
11301 571009 MIS PC Group Allocation	23,283	0	23,283	19,402.50	.00	3,880.50	83.3%
11301 571010 MIS Systems Grp Alloc(ISIS)	10,894	0	10,894	9,078.30	.00	1,815.70	83.3%
11301 591519 Other Insurance	3,109	0	3,109	3,475.10	.00	-366.10	111.8%
TOTAL Child Support	1,211,845	11,000	1,222,845	940,913.86	.00	281,931.62	76.9%
TOTAL General Fund	1,211,845	11,000	1,222,845	940,913.86	.00	281,931.62	76.9%
TOTAL EXPENSES	1,211,845	11,000	1,222,845	940,913.86	.00	281,931.62	

JEFFERSON COUNTY

Revenues collected through 11-30-18 (unadjusted)

DEPARTMENT	2018 Revised Budget	2018 Actual	2018 Available	% Collected
Administration Total	\$ (530,385.00)	\$ (486,274.90)	\$ (44,110.10)	91.68%
Capital Projects & Debt Service Total	(1,134,018.00)	(1,312,759.68)	178,741.68	115.76%
Central Services Total	(809,762.00)	(740,696.56)	(69,065.44)	91.47%
Child Support Total	(1,211,845.00)	(964,932.46)	(246,912.54)	79.63%
Clerk of Courts Total	(2,685,288.00)	(2,432,790.30)	(252,497.70)	90.60%
Corporation Counsel Total	(372,363.00)	(341,545.61)	(30,817.39)	91.72%
County Board Total	(449,187.00)	(402,695.55)	(46,491.45)	89.65%
County Clerk Total	(451,178.00)	(412,670.75)	(38,507.25)	91.47%
District Attorney Total	(828,933.00)	(746,301.18)	(82,631.82)	90.03%
Economic Development Total	(502,479.00)	(484,873.75)	(17,605.25)	96.50%
Emergency Management Total	(185,518.00)	(182,442.67)	(3,075.33)	98.34%
Fair Park Total	(1,194,615.79)	(1,094,466.50)	(100,149.29)	91.62%
Finance Department Total	(524,697.00)	(872,915.00)	348,218.00	166.37%
General Revenues & Expenditure Total	(788,585.00)	199,970.79	(988,555.79)	-25.36%
Health Department Total	(1,428,234.00)	(1,158,280.88)	(269,953.12)	81.10%
Highway Department Total	(11,126,883.00)	(8,218,552.89)	(2,908,330.11)	73.86%
Human Resources Total	(507,173.00)	(446,334.26)	(60,838.74)	88.00%
Human Services Department Total	(23,643,837.00)	(18,821,380.77)	(4,822,456.23)	79.60%
Land & Water Conservation Total	(658,968.00)	(566,722.86)	(92,245.14)	86.00%
Land Information Total	(596,715.00)	(523,675.78)	(73,039.22)	87.76%
Library Total	(1,126,933.00)	(1,033,021.99)	(93,911.01)	91.67%
Management Information Systems Total	(1,371,748.00)	(1,246,824.14)	(124,923.86)	90.89%
Medical Examiner Total	(212,397.00)	(180,425.88)	(31,971.12)	84.95%
Parks Department Total	(1,294,164.00)	(1,094,776.61)	(199,387.39)	84.59%
Planning And Zoning Total	(610,470.00)	(502,642.27)	(107,827.73)	82.34%
Register Of Deeds Total	(325,517.00)	(392,356.73)	66,839.73	120.53%
Sheriff Department Total	(14,229,886.00)	(12,999,442.06)	(1,230,443.94)	91.35%
Treasurer Total	(250,489.00)	(118,708.63)	(131,780.37)	47.39%
UW Extension Total	(275,413.00)	(245,112.50)	(30,300.50)	89.00%
Veterans Services Total	(188,766.00)	(170,976.55)	(17,789.45)	90.58%
Grand Total	<u>\$ (69,516,446.79)</u>	<u>\$ (57,994,628.92)</u>	<u>\$ (11,521,817.87)</u>	83.43%

JEFFERSON COUNTY

Expenditures through 11-30-18 (unadjusted)

DEPARTMENT	2018 Revised Budget	2018 Actual	2018 Available	% Spent
Administration Total	\$ 530,385.00	\$ 440,314.30	\$ 90,070.70	83.02%
Capital Projects & Debt Service Total	1,134,018.00	1,864,806.81	(730,788.81)	164.44%
Central Services Total	1,043,105.00	785,349.21	257,755.79	75.29%
Child Support Total	1,222,845.48	970,910.90	251,934.58	79.40%
Clerk of Courts Total	2,735,288.00	2,200,867.04	534,420.96	80.46%
Corporation Counsel Total	372,363.00	320,030.74	52,332.26	85.95%
County Board Total	459,183.78	402,109.39	57,074.39	87.57%
County Clerk Total	504,879.00	449,674.35	55,204.65	89.07%
District Attorney Total	828,933.00	685,651.57	143,281.43	82.71%
Economic Development Total	594,441.18	350,280.12	244,161.06	58.93%
Emergency Management Total	187,084.75	147,352.73	39,732.02	78.76%
Fair Park Total	1,323,615.79	1,146,055.98	177,559.81	86.59%
Finance Department Total	682,669.00	990,639.01	(307,970.01)	145.11%
General Revenues & Expenditure Total	1,539,273.16	558,417.27	980,855.89	36.28%
Health Department Total	1,592,785.00	1,335,443.50	257,341.50	83.84%
Highway Department Total	11,126,883.00	8,320,366.34	2,806,516.66	74.78%
Human Resources Total	567,173.00	479,632.73	87,540.27	84.57%
Human Services Department Total	24,395,621.00	19,265,783.47	5,129,837.53	78.97%
Land & Water Conservation Total	784,102.20	543,427.01	240,675.19	69.31%
Land Information Total	763,561.88	511,659.53	251,902.35	67.01%
Library Total	1,126,933.00	1,126,705.81	227.19	99.98%
Management Information Systems Total	1,593,098.84	1,392,500.21	200,598.63	87.41%
Medical Examiner Total	212,397.00	188,766.37	23,630.63	88.87%
Parks Department Total	2,074,665.60	1,132,341.94	942,323.66	54.58%
Planning And Zoning Total	844,041.05	566,475.90	277,565.15	67.11%
Register Of Deeds Total	336,066.67	269,327.33	66,739.34	80.14%
Sheriff Department Total	14,998,570.03	12,606,250.51	2,392,319.52	84.05%
Treasurer Total	250,489.00	189,915.51	60,573.49	75.82%
UW Extension Total	306,772.00	212,677.28	94,094.72	69.33%
Veterans Services Total	208,366.68	160,840.53	47,526.15	77.19%
Grand Total	\$ 74,339,610.09	\$ 59,614,573.39	\$ 14,725,036.70	80.19%

**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
8-Nov-18	Emergency Management - additional sand bags	(7,500.00)			Finance Committee	8-Nov-18
Total amount available		315,649.00	187,585.00	290,000.00		
Net		315,649.00	187,585.00	290,000.00		