

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

Date: Thursday, April 11, 2019

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 March 5, 2019 and March 12, 2019
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 regarding Jefferson County's financial contribution to Farm Technology Days
9. Discussion and possible action on application of fund balance policy and discussion of future capital finance
  - a. Discussion and possible action on Sheriff's dispatch communication facilities
  - b. Discussion and possible action on financing broadband services in Jefferson County
  - c. Discussion and possible action on funding and completion of Interurban Bike Trail
  - d. Discussion and possible action on continuing the revolving loan fund program
10. 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
11. 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 and pursuant to section 19.85 (1)(g) Wis. Stats. to confer with legal counsel concerning strategy to be adopted by Jefferson County with respect to litigation in which it is or is likely to become involved for the purpose of discussion and possible action on claims against Jefferson County
12. Reconvene in open session for action on closed session items if necessary
13. Discussion and possible action on claims against Jefferson County
14. Review of the financial statements and department update for February 2019-Finance Department
15. Review of the financial statements and department update for February 2019-Treasurer's Office
16. Review of the financial statements and department update for February 2019-Child Support Department
17. Discussion on 2019 projections of budget vs. actual revenues and expenditures
18. Update on contingency fund balance
19. Discussion of funding for projects related to the new highway facilities and sale of old highway facilities
20. Set future meeting schedule, next meeting date, and possible agenda items
21. Review of invoices
22. Adjourn

Next scheduled meetings: Thursday May 9, 2019 Regular Meeting  
Tuesday, June 11, 2019 Regular Meeting  
Thursday, July 11, 2019 Regular Meeting  
Thursday August 8, 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  
March 5, 2019

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

1. **Call to order** – George Jaeckel called the meeting to order at 8:30 a.m.
2. **Roll call (establish a quorum)** – Finance Committee members present were George Jaeckel, Russel Kutz, Conor Nelan and Amy Rinard. Richard Jones was excused. There were no other County Board members present. Staff in attendance were County Administrator, Ben Wehmeier; Finance Director, Marc DeVries; Assistant Finance Director, Tammy Worzalla; and Corporation Counsel Blair Ward. Members of the public present were Don and Nancy Brunson, Kristen Swisher, and Fidel Villarreal.
3. **Certification of compliance with the Open Meetings Law** – County Administrator Wehmeier certified compliance with the Open Meetings Law.
4. **Approval of the agenda** – Agenda approved with one change, moved up agenda items #12-#14 to follow #9.
5. **Approval of Finance Committee minutes for February 11, 2019.** A motion was made by Rinard/Nelan to approve the minutes for February 11, 2019. The motion passed 4-0.
6. **Communications** – DeVries distributed the proposed resolutions denying claims against Jefferson County (agenda item #9).
7. **Public Comment** – None.
8. **Discussion and possible action on out-of-state travel – Human Services Department** – County Administrator Wehmeier explained that the Child Abuse Prevention and Treatment Act requires each state to establish Citizen Review Panels to insure that states are meeting their goals of protecting children from abuse and neglect. There is a national conference on this topic in New Mexico, and Jefferson County’s contract with the Department of Children and Families will cover the cost of attendance. Laura Wagner and Brent Ruehlow will attend. Motion by Rinard/Jaeckel to approve the out-of-state travel. The motion passed 4-0.
9. **Discussion and possible action on claims against Jefferson County** – The County’s insurance carrier, WMMIC, is recommending that the County deny the claims of Patrick Jones, Jose Rivera, and Deanna Pritchard. Motion by Jaeckel/Rinard to forward the claims to the Board of Supervisors for denial. The motion passed 4-0.
10. **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.** Kristen Swisher addressed the Committee regarding her intent to fully satisfy the delinquent tax liabilities and related interest and penalties for the properties in the River Bend RV Resort in Watertown. Fidel Villarreal addressed the Committee with his intent to secure a mortgage to fully satisfy the delinquent tax liability on the 121 Dewey property in Watertown. Don

and Nancy Brunson updated the Committee on their progress in satisfying the delinquent tax liability related to their property. No action taken.

- 11. 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.** Motion by Jaeckel/Rinard to convene into closed session. Roll call vote. The motion passed 4-0.
- 12. Reconvene in open session.** Motion by Rinard/Kutz to reconvene into open session. The motion passed 4-0. Motion by Nelan/Kutz to accept the offer of Kristen Swisher for full payment of the delinquent taxes in the River Bend RV Resort properties. The motion passed 4-0. Motion made by Jaeckel/Nelan to accept the offer of Fidel Villarreal to buy back his property from the County by April 10, and for Corporation Counsel Ward to work with a bank to finance the delinquent tax liability, and to revisit the status of this property at the next Finance Committee meeting if closing had not occurred by that date. Motion by Kutz/Rinard to extend the deadline for closing on the property formerly owned by Don and Nancy Brunson until April 10. The motion passed 4-0. If both the Brunsons and Mr. Villarreal are able to pay the entire outstanding balance by April 10, 2019, Corporation Counsel is authorized to sell the property back to them as former owners without further Finance Committee action.
- 13. Discussion and possible action on recommendation to the County Board regarding departmental surplus (deficit) activity for 2018 and related budget adjustments for 2018 –** Finance Director DeVries explained the financial schedules included in the Committee agenda package. There were nine departments that exceeded their budgeted expenditures during 2018. There was enough in the contingency line to cover eight departments' overages and \$149,399 of the overage in the Sheriff's Department. Motion by Jaeckel/Rinard approve the budget adjustment as submitted and forward to the Board of Supervisors. The motion passed 4-0.
- 14. Discussion and possible action on recommendation to the County Board regarding 2018 non-lapsing departmental requests amending the 2019 budget –** Finance Director DeVries reviewed the preliminary year end close results with the Committee. Overall, the County's total fund balance in all funds is projected to grow by 2.2%. Motion made by Jaeckel/Rinard to recommend to approve the 2018 non-lapsing requests and amend the 2019 budget accordingly, and forward the recommendation to the Board of Supervisors. The motion passed 4-0.
- 15. Review of the financial statements and department update for January 2019-Finance Department –** No action taken.
- 16. Review of the financial statements and department update for January 2019-Treasurers Department –** No action taken.
- 17. Review of the financial statements and department update for January 2019-Child Support Department -** No action taken.
- 18. Discussion 2019 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 \$291,649. The action

recommended for Board approval will deplete this balance to \$-0-. 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 updated the Committee on the progress of the old highway site. All grants applied for to fund the rehabilitation of this site have been approved by the State. DNR is expected to be inspecting the property to release it from remediation by the next Finance Committee meeting on April 11. The plans for this site are progressing.
- 21. Set future meeting schedule, next meeting date, and possible agenda items** – The next meeting is scheduled for April 11, 2019. Future agenda items will include application of fund balance policy, discussion on revolving loan fund, 911 towers, Interurban Bike Trail update, and Farm Technology Days.
- 22. Review of Invoices**-After review of the invoices, a motion was made by Jaeckel/Rinard to approve the payment of invoices totaling \$4,388,979.47. The motion passed 4-0.
- 23. Adjourn** – A motion was made by Jaeckel/Kutz to adjourn at 10:16 a.m. The motion passed 4-0.

Respectfully submitted,

Russell Kutz, Secretary  
Finance Committee  
Jefferson County  
/mad

## RESOLUTION NO. 2016-\_\_\_

**Supporting and authorizing Jefferson County to host 2019 Farm Technology Days**Executive Summary

Wisconsin Farm Technology Days is an excellent way to showcase Jefferson County, develop volunteerism and leadership roles and promote Jefferson County agriculture. Jefferson County businesses would receive significant economic benefits if selected to host Farm Technology Days according to a University of Wisconsin-River Falls study which found that the total economic impact of hosting Wisconsin Farm Technology Days was \$1.86 million, creation of 33 jobs, and generation of \$191,000 in additional taxes. One of the criteria used to select a host county is the amount of support and interest demonstrated by a prospective County's Board of Supervisors. This resolution formally recognizes Jefferson County's support and interest in hosting Farm Technology Days in 2019. The University Extension Education Committee met on August 8, 2016, and recommended forwarding this resolution to the County Board.

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WHEREAS, the Executive Summary is hereby incorporated by reference into this resolution, and

WHEREAS, Wisconsin Farm Technology Days is a jointly supported and planned effort by Wisconsin Farm Technology Days, Inc. and a host county's University of Wisconsin Extension Office; and

WHEREAS, Jefferson County last hosted this event in 1984, and a number of Jefferson County businesses and agricultural leaders have expressed interest and support in hosting the event for 2019, and

WHEREAS, the Jefferson County University Extension Education Committee believes that Wisconsin Farm Technology Days is an excellent way to showcase the County, develop volunteerism and leadership roles and promote Jefferson County agriculture and

WHEREAS, Jefferson County businesses would receive significant economic benefits if selected to host Farm Technology Days.

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board of Supervisors hereby supports and authorizes Jefferson County's participation in hosting Farm Technology Days in 2019 if selected by Farm Technology Days, Inc. and a suitable site is found in Jefferson County.

BE IT FURTHER RESOLVED that the Jefferson County Board of Supervisors recognizes the need to budget Twenty Thousand Dollars (\$20,000.00) in the 2017 County budget to be used prior to and/or during the 2019 Wisconsin Farm Technology Days event to support advance or ongoing activities and functions involved with the event, and

BE IT FURTHER RESOLVED that the Jefferson County Board of Supervisors recognizes the need to budget an additional Thirty Thousand Dollars (\$30,000.00) in the 2018 budget to fund a limited-term Wisconsin Farm Technology Days, Inc. employee who will work prior to, during and following the 2019 Wisconsin Farm Technology Days event, and

BE IT FURTHER RESOLVED that the Jefferson County Board of Supervisors does authorize the Jefferson County UW-Extension Department Head to enter into a contract, after review and approval by the Jefferson County Administrator and Corporation Counsel, for services as may be necessary to host Wisconsin Farm Technology Days in Jefferson County in 2019.

*Fiscal Note: This resolution will have no fiscal impact. If Jefferson County is selected to host Farm Technology Days, the fiscal impact will be addressed in the annual budget and future resolutions.*

Ayes \_\_\_\_\_ Noes \_\_\_\_\_ Abstain \_\_\_\_\_ Absent \_\_\_\_\_ Vacant \_\_\_\_\_

Requested by  
University Extension Education Committee

09-13-16

LaVern Georgson: 07-29-16; J. Blair Ward: 08-03-16

REVIEWED: Administrator ; Corp. Counsel ; Finance Director 

# Fund Balance Policy Application

For Budget Year 2020

|   | General Fund |                   | Health Department |
|---|--------------|-------------------|-------------------|
| Audited fund balance, 12/31/18                                      |              |                   |                   |
| Unadjusted fund balance, 12/31/18                                   |              | 31,215,929        | 507,331           |
| Less non-spendable fund balances:                                   |              |                   |                   |
| Inventory   | (176,965)    |                   |                   |
| Deposits held by WMMIC (\$783,000-not included in policy)           | -            |                   |                   |
| Delinquent property taxes   | (1,142,978)  |                   |                   |
| Prepaid expenditures  | (932,624)    | (2,252,567)       | (14,620)          |
| Less restricted fund balances                                       |              |                   |                   |
| Other restricted fund balances by departments                       | (1,831,170)  | (1,831,170)       | -                 |
| Less committed fund balances  |              |                   |                   |
| Liability insurance   | (284,267)    | (284,267)         |                   |
| Less assigned fund balances   |              |                   |                   |
| Fund balance applied against 2018 tax levy                          | (2,987,058)  |                   |                   |
| Fund balance applied against 2018 tax levy-Health                   | -            |                   | (158,723)         |
| Other committed fund balances by departments                        | (1,108,751)  |                   |                   |
| Fund balance committed for 2018 MIS budget                          | -            | (4,095,809)       |                   |
| Vested holiday pay  | (859)        |                   |                   |
| Vested sick pay reserve   | (1,149,950)  |                   |                   |
| Elected sick pay reserve (included above)                           | (55,486)     |                   |                   |
| Vested vacation pay reserve   | (1,857,814)  |                   |                   |
| Vested comp pay reserve   | (34,939)     | (3,099,048) *     |                   |
| Less assigned fund balance for working capital                      |              |                   |                   |
| Health Dept working capital surplus                                 | -            | -                 |                   |
| Add loss/(subtract gain) on unrealized market value of investments  |              | 661,644           |                   |
| Unassigned fund balance, 12/31/18                                   |              | 20,314,712        | 333,988           |
| Working Capital   |              |                   |                   |
| Total budgeted expenditures (2019 budget)                           | 78,353,074   |                   | 1,592,576         |
| Working capital (required two month minimum)                        | (13,058,847) |                   | (265,429)         |
| Working capital (three months goal)                                 | (6,529,423)  | (19,588,270)      | (132,715)         |
| Unassigned fund balance less working capital 12/31/18               |              | 726,442           | (64,156)          |
| Less County Board actions during 2019                               |              |                   |                   |
| <b>Net "available" unassigned fund balance</b>                      |              | <b>726,442</b>    | <b>(64,156)</b>   |
| <b>Health Department - amount used from 3 month goal</b>            |              |                   | <b>(64,156)</b>   |
| <b>Health Department - remaining 3 month working capital</b>        |              |                   | <b>\$ 68,559</b>  |
| <b>Estimated recovery of fund balance for current year projects</b> |              |                   |                   |
| Land lease  |              | 112,500           |                   |
| Donations used as match funds for Interurban Trail Grant            |              | 175,710           |                   |
|   |              | <b>\$ 288,210</b> |                   |

\* 10% of the total vested benefits calculated at \$290,000 have been included in the contingency fund - vested benefits account which is equal to the approximate amount of vested benefits paid annually.

**JEFFERSON COUNTY, WISCONSIN**

**GOVERNMENTAL FUNDS  
BALANCE SHEET**

**DECEMBER 31, 2018**

|   | <u>General</u>       | <u>Special<br/>Revenue<br/>Human<br/>Services</u> | <u>Capital<br/>Projects</u> | <u>Nonmajor<br/>Governmental<br/>Funds</u> | <u>Total</u>         |
|---|----------------------|---|-----------------------------|--|----------------------|
| <b>Assets</b>   |                      |   |                             |  |                      |
| Cash and cash equivalents                                   | \$ 145,231           | \$ -  | \$ 759,663                  | \$ 373,374                                 | \$ 1,278,268         |
| Investments   | 28,252,338           | -   | -                           | -  | 28,252,338           |
| Property taxes receivable                                   |                      |   |                             |  |                      |
| Current year tax levy                                       | 13,112,402           | 8,972,604   | -                           | 1,996,753                                  | 24,081,759           |
| Delinquent property taxes                                   | 1,643,466            | -   | -                           | -  | 1,643,466            |
| Accounts receivable   |                      |   |                             |  |                      |
| Due from other governments                                  | 1,895,688            | 994,489   | -                           | 113,525                                    | 3,003,702            |
| General accounts receivable                                 | 2,153,532            | 1,748,643   | -                           | 12,411                                     | 3,914,586            |
| Due from other funds  | 557,889              | -   | -                           | -  | 557,889              |
| Inventory   | 176,965              | -   | -                           | -  | 176,965              |
| Prepaid expenditures  | 932,624              | 195,626   | -                           | 14,620                                     | 1,142,870            |
| Deposit held by mutual insurance company                    | 783,000              | -   | -                           | -  | 783,000              |
| Restricted cash and cash equivalents                        | 1,028,181            | 249,343   | -                           | -  | 1,277,524            |
| <b>Total assets</b>   | <b>\$ 50,681,316</b> | <b>\$ 12,160,705</b>                              | <b>\$ 759,663</b>           | <b>\$ 2,510,683</b>                        | <b>\$ 66,112,367</b> |
| <b>Liabilities</b>  |                      |   |                             |  |                      |
| Accounts payable  | \$ 2,677,677         | \$ 1,194,946                                      | \$ -                        | \$ 6,599                                   | \$ 3,879,222         |
| Accrued liabilities   | 2,682,157            | -   | -                           | -  | 2,682,157            |
| Due to other funds  | -                    | 557,889   | -                           | -  | 557,889              |
| Unearned revenue  | 6,818                | 72,632  | -                           | -  | 79,450               |
| <b>Total liabilities</b>                                    | <b>5,366,652</b>     | <b>1,825,467</b>                                  | <b>-</b>                    | <b>6,599</b>                               | <b>7,198,718</b>     |
| <b>Deferred inflows of resources</b>                        |                      |   |                             |  |                      |
| Subsequent year tax levy                                    | 13,112,403           | 8,972,604   | -                           | 1,996,753                                  | 24,081,760           |
| Delinquent taxes  | 500,486              | -   | -                           | -  | 500,486              |
| Delinquent fees   | 485,846              | -   | -                           | -  | 485,846              |
| <b>Total Deferred inflows of resources</b>                  | <b>14,098,735</b>    | <b>8,972,604</b>                                  | <b>-</b>                    | <b>1,996,753</b>                           | <b>25,068,092</b>    |
| <b>Fund balances</b>  |                      |   |                             |  |                      |
| Nonspendable  | 3,035,567            | 195,626   | -                           | 14,620                                     | 3,245,813            |
| Restricted  |                      |   |                             |  |                      |
| County Board-Historical Society                             | 2,514                | -   | -                           | -  | 2,514                |
| Economic Development  | 235,766              | -   | -                           | -  | 235,766              |
| Economic Development-Revolving Loan Fund                    | 734,650              | -   | -                           | -  | 734,650              |
| County Clerk-ICC Funds                                      | 71                   | -   | -                           | -  | 71                   |
| Land Information - Statute                                  | 145,405              | -   | -                           | -  | 145,405              |
| Parks Improvements  | 19,142               | -   | -                           | -  | 19,142               |
| Public Safety Programs                                      | 506,337              | -   | -                           | -  | 506,337              |
| Fair Park - Donations                                       | 35,857               | -   | -                           | -  | 35,857               |
| Zoning  | 151,428              | -   | -                           | -  | 151,428              |
| Health and Human Services programs                          | -                    | 57,501  | -                           | 492,711                                    | 550,212              |
| Committed   | 284,267              | -   | -                           | -  | 284,267              |
| Assigned  | 7,194,857            | 1,109,507   | 759,663                     | -  | 9,064,027            |
| Unassigned  | 18,870,068           | -   | -                           | -  | 18,870,068           |
| <b>Total fund balances</b>                                  | <b>31,215,929</b>    | <b>1,362,634</b>                                  | <b>759,663</b>              | <b>507,331</b>                             | <b>33,845,557</b>    |
| <b>Total liabilities deferred inflows and fund balances</b> | <b>\$ 50,681,316</b> | <b>\$ 12,160,705</b>                              | <b>\$ 759,663</b>           | <b>\$ 2,510,683</b>                        | <b>\$ 66,112,367</b> |

The accompanying notes are an integral part of these financial statements.



**JEFFERSON COUNTY, WISCONSIN**

**GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES**

**FOR THE YEAR ENDED DECEMBER 31, 2018**

|   | <u>General</u>       | <u>Special<br/>Revenue<br/>Human<br/>Services</u> | <u>Capital<br/>Projects</u> | <u>Nonmajor<br/>Governmental<br/>Funds</u> | <u>Total</u>         |
|---|----------------------|---|-----------------------------|--|----------------------|
| <b>Revenues</b>                             |                      |   |                             |  |                      |
| Property taxes                              | \$ 14,098,654        | \$ 8,627,081                                      | \$ -                        | \$ 1,976,709                               | \$ 24,702,444        |
| Sales taxes                                 | 6,564,505            | -   | -                           | -  | 6,564,505            |
| Intergovernmental revenues                  | 4,695,472            | 8,402,065   | -                           | 438,651                                    | 13,536,188           |
| Licenses and permits                        | 239,075              | -   | -                           | -  | 239,075              |
| Fines and forfeitures                       | 463,890              | -   | -                           | -  | 463,890              |
| Public charges for services                 | 2,725,059            | 5,592,319   | -                           | 103,932                                    | 8,421,310            |
| Intergovernmental charges                   | 1,052,735            | 1,339,439   | -                           | 17,581                                     | 2,409,755            |
| Miscellaneous revenues                      | 1,700,436            | 227,683   | 280,706                     | 2,374                                      | 2,211,199            |
| <b>Total revenues</b>                       | <u>31,539,826</u>    | <u>24,188,587</u>                                 | <u>280,706</u>              | <u>2,539,247</u>                           | <u>58,548,366</u>    |
| <b>Expenditures</b>                         |                      |   |                             |  |                      |
| Current                                     |                      |   |                             |  |                      |
| General government                          | 7,619,990            | -   | -                           | -  | 7,619,990            |
| Public safety                               | 14,435,224           | -   | -                           | -  | 14,435,224           |
| Health and human services                   | 1,358,958            | 22,983,773  | -                           | 1,554,047                                  | 25,896,778           |
| Public works                                | 132,524              | -   | -                           | -  | 132,524              |
| Culture, recreation and education           | 3,390,485            | -   | -                           | -  | 3,390,485            |
| Conservation and development                | 1,606,199            | -   | -                           | -  | 1,606,199            |
| Capital outlay                              | 2,199,794            | 548,739   | 731,964                     | -  | 3,480,497            |
| Debt service                                |                      |   |                             |  |                      |
| Principal                                   | 14,000               | -   | -                           | 695,000                                    | 709,000              |
| Interest and fiscal charges                 | -                    | -   | -                           | 439,018                                    | 439,018              |
| <b>Total expenditures</b>                   | <u>30,757,174</u>    | <u>23,532,512</u>                                 | <u>731,964</u>              | <u>2,688,065</u>                           | <u>57,709,715</u>    |
| Revenues over (under) expenditures          | <u>782,652</u>       | <u>656,075</u>                                    | <u>(451,258)</u>            | <u>(148,818)</u>                           | <u>838,651</u>       |
| <b>Other financing sources (uses)</b>       |                      |   |                             |  |                      |
| Proceeds from sale of capital assets        | 7,510                | -   | -                           | -  | 7,510                |
| Transfers in                                | 283,038              | -   | -                           | -  | 283,038              |
| Transfers out                               | -                    | (283,038)   | -                           | -  | (283,038)            |
| <b>Total other financing sources (uses)</b> | <u>290,548</u>       | <u>(283,038)</u>                                  | <u>-</u>                    | <u>-</u>                                   | <u>7,510</u>         |
| Net changes in fund balances                | 1,073,200            | 373,037   | (451,258)                   | (148,818)                                  | 846,161              |
| <b>Fund balances, beginning of year</b>     | <u>30,142,729</u>    | <u>989,597</u>                                    | <u>1,210,921</u>            | <u>656,149</u>                             | <u>32,999,396</u>    |
| <b>Fund balances, end of year</b>           | <u>\$ 31,215,929</u> | <u>\$ 1,362,634</u>                               | <u>\$ 759,663</u>           | <u>\$ 507,331</u>                          | <u>\$ 33,845,557</u> |

The accompanying notes are an integral part of these financial statements.

**JEFFERSON COUNTY, WISCONSIN**

**PROPRIETARY FUND  
STATEMENT OF NET POSITION**

**DECEMBER 31, 2018**

| <b>Assets</b>                                 | <b>Highway</b>              |
|---|-----------------------------|
| Current assets                                |                             |
| Cash and cash equivalents                     | \$ 6,321,275                |
| Property taxes receivable - current year levy | 5,569,075                   |
| Accounts receivable                           |                             |
| Due from other governmental units             | 1,070,805                   |
| General accounts receivable                   | 18,386                      |
| Inventory                                     | 1,430,203                   |
| Prepaid items                                 | <u>56,683</u>               |
| <b>Total current assets</b>                   | <b><u>14,466,427</u></b>    |
| Noncurrent assets                             |                             |
| Capital assets                                |                             |
| Land  | 1,881,372                   |
| Buildings and improvements                    | 16,213,982                  |
| Machinery and equipment                       | 16,023,520                  |
| Less accumulated depreciation                 | <u>(9,071,221)</u>          |
| Total capital assets                          | <u>25,047,653</u>           |
| Net pension asset                             | 568,941                     |
| <b>Total noncurrent assets</b>                | <b><u>25,616,594</u></b>    |
| <b>Total assets</b>                           | <b><u>40,083,021</u></b>    |
| <b>Deferred outflows</b>                      |                             |
| Deferred amount related to pension            | 1,649,625                   |
| <b>Total assets and deferred outflows</b>     | <b><u>41,732,646</u></b>    |
| <b>Liabilities</b>                            |                             |
| Current liabilities                           |                             |
| Accounts payable                              | 389,032                     |
| Accrued liabilities                           | 463,919                     |
| Accrued compensated absences                  | <u>525,735</u>              |
| <b>Total current liabilities</b>              | <b><u>1,378,686</u></b>     |
| Long-term liabilities                         |                             |
| Accrued compensated absences                  | <u>75,694</u>               |
| <b>Total long-term liabilities</b>            | <b><u>75,694</u></b>        |
| <b>Total liabilities</b>                      | <b><u>1,454,380</u></b>     |
| <b>Deferred inflows</b>                       |                             |
| Deferred amount related to pension            | 1,731,208                   |
| Subsequent year tax levy                      | <u>5,569,075</u>            |
| Total deferred inflows                        | <u>7,300,283</u>            |
| <b>Total liabilities and deferred inflows</b> | <b><u>8,754,663</u></b>     |
| <b>Net position</b>                           |                             |
| Investment in capital assets                  | 25,047,653                  |
| Restricted for pension benefits               | 487,358                     |
| Restricted for municipal road aid projects    | 143,813                     |
| Unrestricted                                  | <u>7,299,159</u>            |
| <b>Total net position</b>                     | <b><u>\$ 32,977,983</u></b> |

The accompanying notes are an integral part of these financial statements.

JEFFERSON COUNTY, WISCONSIN

PROPRIETARY FUND  
STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN NET POSITION

FOR THE YEAR ENDED DECEMBER 31, 2018

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|  | <u>Highway</u>       |
|--|----------------------|
| <b>Operating revenue</b>                                 |                      |
| Charges for services                                     | \$ 3,876,848         |
| Intergovernmental revenue                                | 1,943,793            |
| Miscellaneous revenues                                   | <u>213,681</u>       |
| <b>Total operating revenue</b>                           | <u>6,034,322</u>     |
| <b>Operating expense</b>                                 |                      |
| Operation and maintenance                                | 9,794,484            |
| Depreciation   | <u>1,607,771</u>     |
| <b>Total operating expense</b>                           | <u>11,402,255</u>    |
| <b>Operating loss</b>                                    | <u>(5,367,933)</u>   |
| <b>Non-operating revenue</b>                             |                      |
| Property taxes   | 5,694,303            |
| Gain on sale of capital assets                           | <u>71,638</u>        |
| <b>Total non-operating revenue</b>                       | <u>5,765,941</u>     |
| <b>Income before capital contributions and transfers</b> | 398,008              |
| Capital grants   | 400,007              |
| Capital transfers in                                     | <u>1,612,043</u>     |
| <b>Change in net position</b>                            | 2,410,058            |
| <b>Net position, beginning of year</b>                   | <u>30,567,925</u>    |
| <b>Net position, end of year</b>                         | <u>\$ 32,977,983</u> |

The accompanying notes are an integral part of these financial statements.

**JEFFERSON COUNTY, WISCONSIN**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL**

**FOR THE YEAR ENDED DECEMBER 31, 2018**

|   | Budget Amounts    |                   | Actual<br>Amounts | Variance<br>Positive<br>(Negative) |
|---|-------------------|-------------------|-------------------|------------------------------------|
|   | Original          | Final             |                   |                                    |
| <b>Revenues</b>                             |                   |                   |                   |                                    |
| Property taxes                              | \$ 13,715,113     | \$ 13,715,113     | \$ 14,098,654     | \$ 383,541                         |
| Sales taxes                                 | 6,175,000         | 6,175,000         | 6,564,505         | 389,505                            |
| Intergovernmental revenues                  | 4,411,075         | 4,412,075         | 4,695,472         | 283,397                            |
| Licenses and permits                        | 246,104           | 246,104           | 239,075           | (7,029)                            |
| Fines and forfeitures                       | 425,800           | 425,800           | 463,890           | 38,090                             |
| Public charges for services                 | 2,699,947         | 2,699,947         | 2,725,059         | 25,112                             |
| Intergovernmental charges                   | 881,161           | 881,161           | 1,052,735         | 171,574                            |
| Miscellaneous revenues                      | 1,807,348         | 1,889,650         | 1,700,436         | (189,214)                          |
| <b>Total revenues</b>                       | <b>30,361,548</b> | <b>30,444,850</b> | <b>31,539,826</b> | <b>1,094,976</b>                   |
| <b>Expenditures</b>                         |                   |                   |                   |                                    |
| Current                                     |                   |                   |                   |                                    |
| General government                          |                   |                   |                   |                                    |
| General                                     | 100,000           | 98,811            | 21,480            | 77,331                             |
| County board                                | 248,794           | 255,734           | 238,441           | 17,293                             |
| Administration                              | 530,135           | 535,135           | 533,523           | 1,612                              |
| Human resources                             | 457,300           | 522,300           | 513,339           | 8,961                              |
| Register of deeds                           | 325,517           | 336,067           | 320,038           | 16,029                             |
| County clerk                                | 397,740           | 397,879           | 391,464           | 6,415                              |
| Land information                            | 598,383           | 664,962           | 533,163           | 131,799                            |
| County treasurer                            | 250,489           | 250,489           | 226,489           | 24,000                             |
| District attorney                           | 828,933           | 828,933           | 799,768           | 29,165                             |
| Corporation counsel                         | 372,363           | 378,063           | 378,037           | 26                                 |
| Central services                            | 718,562           | 718,562           | 712,457           | 6,105                              |
| Clerk of courts                             | 2,629,973         | 2,629,973         | 2,491,494         | 138,479                            |
| Medical examiner                            | 212,397           | 226,407           | 226,402           | 5                                  |
| Finance                                     | 498,167           | 506,167           | 499,092           | 7,075                              |
| MIS capital outlay allocated to departments | (193,550)         | (187,950)         | (265,197)         | 77,247                             |
| Total general government                    | 7,975,203         | 8,161,532         | 7,619,990         | 541,542                            |
| Public safety                               |                   |                   |                   |                                    |
| Emergency management                        | 185,518           | 197,485           | 195,881           | 1,604                              |
| Sheriff                                     | 14,078,871        | 14,537,020        | 14,239,343        | 297,677                            |
| Total public safety                         | 14,264,389        | 14,734,505        | 14,435,224        | 299,281                            |
| Health and human services                   |                   |                   |                   |                                    |
| Child support                               | 1,211,845         | 1,222,845         | 1,121,851         | 100,994                            |
| Veterans services                           | 188,766           | 208,367           | 187,107           | 21,260                             |
| County board - donation clinic              | 50,000            | 50,000            | 50,000            | -                                  |
| Total health and human services             | 1,450,611         | 1,481,212         | 1,358,958         | 122,254                            |
| Public works                                |                   |                   |                   |                                    |
| Planning and zoning - solid waste           | 183,306           | 229,571           | 132,524           | 97,047                             |
| Total public works                          | 183,306           | 229,571           | 132,524           | 97,047                             |

(continued)

**JEFFERSON COUNTY, WISCONSIN**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL**

**FOR THE YEAR ENDED DECEMBER 31, 2018**

|   | <u>Budget Amounts</u> |                       | <u>Actual Amounts</u> | <u>Variance Positive (Negative)</u> |
|---|-----------------------|-----------------------|-----------------------|-------------------------------------|
|   | <u>Original</u>       | <u>Final</u>          |                       |                                     |
| <b>Expenditures (continued)</b>             |                       |                       |                       |                                     |
| Culture, recreation and education           |                       |                       |                       |                                     |
| County board - historical society           | 10,040                | 13,057                | 350                   | 12,707                              |
| Parks                                       | 891,419               | 1,181,975             | 851,964               | 330,011                             |
| UW Extension                                | 298,024               | 296,772               | 238,120               | 58,652                              |
| Fair Park                                   | 1,158,314             | 1,190,616             | 1,172,978             | 17,638                              |
| Library                                     | 1,126,933             | 1,127,073             | 1,127,073             | -                                   |
| Total culture, recreation and education     | <u>3,484,730</u>      | <u>3,809,493</u>      | <u>3,390,485</u>      | <u>419,008</u>                      |
| Conservation and development                |                       |                       |                       |                                     |
| Economic development                        | 467,182               | 559,144               | 433,036               | 126,108                             |
| Farm drainage board                         | 4,315                 | 4,315                 | 12,291                | (7,976)                             |
| Land conservation                           | 656,933               | 656,933               | 636,372               | 20,561                              |
| Planning and zoning                         | 564,470               | 614,470               | 524,500               | 89,970                              |
| Total conservation and development          | <u>1,692,900</u>      | <u>1,834,862</u>      | <u>1,606,199</u>      | <u>228,663</u>                      |
| Capital outlay                              | <u>1,764,600</u>      | <u>2,464,011</u>      | <u>2,199,794</u>      | <u>264,217</u>                      |
| Debt service - principal                    | -                     | -                     | 14,000                | (14,000)                            |
| Total expenditures                          | <u>30,815,739</u>     | <u>32,715,186</u>     | <u>30,757,174</u>     | <u>1,958,012</u>                    |
| <b>Revenues over (under) expenditures</b>   | <u>(454,191)</u>      | <u>(2,270,336)</u>    | <u>782,652</u>        | <u>(3,052,988)</u>                  |
| <b>Other financing sources (uses)</b>       |                       |                       |                       |                                     |
| Proceeds from sale of capital assets        | 10,650                | 10,650                | 7,510                 | (3,140)                             |
| Transfer in                                 | 531,704               | 531,704               | 283,038               | (248,666)                           |
| Transfer out                                | -                     | -                     | -                     | -                                   |
| <b>Total other financing sources (uses)</b> | <u>542,354</u>        | <u>542,354</u>        | <u>290,548</u>        | <u>(251,806)</u>                    |
| <b>Change in fund balance</b>               | <u>\$ 88,163</u>      | <u>\$ (1,727,982)</u> | <u>1,073,200</u>      | <u>\$ (2,801,182)</u>               |
| <b>Fund balance, beginning of year</b>      |                       |                       | <u>30,142,729</u>     |                                     |
| <b>Fund balance, end of year</b>            |                       |                       | <u>\$ 31,215,929</u>  |                                     |

See independent auditor's report.

**JEFFERSON COUNTY, WISCONSIN**

**HUMAN SERVICES FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL**

**FOR THE YEAR ENDED DECEMBER 31, 2018**

|  | Budget Amounts    |                     | Actual<br>Amounts   | Variance<br>Positive<br>(Negative) |
|--|-------------------|---------------------|---------------------|------------------------------------|
|  | Original          | Final               |                     |                                    |
| <b>Revenues</b>                        |                   |                     |                     |                                    |
| Property taxes                         | \$ 8,627,081      | \$ 8,627,081        | \$ 8,627,081        | \$ -                               |
| Intergovernmental revenues             | 8,062,064         | 8,072,364           | 8,402,065           | 329,701                            |
| Public charges for services            | 5,335,543         | 5,335,543           | 5,592,319           | 256,776                            |
| Intergovernmental charges              | 1,427,470         | 1,427,470           | 1,339,439           | (88,031)                           |
| Miscellaneous revenues                 | 130,191           | 181,379             | 227,683             | 46,304                             |
| <b>Total revenues</b>                  | <u>23,582,349</u> | <u>23,643,837</u>   | <u>24,188,587</u>   | <u>544,750</u>                     |
| <b>Expenditures</b>                    |                   |                     |                     |                                    |
| Current                                |                   |                     |                     |                                    |
| Health and human services              | 23,544,349        | 24,119,496          | 22,983,773          | 1,135,723                          |
| Capital outlay                         | 569,704           | 807,829             | 548,739             | 259,090                            |
| <b>Total expenditures</b>              | <u>24,114,053</u> | <u>24,927,325</u>   | <u>23,532,512</u>   | <u>1,394,813</u>                   |
| Revenue over (under) expenditures      | <u>(531,704)</u>  | <u>(1,283,488)</u>  | <u>656,075</u>      | <u>1,939,563</u>                   |
| <b>Other financing sources</b>         |                   |                     |                     |                                    |
| Transfer in                            | 531,704           | 531,704             | -                   | (531,704)                          |
| Transfer out                           | -                 | -                   | (283,038)           | 283,038                            |
| <b>Change in fund balance</b>          | <u>\$ -</u>       | <u>\$ (751,784)</u> | <u>\$ 373,037</u>   | <u>\$ 1,407,859</u>                |
| <b>Fund balance, beginning of year</b> |                   |                     | <u>989,597</u>      |                                    |
| <b>Fund balance, end of year</b>       |                   |                     | <u>\$ 1,362,634</u> |                                    |

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**JEFFERSON COUNTY, WISCONSIN**

**CAPITAL PROJECTS FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL**

**FOR THE YEAR ENDED DECEMBER 31, 2018**

|  | <u>Budget Amounts</u> |              | <u>Actual<br/>Amounts</u> | <u>Variance<br/>Positive<br/>(Negative)</u> |
|--|-----------------------|--------------|---------------------------|---|
|  | <u>Original</u>       | <u>Final</u> |                           |   |
| <b>Revenues</b>                        |                       |              |                           |   |
| Miscellaneous revenues                 | -                     | -            | 280,706                   | 280,706                                     |
| <b>Total revenues</b>                  | -                     | -            | 280,706                   | 280,706                                     |
| <b>Expenditures</b>                    |                       |              |                           |   |
| Current                                |                       |              |                           |   |
| Health and human services              | -                     | -            | -                         | -   |
| Capital outlay                         | -                     | -            | 731,964                   | (731,964)                                   |
| <b>Total expenditures</b>              | -                     | -            | 731,964                   | (731,964)                                   |
| Revenue over (under) expenditures      | -                     | -            | (451,258)                 | (451,258)                                   |
| <b>Other financing sources</b>         |                       |              |                           |   |
| Transfer in                            | -                     | -            | -                         | -   |
| <b>Change in fund balance</b>          | \$ -                  | \$ -         | (451,258)                 | \$ (451,258)                                |
| <b>Fund balance, beginning of year</b> |                       |              | 1,210,921                 |   |
| <b>Fund balance, end of year</b>       |                       |              | \$ 759,663                |   |

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**JEFFERSON COUNTY, WISCONSIN**

**NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET**

**DECEMBER 31, 2018**

|   | <b>Special<br/>Revenue<br/>Health<br/>Services</b> | <b>Debt<br/>Service</b> | <b>Total</b>        |
|---|--|-------------------------|---------------------|
| <b>Assets</b>   |  |                         |                     |
| Cash and pooled investments   | \$ 373,374   | \$ -                    | \$ 373,374          |
| Property tax receivables  |  |                         |                     |
| Current year tax levy   | 863,411  | 1,133,342               | 1,996,753           |
| Receivables   |  |                         |                     |
| Due from other governments  | 113,525  | -                       | 113,525             |
| General accounts receivable   | 12,411   | -                       | 12,411              |
| Prepaid expenditures  | 14,620   | -                       | 14,620              |
| <b>Total assets</b>   | <b>\$ 1,377,341</b>                                | <b>\$ 1,133,342</b>     | <b>\$ 2,510,683</b> |
| <b>Liabilities</b>  |  |                         |                     |
| Accounts payable  | \$ 6,599   | \$ -                    | \$ 6,599            |
| <b>Total liabilities</b>  | <b>6,599</b>                                       | <b>-</b>                | <b>6,599</b>        |
| <b>Deferred inflows of resources</b>  |  |                         |                     |
| Subsequent year tax levy  | 863,411  | 1,133,342               | 1,996,753           |
| <b>Fund balances</b>  |  |                         |                     |
| Nonspendable  | 14,620   | -                       | 14,620              |
| Restricted  | 492,711  | -                       | 492,711             |
| <b>Total fund balances</b>  | <b>507,331</b>                                     | <b>-</b>                | <b>507,331</b>      |
| <b>Total liabilities, deferred inflows of<br/>resources and fund balances</b> | <b>\$ 1,377,341</b>                                | <b>\$ 1,133,342</b>     | <b>\$ 2,510,683</b> |

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# JEFFERSON COUNTY, WISCONSIN

## NONMAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED DECEMBER 31, 2018

|  | Special<br>Revenue<br>Health<br>Services | Debt<br>Service  | Total             |
|--|--|------------------|-------------------|
| <b>Revenues</b>                        |  |                  |                   |
| Property taxes                         | \$ 842,691                               | \$ 1,134,018     | \$ 1,976,709      |
| Intergovernmental revenues             | 438,651                                  | -                | 438,651           |
| Public charges for services            | 103,932                                  | -                | 103,932           |
| Intergovernmental charges              | 17,581                                   | -                | 17,581            |
| Miscellaneous revenues                 | 2,374                                    | -                | 2,374             |
| <b>Total revenues</b>                  | <u>1,405,229</u>                         | <u>1,134,018</u> | <u>2,539,247</u>  |
| <b>Expenditures</b>                    |  |                  |                   |
| Health and human services              | 1,554,047                                | -                | 1,554,047         |
| Debt service                           |  |                  |                   |
| Principal                              | -  | 695,000          | 695,000           |
| Interest and fiscal charges            | -  | 439,018          | 439,018           |
| <b>Total expenditures</b>              | <u>1,554,047</u>                         | <u>1,134,018</u> | <u>2,688,065</u>  |
| <b>Change in fund balance</b>          | (148,818)                                | -                | (148,818)         |
| <b>Fund balance, beginning of year</b> | <u>656,149</u>                           | <u>-</u>         | <u>656,149</u>    |
| <b>Fund balance, end of year</b>       | <u>\$ 507,331</u>                        | <u>\$ -</u>      | <u>\$ 507,331</u> |

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**JEFFERSON COUNTY, WISCONSIN**

**HEALTH SERVICES FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL**

**FOR THE YEAR ENDED DECEMBER 31, 2018**

|  | <u>Budget Amounts</u> |                   | <u>Actual<br/>Amounts</u> | <u>Variance<br/>Positive<br/>(Negative)</u> |
|--|-----------------------|-------------------|---------------------------|---|
|  | <u>Original</u>       | <u>Final</u>      |                           |   |
| <b>Revenues</b>                        |                       |                   |                           |   |
| Property taxes                         | \$ 842,691            | \$ 842,691        | \$ 842,691                | \$ -  |
| Intergovernmental revenues             | 438,872               | 439,912           | 438,651                   | (1,261)                                     |
| Public charges for services            | 125,397               | 129,078           | 103,932                   | (25,146)                                    |
| Intergovernmental charges              | 15,253                | 15,253            | 17,581                    | 2,328                                       |
| Miscellaneous revenues                 | 1,300                 | 1,300             | 2,374                     | 1,074                                       |
| <b>Total revenues</b>                  | <u>1,423,513</u>      | <u>1,428,234</u>  | <u>1,405,229</u>          | <u>(23,005)</u>                             |
| <b>Expenditures</b>                    |                       |                   |                           |   |
| Current                                |                       |                   |                           |   |
| Health and human services              | 1,423,513             | 1,437,734         | 1,554,047                 | (116,313)                                   |
| <b>Total expenditures</b>              | <u>1,423,513</u>      | <u>1,437,734</u>  | <u>1,554,047</u>          | <u>(116,313)</u>                            |
| <b>Change in fund balance</b>          | <u>\$ -</u>           | <u>\$ (9,500)</u> | <u>(148,818)</u>          | <u>\$ (139,318)</u>                         |
| <b>Fund balance, beginning of year</b> |                       |                   | <u>656,149</u>            |   |
| <b>Fund balance, end of year</b>       |                       |                   | <u>\$ 507,331</u>         |   |

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**JEFFERSON COUNTY, WISCONSIN**

**DEBT SERVICE FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL**

**FOR THE YEAR ENDED DECEMBER 31, 2018**

|  | Budget Amounts   |                  | Actual<br>Amounts | Variance<br>Positive<br>(Negative) |
|--|------------------|------------------|-------------------|------------------------------------|
|  | Original         | Final            |                   |                                    |
| <b>Revenues</b>                        |                  |                  |                   |                                    |
| Property taxes                         | \$ 1,134,018     | \$ 1,134,018     | \$ 1,134,018      | -                                  |
| <b>Total revenues</b>                  | <u>1,134,018</u> | <u>1,134,018</u> | <u>1,134,018</u>  | <u>-</u>                           |
| <b>Expenditures</b>                    |                  |                  |                   |                                    |
| Principal                              | 695,000          | 695,000          | 695,000           | -                                  |
| Interest and fiscal charges            | 439,018          | 439,018          | 439,018           | -                                  |
| <b>Total expenditures</b>              | <u>1,134,018</u> | <u>1,134,018</u> | <u>1,134,018</u>  | <u>-</u>                           |
| <b>Change in fund balance</b>          | <u>\$ -</u>      | <u>\$ -</u>      | <u>-</u>          | <u>-</u>                           |
| <b>Fund balance, beginning of year</b> |                  |                  | <u>-</u>          |                                    |
| <b>Fund balance, end of year</b>       |                  |                  | <u><u>-</u></u>   |                                    |

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Subject to changes

**JEFFERSON COUNTY, WISCONSIN**

**HIGHWAY FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION  
BUDGET AND ACTUAL**

**FOR THE YEAR ENDED DECEMBER 31, 2018**

|  | Budgeted Amounts   |                    | Actual<br>Amounts    | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|--------------------|--------------------|----------------------|---|
|  | Original           | Final              |                      |   |
| <b>Operating revenue</b>                             |                    |                    |                      |   |
| Charges for services                                 | \$ 3,290,856       | \$ 3,290,856       | \$ 3,876,848         | \$ 585,992  |
| Intergovernmental revenue                            | 1,690,256          | 1,690,256          | 1,943,793            | 253,537   |
| Miscellaneous revenues                               | 51,973             | 51,973             | 213,681              | 161,708   |
| <b>Total operating revenue</b>                       | <u>5,033,085</u>   | <u>5,033,085</u>   | <u>6,034,322</u>     | <u>1,001,237</u>  |
| <b>Operating expense</b>                             |                    |                    |                      |   |
| Operation and maintenance                            | 9,590,068          | 9,590,068          | 9,794,484            | (204,416)   |
| Depreciation   | 1,596,815          | 1,596,815          | 1,607,771            | (10,956)  |
| <b>Total operating expense</b>                       | <u>11,186,883</u>  | <u>11,186,883</u>  | <u>11,402,255</u>    | <u>(215,372)</u>  |
| <b>Operating gain (loss)</b>                         | <u>(6,153,798)</u> | <u>(6,153,798)</u> | <u>(5,367,933)</u>   | <u>785,865</u>  |
| <b>Non-operating revenue</b>                         |                    |                    |                      |   |
| Property taxes                                       | 5,694,303          | 5,694,303          | 5,694,303            | -   |
| Gain on sale of capital assets                       | 60,000             | 60,000             | 71,638               | 11,638  |
| <b>Total non-operating revenue</b>                   | <u>5,754,303</u>   | <u>5,754,303</u>   | <u>5,765,941</u>     | <u>11,638</u>   |
| <b>Gain (loss) before transfers</b>                  | <u>(399,495)</u>   | <u>(399,495)</u>   | <u>398,008</u>       | <u>797,503</u>  |
| <b>Other financing uses and capital grants</b>       |                    |                    |                      |   |
| Capital grants                                       | 399,495            | 399,495            | 400,007              | 512   |
| Capital contributions from governmental activities   | -                  | -                  | 1,612,043            | 1,612,043   |
| Transfers out  | -                  | -                  | -                    | -   |
| <b>Total other financing uses and capital grants</b> | <u>399,495</u>     | <u>399,495</u>     | <u>2,012,050</u>     | <u>1,612,555</u>  |
| <b>Change in net position</b>                        | <u>\$ -</u>        | <u>\$ -</u>        | <u>2,410,058</u>     | <u>\$ 2,410,058</u>                                     |
| <b>Net position, beginning of year</b>               |                    |                    | <u>30,567,925</u>    |   |
| <b>Net position, end of year</b>                     |                    |                    | <u>\$ 32,977,983</u> |   |

See independent auditor's report.

**RESOLUTION NO. 2019-\_\_\_\_\_**

**Disallowing Claim of Janet Heidel**

Executive Summary

A claim has been made against Jefferson County for damages. The claim has been reviewed by the County’s insurance carrier, WMMIC, and was recommended for disallowance based on the finding that the County has no liability for this claim and is not legally responsible for the alleged damages. This resolution formally denies said claim filed against Jefferson County and directs the Corporation Counsel to give the claimant notice of disallowance. The Finance Committee met on April 11<sup>th</sup>, 2019 and recommended forwarding this resolution to the County Board for approval.

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

WHEREAS, the following claim was filed against Jefferson County as follows:

| <u>Claimant</u> | <u>Date of Loss</u> | <u>Claim Filed</u> | <u>Description</u>   | <u>Alleged Damages</u> |
|-----------------|---------------------|--------------------|--|------------------------|
| Janet Heidel    | 2/21/19             | 3/19/19            | Janet Heidel’s vehicle was damaged in the Parking lot on S. Moorland Rd., Brookfield, WI. Ms. Heidel alleges that her vehicle was damaged by a Jefferson County patrol vehicle that was backing out of a parking spot. | Est. \$2,943.35        |

WHEREAS, said damages are alleged to be the result of negligence of Jefferson County, its agents, officials, officers or employees, and

WHEREAS, Jefferson County’s insurance carrier, Wisconsin Municipal Mutual Insurance Company, recommends disallowance of the claim on the basis that the County is not legally responsible for the alleged damages.

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board of Supervisors hereby disallows said claim and directs the Corporation Counsel to give the claimant notice of disallowance.

*Fiscal Note: This matter has been referred to Wisconsin Municipal Mutual Insurance Company (WMMIC) and will be resolved in accordance with the terms of the County’s policy.*

Ayes \_\_\_\_\_ Noes \_\_\_\_\_ Abstain \_\_\_\_\_ Absent \_\_\_\_\_ Vacant \_\_\_\_\_

Referred By  
Finance Committee

4-16-2019

REVIEWED: Administrator BW ; Corp. Counsel JBW ; Finance Director MD .



**WISCONSIN MUNICIPAL MUTUAL INSURANCE COMPANY**  
4781 Hayes Road, Suite 201 | Madison, WI 53704 • [www.wmmic.com](http://www.wmmic.com)  
Telephone: 608.246.3336 | Toll Free: 866.823.4217 | Facsimile: 608.852.8647

---

March 19, 2019

Blair Ward  
311 S Center Avenue  
Jefferson, Wisconsin 53549

RE:      Claimant:                    Heidel, Janet M/Secura Insurance Companies  
            Claim number:                ALJC00000107  
            Our Insured:                    Jefferson County  
            Date of Loss:                    2/21/2019

Dear Blair,

The above referenced claim was filed on 3/19/2019. Following a review of the information and an investigation of the facts, it has been determined that Jefferson County has no liability for this claim. Please issue a formal disallowance and provide a copy of this disallowance to WMMIC.

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

A copy of this letter has been placed in the claim file for reference. If you should have any further questions, please contact me.

Sincerely,

A handwritten signature in black ink, appearing to read 'Jackie Kaul', is written over a light blue horizontal line.

Jackie Kaul  
Liability Adjuster  
Wisconsin Municipal Mutual Insurance Company  
(608) 229-6819

04/08/2019  
09:09:21

Jefferson County  
FLEXIBLE PERIOD REPORT

FROM 2019 01 TO 2019 02

| ACCOUNTS FOR:<br>100 General Fund         | ORIGINAL<br>APPROP | TRANFRS/<br>ADJSTMTS | REVISED<br>BUDGET | ACTUALS     | ENCUMBRANCES | AVAILABLE<br>BUDGET | PCT<br>USED |
|---|--------------------|----------------------|-------------------|-------------|--------------|---------------------|-------------|
| <hr/>                                     |                    |                      |                   |             |              |                     |             |
| 12201 Finance                             |                    |                      |                   |             |              |                     |             |
| 12201 411100 General Property Taxes       | -498,690           | 0                    | -498,690          | -83,115.00  | .00          | -415,575.00         | 16.7%       |
| 12201 412100 Sales Taxes From County      | -100               | 0                    | -100              | -20.00      | .00          | -80.00              | 20.0%       |
| 12201 451004 Garnishment Fees             | -15                | 0                    | -15               | -15.00      | .00          | .00                 | 100.0%      |
| 12201 451005 Child Support Fees           | -1,500             | 0                    | -1,500            | -202.69     | .00          | -1,297.31           | 13.5%       |
| 12201 451312 Emp Payroll Charges          | -50                | 0                    | -50               | -25.00      | .00          | -25.00              | 50.0%       |
| 12201 699992 Balance Forward Prior Year   | 0                  | -5,000               | -5,000            | .00         | .00          | -5,000.00           | .0%         |
| TOTAL Finance                             | -500,355           | -5,000               | -505,355          | -83,377.69  | .00          | -421,977.31         | 16.5%       |
| 12202 Dental Insurance Allocation         |                    |                      |                   |             |              |                     |             |
| 12202 451026 Retiree Ins Premium Recovery | -15,000            | 0                    | -15,000           | -3,434.99   | .00          | -11,565.01          | 22.9%       |
| 12202 451032 Cobra Premium Recovery       | -2,600             | 0                    | -2,600            | -410.04     | .00          | -2,189.96           | 15.8%       |
| 12202 451043 County Board Premiums        | 0                  | 0                    | 0                 | -360.00     | .00          | 360.00              | .0%         |
| 12202 451045 Employee Premiums            | -460,000           | 0                    | -460,000          | -75,646.25  | .00          | -384,353.75         | 16.4%       |
| TOTAL Dental Insurance Allocation         | -477,600           | 0                    | -477,600          | -79,851.28  | .00          | -397,748.72         | 16.7%       |
| TOTAL General Fund                        | -977,955           | -5,000               | -982,955          | -163,228.97 | .00          | -819,726.03         | 16.6%       |
| TOTAL REVENUES                            | -977,955           | -5,000               | -982,955          | -163,228.97 | .00          | -819,726.03         |             |

04/08/2019  
09:10:13

Jefferson County  
FLEXIBLE PERIOD REPORT

FROM 2019 01 TO 2019 02

| ACCOUNTS FOR:                             | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | ACTUALS   | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|---|-----------------|------------------|----------------|-----------|--------------|------------------|----------|
| 100 General Fund                          |                 |                  |                |           |              |                  |          |
| <hr/>                                     |                 |                  |                |           |              |                  |          |
| 12201 Finance                             |                 |                  |                |           |              |                  |          |
| 12201 511110 Salary-Permanent Regular     | 187,583         | 0                | 187,583        | 30,056.19 | .00          | 157,526.81       | 16.0%    |
| 12201 511210 Wages-Regular                | 137,401         | 0                | 137,401        | 22,166.75 | .00          | 115,234.25       | 16.1%    |
| 12201 511220 Wages-Overtime               | 0               | 0                | 0              | 966.83    | .00          | -966.83          | .0%      |
| 12201 511330 Wages-Longevity Pay          | 885             | 0                | 885            | .00       | .00          | 885.00           | .0%      |
| 12201 512141 Social Security              | 24,929          | 0                | 24,929         | 3,949.21  | .00          | 20,979.79        | 15.8%    |
| 12201 512142 Retirement (Employer)        | 21,344          | 0                | 21,344         | 3,483.93  | .00          | 17,860.07        | 16.3%    |
| 12201 512144 Health Insurance             | 65,775          | 0                | 65,775         | 5,605.34  | .00          | 60,169.66        | 8.5%     |
| 12201 512145 Life Insurance               | 150             | 0                | 150            | 22.61     | .00          | 127.39           | 15.1%    |
| 12201 512150 FSA Contribution             | 9,000           | 0                | 9,000          | .00       | .00          | 9,000.00         | .0%      |
| 12201 512151 HSA Contribution             | 0               | 0                | 0              | 6,000.00  | .00          | -6,000.00        | .0%      |
| 12201 512173 Dental Insurance             | 4,248           | 0                | 4,248          | 449.51    | .00          | 3,798.49         | 10.6%    |
| 12201 521213 Accounting & Auditing        | 13,530          | 0                | 13,530         | .00       | 4,100.00     | 9,430.00         | 30.3%    |
| 12201 521219 Other Professional Serv      | 3,420           | 0                | 3,420          | .00       | .00          | 3,420.00         | .0%      |
| 12201 521296 Computer Support             | 3,381           | 0                | 3,381          | 3,140.00  | .00          | 241.00           | 92.9%    |
| 12201 531303 Computer Equipmt & Software  | 550             | 0                | 550            | 146.00    | .00          | 404.00           | 26.5%    |
| 12201 531311 Postage & Box Rent           | 2,300           | 0                | 2,300          | 374.69    | .00          | 1,925.31         | 16.3%    |
| 12201 531312 Office Supplies              | 2,900           | 0                | 2,900          | 773.31    | .00          | 2,126.69         | 26.7%    |
| 12201 531313 Printing & Duplicating       | 700             | 0                | 700            | 36.93     | .00          | 663.07           | 5.3%     |
| 12201 531321 Publication Of Legal Notice  | 0               | 0                | 0              | 87.50     | .00          | -87.50           | .0%      |
| 12201 531324 Membership Dues              | 1,010           | 0                | 1,010          | 1,110.00  | .00          | -100.00          | 109.9%   |
| 12201 532325 Registration                 | 2,240           | 0                | 2,240          | 25.00     | .00          | 2,215.00         | 1.1%     |
| 12201 532332 Mileage                      | 640             | 0                | 640            | .00       | .00          | 640.00           | .0%      |
| 12201 532334 Commercial Travel            | 550             | 0                | 550            | 367.98    | .00          | 182.02           | 66.9%    |
| 12201 532335 Meals                        | 300             | 0                | 300            | .00       | .00          | 300.00           | .0%      |
| 12201 532336 Lodging                      | 2,080           | 0                | 2,080          | .00       | .00          | 2,080.00         | .0%      |
| 12201 533225 Telephone & Fax              | 100             | 0                | 100            | 12.89     | .00          | 87.11            | 12.9%    |
| 12201 535242 Maintain Machinery & Equip   | 250             | 0                | 250            | 107.41    | .00          | 142.59           | 43.0%    |
| 12201 571004 IP Telephony Allocation      | 472             | 0                | 472            | 78.66     | .00          | 393.34           | 16.7%    |
| 12201 571005 Duplicating Allocation       | 75              | 0                | 75             | 12.50     | .00          | 62.50            | 16.7%    |
| 12201 571009 MIS PC Group Allocation      | 8,995           | 0                | 8,995          | 1,499.16  | .00          | 7,495.84         | 16.7%    |
| 12201 571010 MIS Systems Grp Alloc (ISIS) | 3,600           | 0                | 3,600          | 600.00    | .00          | 3,000.00         | 16.7%    |
| 12201 591519 Other Insurance              | 1,947           | 0                | 1,947          | 324.52    | .00          | 1,622.48         | 16.7%    |
| 12201 594818 Capital Computer             | 0               | 5,000            | 5,000          | 3,969.00  | .00          | 1,031.00         | 79.4%    |
| TOTAL Finance                             | 500,355         | 5,000            | 505,355        | 85,365.92 | 4,100.00     | 415,889.08       | 17.7%    |
| <hr/>                                     |                 |                  |                |           |              |                  |          |
| 12202 Dental Insurance Allocation         |                 |                  |                |           |              |                  |          |
| 12202 599982 Retiree Dental Claims        | 12,000          | 0                | 12,000         | 1,132.80  | .00          | 10,867.20        | 9.4%     |



04/08/2019  
09:10:13

Jefferson County  
FLEXIBLE PERIOD REPORT

FROM 2019 01 TO 2019 02

| ACCOUNTS FOR:<br>100 General Fund          | ORIGINAL<br>APPROP | TRANFRS/<br>ADJSTMTS | REVISED<br>BUDGET | ACTUALS    | ENCUMBRANCES | AVAILABLE<br>BUDGET | PCT<br>USED |
|--|--------------------|----------------------|-------------------|------------|--------------|---------------------|-------------|
| 12202 599984 Cobra Dental Claims           | 6,000              | 0                    | 6,000             | 472.50     | .00          | 5,527.50            | 7.9%        |
| 12202 599986 Administrative Fees Dental    | 24,000             | 0                    | 24,000            | 3,840.76   | .00          | 20,159.24           | 16.0%       |
| 12202 599989 Employee Dental Claims        | 434,500            | 0                    | 434,500           | 67,594.04  | .00          | 366,905.96          | 15.6%       |
| 12202 599992 Administrative Dental Retiree | 1,100              | 0                    | 1,100             | 396.92     | .00          | 703.08              | 36.1%       |
| TOTAL Dental Insurance Allocation          | 477,600            | 0                    | 477,600           | 73,437.02  | .00          | 404,162.98          | 15.4%       |
| TOTAL General Fund                         | 977,955            | 5,000                | 982,955           | 158,802.94 | 4,100.00     | 820,052.06          | 16.6%       |
| TOTAL EXPENSES                             | 977,955            | 5,000                | 982,955           | 158,802.94 | 4,100.00     | 820,052.06          |             |

04/08/2019  
09:11:12

Jefferson County  
FLEXIBLE PERIOD REPORT

FROM 2019 01 TO 2019 02

| ACCOUNTS FOR:<br>100 General Fund          | ORIGINAL<br>APPROP | TRANFRS/<br>ADJSTMTS | REVISED<br>BUDGET | ACTUALS     | ENCUMBRANCES | AVAILABLE<br>BUDGET | PCT<br>USED |
|--|--------------------|----------------------|-------------------|-------------|--------------|---------------------|-------------|
| <hr/>                                      |                    |                      |                   |             |              |                     |             |
| 13201 County Treasurer                     |                    |                      |                   |             |              |                     |             |
| <hr/>                                      |                    |                      |                   |             |              |                     |             |
| 13201 411100 General Property Taxes        | 1,111,661          | 0                    | 1,111,661         | 185,276.84  | .00          | 926,384.16          | 16.7%       |
| 13201 411300 DNR Pilot                     | -60,000            | 0                    | -60,000           | -36,645.75  | .00          | -23,354.25          | 61.1%       |
| 13201 411500 Managed Forest                | -3,000             | 0                    | -3,000            | -3,549.40   | .00          | 549.40              | 118.3%      |
| 13201 418100 Interest On Taxes             | -300,000           | 0                    | -300,000          | -45,037.70  | .00          | -254,962.30         | 15.0%       |
| 13201 441030 Ag Use Conversion Penalty     | -10,000            | 0                    | -10,000           | -2,178.65   | .00          | -7,821.35           | 21.8%       |
| 13201 451007 Treasurers Fees               | -400               | 0                    | -400              | .00         | .00          | -400.00             | .0%         |
| 13201 481001 Interest & Dividends          | -966,000           | 0                    | -966,000          | -110,196.37 | .00          | -855,803.63         | 11.4%       |
| 13201 481004 Fair Market Value Adjustment  | 0                  | 0                    | 0                 | -137,213.41 | .00          | 137,213.41          | .0%         |
| TOTAL County Treasurer                     | -227,739           | 0                    | -227,739          | -149,544.44 | .00          | -78,194.56          | 65.7%       |
| <hr/>                                      |                    |                      |                   |             |              |                     |             |
| 13202 Tax Deed Expense                     |                    |                      |                   |             |              |                     |             |
| <hr/>                                      |                    |                      |                   |             |              |                     |             |
| 13202 411100 General Property Taxes        | -12,900            | 0                    | -12,900           | -2,150.00   | .00          | -10,750.00          | 16.7%       |
| 13202 482002 Rent Of County Property       | 0                  | 0                    | 0                 | -1,476.40   | .00          | 1,476.40            | .0%         |
| 13202 483005 Gain/Loss-Sale Forclosed Prpt | 0                  | 0                    | 0                 | -6,322.22   | .00          | 6,322.22            | .0%         |
| TOTAL Tax Deed Expense                     | -12,900            | 0                    | -12,900           | -9,948.62   | .00          | -2,951.38           | 77.1%       |
| <hr/>                                      |                    |                      |                   |             |              |                     |             |
| 13203 Plat Books                           |                    |                      |                   |             |              |                     |             |
| <hr/>                                      |                    |                      |                   |             |              |                     |             |
| 13203 411100 General Property Taxes        | 1,335              | 0                    | 1,335             | 222.50      | .00          | 1,112.50            | 16.7%       |
| 13203 451010 Sale Of Maps & Plat Books     | -2,250             | 0                    | -2,250            | 836.51      | .00          | -3,086.51           | 37.2%       |
| 13203 451308 Postage Fees                  | -15                | 0                    | -15               | .00         | .00          | -15.00              | .0%         |
| 13203 474014 Dept Plat Book Charges        | -70                | 0                    | -70               | .00         | .00          | -70.00              | .0%         |
| TOTAL Plat Books                           | -1,000             | 0                    | -1,000            | 1,059.01    | .00          | -2,059.01           | 105.9%      |
| TOTAL General Fund                         | -241,639           | 0                    | -241,639          | -158,434.05 | .00          | -83,204.95          | 65.6%       |
| TOTAL REVENUES                             | -241,639           | 0                    | -241,639          | -158,434.05 | .00          | -83,204.95          |             |

04/08/2019  
09:12:50

Jefferson County  
FLEXIBLE PERIOD REPORT

PAGE 1  
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FROM 2019 01 TO 2019 02

ACCOUNTS FOR:  
100 General Fund

| ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | ACTUALS | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|-----------------|------------------|----------------|---------|--------------|------------------|----------|
|-----------------|------------------|----------------|---------|--------------|------------------|----------|

13201 County Treasurer

|  |         |   |         |           |     |            |        |
|--|---------|---|---------|-----------|-----|------------|--------|
| 13201 511110 Salary-Permanent Regular    | 70,221  | 0 | 70,221  | 11,371.75 | .00 | 58,849.25  | 16.2%  |
| 13201 511210 Wages-Regular               | 46,356  | 0 | 46,356  | 5,875.06  | .00 | 40,480.94  | 12.7%  |
| 13201 511220 Wages-Overtime              | 0       | 0 | 0       | 115.63    | .00 | -115.63    | .0%    |
| 13201 511330 Wages-Longevity Pay         | 174     | 0 | 174     | .00       | .00 | 174.00     | .0%    |
| 13201 512141 Social Security             | 8,931   | 0 | 8,931   | 1,233.49  | .00 | 7,697.51   | 13.8%  |
| 13201 512142 Retirement (Employer)       | 7,647   | 0 | 7,647   | 1,137.22  | .00 | 6,509.78   | 14.9%  |
| 13201 512144 Health Insurance            | 31,692  | 0 | 31,692  | 3,212.77  | .00 | 28,479.23  | 10.1%  |
| 13201 512145 Life Insurance              | 94      | 0 | 94      | 1.33      | .00 | 92.67      | 1.4%   |
| 13201 512150 FSA Contribution            | 6,000   | 0 | 6,000   | .00       | .00 | 6,000.00   | .0%    |
| 13201 512151 HSA Contribution            | 0       | 0 | 0       | 3,125.00  | .00 | -3,125.00  | .0%    |
| 13201 512173 Dental Insurance            | 2,290   | 0 | 2,290   | 195.97    | .00 | 2,094.03   | 8.6%   |
| 13201 521232 Investment Advisor Fees     | 30,000  | 0 | 30,000  | .00       | .00 | 30,000.00  | .0%    |
| 13201 531298 United Parcel Service       | 100     | 0 | 100     | .00       | .00 | 100.00     | .0%    |
| 13201 531311 Postage & Box Rent          | 7,500   | 0 | 7,500   | 72.13     | .00 | 7,427.87   | 1.0%   |
| 13201 531312 Office Supplies             | 1,000   | 0 | 1,000   | 9.86      | .00 | 990.14     | 1.0%   |
| 13201 531313 Printing & Duplicating      | 200     | 0 | 200     | .00       | .00 | 200.00     | .0%    |
| 13201 531314 Small Items Of Equipment    | 100     | 0 | 100     | .00       | .00 | 100.00     | .0%    |
| 13201 531321 Publication Of Legal Notice | 3,000   | 0 | 3,000   | 1,387.50  | .00 | 1,612.50   | 46.3%  |
| 13201 531324 Membership Dues             | 100     | 0 | 100     | 100.00    | .00 | .00        | 100.0% |
| 13201 532325 Registration                | 300     | 0 | 300     | .00       | .00 | 300.00     | .0%    |
| 13201 532332 Mileage                     | 350     | 0 | 350     | .00       | .00 | 350.00     | .0%    |
| 13201 532335 Meals                       | 35      | 0 | 35      | .00       | .00 | 35.00      | .0%    |
| 13201 532336 Lodging                     | 400     | 0 | 400     | .00       | .00 | 400.00     | .0%    |
| 13201 533225 Telephone & Fax             | 100     | 0 | 100     | 10.39     | .00 | 89.61      | 10.4%  |
| 13201 535242 Maintain Machinery & Equip  | 200     | 0 | 200     | 35.81     | .00 | 164.19     | 17.9%  |
| 13201 571004 IP Telephony Allocation     | 283     | 0 | 283     | 47.16     | .00 | 235.84     | 16.7%  |
| 13201 571005 Duplicating Allocation      | 149     | 0 | 149     | 24.84     | .00 | 124.16     | 16.7%  |
| 13201 571009 MIS PC Group Allocation     | 6,628   | 0 | 6,628   | 1,104.66  | .00 | 5,523.34   | 16.7%  |
| 13201 571010 MIS Systems Grp Alloc(ISIS) | 1,604   | 0 | 1,604   | 267.34    | .00 | 1,336.66   | 16.7%  |
| 13201 591519 Other Insurance             | 785     | 0 | 785     | 130.90    | .00 | 654.10     | 16.7%  |
| 13201 593256 Bank Charges                | 1,500   | 0 | 1,500   | 265.00    | .00 | 1,235.00   | 17.7%  |
| TOTAL County Treasurer                   | 227,739 | 0 | 227,739 | 29,723.81 | .00 | 198,015.19 | 13.1%  |

13202 Tax Deed Expense

|                    |     |   |     |      |     |       |      |
|--------------------|-----|---|-----|------|-----|-------|------|
| 13202 521212 Legal | 100 | 0 | 100 | 5.00 | .00 | 95.00 | 5.0% |
|--------------------|-----|---|-----|------|-----|-------|------|

04/08/2019  
09:12:50

Jefferson County  
FLEXIBLE PERIOD REPORT

FROM 2019 01 TO 2019 02

| ACCOUNTS FOR:                            | ORIGINAL<br>APPROP | TRANFRS/<br>ADJSTMTS | REVISED<br>BUDGET | ACTUALS   | ENCUMBRANCES | AVAILABLE<br>BUDGET | PCT<br>USED |
|--|--------------------|----------------------|-------------------|-----------|--------------|---------------------|-------------|
| 100 General Fund                         |                    |                      |                   |           |              |                     |             |
| 13202 521219 Other Professional Serv     | 0                  | 0                    | 0                 | 30.00     | .00          | -30.00              | .0%         |
| 13202 521255 Paper Service               | 1,000              | 0                    | 1,000             | .00       | .00          | 1,000.00            | .0%         |
| 13202 521273 Title Search                | 3,000              | 0                    | 3,000             | -3,400.00 | .00          | 6,400.00            | 113.3%      |
| 13202 529299 Purchase Care & Services    | 2,000              | 0                    | 2,000             | 185.00    | .00          | 1,815.00            | 9.3%        |
| 13202 531311 Postage & Box Rent          | 200                | 0                    | 200               | 5.78      | .00          | 194.22              | 2.9%        |
| 13202 531313 Printing & Duplicating      | 100                | 0                    | 100               | .00       | .00          | 100.00              | .0%         |
| 13202 531321 Publication Of Legal Notice | 6,000              | 0                    | 6,000             | 693.75    | .00          | 5,306.25            | 11.6%       |
| 13202 531326 Advertising                 | 500                | 0                    | 500               | .00       | .00          | 500.00              | .0%         |
| 13202 533221 Water                       | 0                  | 0                    | 0                 | -15.37    | .00          | 15.37               | .0%         |
| 13202 593742 Uncollected Taxes           | 0                  | 0                    | 0                 | 400.87    | .00          | -400.87             | .0%         |
| TOTAL Tax Deed Expense                   | 12,900             | 0                    | 12,900            | -2,094.97 | .00          | 14,994.97           | -16.2%      |
| 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                       | 241,639            | 0                    | 241,639           | 27,628.84 | .00          | 214,010.16          | 11.4%       |
| TOTAL EXPENSES                           | 241,639            | 0                    | 241,639           | 27,628.84 | .00          | 214,010.16          |             |

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Jefferson County  
FLEXIBLE PERIOD REPORT

FROM 2019 01 TO 2019 02

| ACCOUNTS FOR:                           | ORIGINAL<br>APPROP | TRANFRS/<br>ADJSTMTS | REVISED<br>BUDGET | ACTUALS    | ENCUMBRANCES | AVAILABLE<br>BUDGET | PCT<br>USED |
|---|--------------------|----------------------|-------------------|------------|--------------|---------------------|-------------|
| 100 General Fund                        |                    |                      |                   |            |              |                     |             |
| <hr/>                                   |                    |                      |                   |            |              |                     |             |
| 11301 Child Support                     |                    |                      |                   |            |              |                     |             |
| 11301 411100 General Property Taxes     | -150,612           | 0                    | -150,612          | -25,102.00 | .00          | -125,510.00         | 16.7%       |
| 11301 421001 State Aid                  | -107,827           | 0                    | -107,827          | .00        | .00          | -107,827.00         | .0%         |
| 11301 421010 M S L Incentives           | -13,000            | 0                    | -13,000           | .00        | .00          | -13,000.00          | .0%         |
| 11301 421012 State Aid Cs + All Others  | -762,018           | 0                    | -762,018          | .00        | .00          | -762,018.00         | .0%         |
| 11301 421013 Other Dept Wage Retention  | -30,323            | 0                    | -30,323           | .00        | .00          | -30,323.00          | .0%         |
| 11301 421014 State Aid Wages Allocation | 91,888             | 0                    | 91,888            | .00        | .00          | 91,888.00           | .0%         |
| 11301 421050 CS Performance Based Inc   | -160,200           | 0                    | -160,200          | .00        | .00          | -160,200.00         | .0%         |
| 11301 421096 State Aid Medical Support  | -7,000             | 0                    | -7,000            | .00        | .00          | -7,000.00           | .0%         |
| 11301 442004 Extradition Reimbursement  | -200               | 0                    | -200              | -101.75    | .00          | -98.25              | 50.9%       |
| 11301 451011 CS Prog Fee Reduce 66%     | 7,392              | 0                    | 7,392             | .00        | .00          | 7,392.00            | .0%         |
| 11301 451013 NIVD Activities Reduction  | -2,000             | 0                    | -2,000            | .00        | .00          | -2,000.00           | .0%         |
| 11301 451014 CS Program Fees            | -11,000            | 0                    | -11,000           | -1,277.22  | .00          | -9,722.78           | 11.6%       |
| 11301 455003 Non-IVD Service Fees       | -1,400             | 0                    | -1,400            | -265.00    | .00          | -1,135.00           | 18.9%       |
| TOTAL Child Support                     | -1,146,300         | 0                    | -1,146,300        | -26,745.97 | .00          | -1,119,554.03       | 2.3%        |
| TOTAL General Fund                      | -1,146,300         | 0                    | -1,146,300        | -26,745.97 | .00          | -1,119,554.03       | 2.3%        |
| TOTAL REVENUES                          | -1,146,300         | 0                    | -1,146,300        | -26,745.97 | .00          | -1,119,554.03       |             |

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Jefferson County  
FLEXIBLE PERIOD REPORT

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FROM 2019 01 TO 2019 02

| ACCOUNTS FOR:                            | ORIGINAL | TRANFRS/ | REVISED |           |              | AVAILABLE  | PCT   |
|--|----------|----------|---------|-----------|--------------|------------|-------|
| 100 General Fund                         | APPROP   | ADJSTMTS | BUDGET  | ACTUALS   | ENCUMBRANCES | BUDGET     | USED  |
| 11301 Child Support                      |          |          |         |           |              |            |       |
| 11301 511110 Salary-Permanent Regular    | 250,545  | 0        | 250,545 | 40,426.12 | .00          | 210,118.88 | 16.1% |
| 11301 511210 Wages-Regular               | 451,112  | 0        | 451,112 | 68,418.69 | .00          | 382,693.31 | 15.2% |
| 11301 511220 Wages-Overtime              | 5,222    | 0        | 5,222   | 506.84    | .00          | 4,715.16   | 9.7%  |
| 11301 511330 Wages-Longevity Pay         | 1,978    | 0        | 1,978   | .00       | .00          | 1,978.00   | .0%   |
| 11301 512141 Social Security             | 54,227   | 0        | 54,227  | 8,095.95  | .00          | 46,131.05  | 14.9% |
| 11301 512142 Retirement (Employer)       | 46,430   | 0        | 46,430  | 7,162.52  | .00          | 39,267.48  | 15.4% |
| 11301 512144 Health Insurance            | 134,540  | 0        | 134,540 | 16,327.56 | .00          | 118,212.44 | 12.1% |
| 11301 512145 Life Insurance              | 276      | 0        | 276     | 40.78     | .00          | 235.22     | 14.8% |
| 11301 512150 FSA Contribution            | 18,600   | 0        | 18,600  | .00       | .00          | 18,600.00  | .0%   |
| 11301 512151 HSA Contribution            | 0        | 0        | 0       | 15,599.99 | .00          | -15,599.99 | .0%   |
| 11301 512173 Dental Insurance            | 10,512   | 0        | 10,512  | 1,098.72  | .00          | 9,413.28   | 10.5% |
| 11301 521255 Paper Service               | 12,600   | 0        | 12,600  | 1,037.16  | .00          | 11,562.84  | 8.2%  |
| 11301 521256 Genetic Tests               | 7,200    | 0        | 7,200   | 943.00    | .00          | 6,257.00   | 13.1% |
| 11301 521296 Computer Support            | 2,136    | 0        | 2,136   | 1,209.00  | .00          | 927.00     | 56.6% |
| 11301 529160 Interpreter Fee             | 2,700    | 0        | 2,700   | 215.00    | .00          | 2,485.00   | 8.0%  |
| 11301 529299 Purchase Care & Services    | 50,200   | 0        | 50,200  | 12,550.00 | .00          | 37,650.00  | 25.0% |
| 11301 531003 Notary Public Related       | 240      | 0        | 240     | .00       | .00          | 240.00     | .0%   |
| 11301 531303 Computer Equipmt & Software | 3,100    | 0        | 3,100   | .00       | .00          | 3,100.00   | .0%   |
| 11301 531310 Postage Special             | 345      | 0        | 345     | 10.56     | .00          | 334.44     | 3.1%  |
| 11301 531311 Postage & Box Rent          | 17,400   | 0        | 17,400  | 1,279.71  | .00          | 16,120.29  | 7.4%  |
| 11301 531312 Office Supplies             | 3,000    | 0        | 3,000   | 272.29    | .00          | 2,727.71   | 9.1%  |
| 11301 531313 Printing & Duplicating      | 2,820    | 0        | 2,820   | 44.12     | .00          | 2,775.88   | 1.6%  |
| 11301 531314 Small Items Of Equipment    | 1,500    | 0        | 1,500   | 311.27    | .00          | 1,188.73   | 20.8% |
| 11301 531321 Publication Of Legal Notice | 1,110    | 0        | 1,110   | 192.00    | .00          | 918.00     | 17.3% |
| 11301 531323 Subscriptions-Tax & Law     | 1,640    | 0        | 1,640   | 310.36    | .00          | 1,329.64   | 18.9% |
| 11301 531324 Membership Dues             | 1,928    | 0        | 1,928   | 540.00    | .00          | 1,388.00   | 28.0% |
| 11301 531326 Advertising                 | 0        | 0        | 0       | 364.24    | .00          | -364.24    | .0%   |
| 11301 531348 Educational Supplies        | 1,500    | 0        | 1,500   | .00       | .00          | 1,500.00   | .0%   |
| 11301 532325 Registration                | 1,590    | 0        | 1,590   | 278.00    | .00          | 1,312.00   | 17.5% |
| 11301 532332 Mileage                     | 1,000    | 0        | 1,000   | 60.90     | .00          | 939.10     | 6.1%  |
| 11301 532334 Commercial Travel           | 1,002    | 0        | 1,002   | .00       | .00          | 1,002.00   | .0%   |
| 11301 532335 Meals                       | 728      | 0        | 728     | .00       | .00          | 728.00     | .0%   |
| 11301 532336 Lodging                     | 1,916    | 0        | 1,916   | .00       | .00          | 1,916.00   | .0%   |
| 11301 532339 Other Travel & Tolls        | 335      | 0        | 335     | .00       | .00          | 335.00     | .0%   |
| 11301 532340 Contracted Extraditions     | 8,500    | 0        | 8,500   | 1,945.34  | .00          | 6,554.66   | 22.9% |
| 11301 533225 Telephone & Fax             | 450      | 0        | 450     | 62.93     | .00          | 387.07     | 14.0% |
| 11301 535242 Maintain Machinery & Equip  | 5,200    | 0        | 5,200   | 457.20    | .00          | 4,742.80   | 8.8%  |
| 11301 571004 IP Telephony Allocation     | 1,605    | 0        | 1,605   | 267.50    | .00          | 1,337.50   | 16.7% |

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Jefferson County  
FLEXIBLE PERIOD REPORT

FROM 2019 01 TO 2019 02

ACCOUNTS FOR:  
100 General Fund

|   | ORIGINAL<br>APPROP | TRANFRS/<br>ADJSTMTS | REVISED<br>BUDGET | ACTUALS    | ENCUMBRANCES | AVAILABLE<br>BUDGET | PCT<br>USED |
|---|--------------------|----------------------|-------------------|------------|--------------|---------------------|-------------|
| 11301 571005 Duplicating Allocation       | 171                | 0                    | 171               | 28.50      | .00          | 142.50              | 16.7%       |
| 11301 571009 MIS PC Group Allocation      | 26,510             | 0                    | 26,510            | 4,418.34   | .00          | 22,091.66           | 16.7%       |
| 11301 571010 MIS Systems Grp Alloc (ISIS) | 9,906              | 0                    | 9,906             | 1,651.00   | .00          | 8,255.00            | 16.7%       |
| 11301 591519 Other Insurance              | 4,526              | 0                    | 4,526             | 754.26     | .00          | 3,771.74            | 16.7%       |
| TOTAL Child Support                       | 1,146,300          | 0                    | 1,146,300         | 186,879.85 | .00          | 959,420.15          | 16.3%       |
| TOTAL General Fund                        | 1,146,300          | 0                    | 1,146,300         | 186,879.85 | .00          | 959,420.15          | 16.3%       |
| TOTAL EXPENSES                            | 1,146,300          | 0                    | 1,146,300         | 186,879.85 | .00          | 959,420.15          |             |

**JEFFERSON COUNTY**  
**REVENUES COLLECTED THROUGH 4-8-19**

| <b>Department</b>                               | <b>2019 Revised Budget</b> | <b>2019 Actual</b>        | <b>% Collected</b> |
|---|----------------------------|---------------------------|--------------------|
| <b>Administration Total</b>                     | \$ (548,626.00)            | \$ (93,666.96)            | 17.07%             |
| <b>Capital Projects and Debt Total</b>          | (1,133,342.00)             | (291,023.95)              | 25.68%             |
| <b>Central Services Total</b>                   | (738,213.00)               | (179,672.86)              | 24.34%             |
| <b>Child Support Total</b>                      | (1,146,300.00)             | (42,161.63)               | 3.68%              |
| <b>Clerk of Courts Total</b>                    | (2,836,315.00)             | (690,146.58)              | 24.33%             |
| <b>Corporation Counsel Total</b>                | (384,764.00)               | (96,191.01)               | 25.00%             |
| <b>County Board Total</b>                       | (433,373.00)               | (108,343.26)              | 25.00%             |
| <b>County Clerk Total</b>                       | (376,461.00)               | (100,338.63)              | 26.65%             |
| <b>District Attorney Total</b>                  | (822,021.00)               | (192,525.50)              | 23.42%             |
| <b>Economic Development Total</b>               | (447,598.00)               | (179,856.20)              | 40.18%             |
| <b>Emergency Management Total</b>               | (199,579.00)               | (22,533.99)               | 11.29%             |
| <b>Fair Park Total</b>                          | (1,294,792.00)             | (115,261.98)              | 8.90%              |
| <b>Finance Department Total</b>                 | (977,955.00)               | (243,971.36)              | 24.95%             |
| <b>General Revenues &amp; Expenditure Total</b> | (1,306,194.00)             | 1,362,685.26              | -104.32%           |
| <b>Health Department Total</b>                  | (1,473,853.00)             | (228,181.39)              | 15.48%             |
| <b>Highway Department Total</b>                 | (11,389,168.00)            | (2,932,701.36)            | 25.75%             |
| <b>Human Resources Total</b>                    | (508,316.00)               | (115,689.84)              | 22.76%             |
| <b>Human Services Department Total</b>          | (25,232,604.03)            | (3,488,598.23)            | 13.83%             |
| <b>Land &amp; Water Conservation Total</b>      | (659,423.00)               | (78,348.97)               | 11.88%             |
| <b>Land Information Total</b>                   | (665,268.00)               | (121,942.13)              | 18.33%             |
| <b>Library Total</b>                            | (1,153,101.00)             | (288,275.28)              | 25.00%             |
| <b>Management Information Systems Total</b>     | (1,401,776.00)             | (232,767.20)              | 16.61%             |
| <b>Medical Examiner Total</b>                   | (225,252.00)               | (40,471.00)               | 17.97%             |
| <b>Parks Department Total</b>                   | (2,510,192.00)             | (295,199.96)              | 11.76%             |
| <b>Planning And Zoning Total</b>                | (605,251.00)               | (102,889.65)              | 17.00%             |
| <b>Register Of Deeds Total</b>                  | (334,968.00)               | (75,149.56)               | 22.43%             |
| <b>Sheriff Department Total</b>                 | (14,466,963.00)            | (3,422,306.13)            | 23.66%             |
| <b>Treasurer Total</b>                          | (241,639.00)               | (192,349.27)              | 79.60%             |
| <b>UW Extension Total</b>                       | (262,575.00)               | (67,869.44)               | 25.85%             |
| <b>Veterans Services Total</b>                  | (198,887.00)               | (58,071.73)               | 29.20%             |
| <b>Grand Total</b>                              | <u>\$ (73,974,769.03)</u>  | <u>\$ (12,733,819.79)</u> | 17.21%             |



**JEFFERSON COUNTY  
EXPENDITURES THROUGH 4-8-19**

| <b>Department</b>                    | <b>2019 Revised Budget</b> | <b>2019 Actual</b>      | <b>% Spent</b> |
|--------------------------------------|----------------------------|-------------------------|----------------|
| Administration Total                 | \$ 548,626.00              | \$ 91,701.68            | 16.71%         |
| Capital Projects and Debt Total      | 1,883,342.00               | 936,354.95              | 49.72%         |
| Central Services Total               | 1,192,871.00               | 251,333.30              | 21.07%         |
| Child Support Total                  | 1,146,300.00               | 274,492.45              | 23.95%         |
| Clerk of Courts Total                | 2,903,815.00               | 607,931.15              | 20.94%         |
| Corporation Counsel Total            | 384,764.00                 | 118,619.46              | 30.83%         |
| County Board Total                   | 440,313.05                 | 118,811.08              | 26.98%         |
| County Clerk Total                   | 376,461.00                 | 415,402.55              | 110.34%        |
| District Attorney Total              | 822,021.00                 | 198,080.21              | 24.10%         |
| Economic Development Total           | 410,022.00                 | 102,414.10              | 24.98%         |
| Emergency Management Total           | 199,579.00                 | 50,258.41               | 25.18%         |
| Fair Park Total                      | 1,421,792.00               | 178,319.52              | 12.54%         |
| Finance Department Total             | 982,955.00                 | 244,676.53              | 24.89%         |
| General Revenues & Expenditure Total | 1,354,603.25               | 37,724.86               | 2.78%          |
| Health Department Total              | 1,632,576.04               | 366,663.16              | 22.46%         |
| Highway Department Total             | 12,460,188.00              | 2,031,841.44            | 16.31%         |
| Human Resources Total                | 525,166.00                 | 113,934.81              | 21.70%         |
| Human Services Department Total      | 26,092,091.35              | 4,907,057.36            | 18.81%         |
| Land & Water Conservation Total      | 660,356.00                 | 176,642.99              | 26.75%         |
| Land Information Total               | 760,854.00                 | 161,461.92              | 21.22%         |
| Library Total                        | 1,153,101.00               | 1,151,601.00            | 99.87%         |
| Management Information Systems Total | 1,654,776.00               | 543,545.13              | 32.85%         |
| Medical Examiner Total               | 236,252.00                 | 45,584.26               | 19.29%         |
| Parks Department Total               | 3,066,959.40               | 184,564.05              | 6.02%          |
| Planning And Zoning Total            | 766,209.00                 | 126,805.16              | 16.55%         |
| Register Of Deeds Total              | 334,968.00                 | 74,660.81               | 22.29%         |
| Sheriff Department Total             | 16,030,783.68              | 3,788,820.51            | 23.63%         |
| Treasurer Total                      | 241,639.00                 | 40,269.37               | 16.67%         |
| UW Extension Total                   | 298,675.00                 | 55,646.42               | 18.63%         |
| Veterans Services Total              | 224,687.89                 | 45,547.54               | 20.27%         |
| <b>Grand Total</b>                   | <b>\$ 80,206,746.66</b>    | <b>\$ 17,440,766.18</b> | <b>21.74%</b>  |

**Jefferson County  
Contingency Fund  
For the Year Ended December 31, 2018**

| Ledger<br>Date                | Description  | General<br>(599900) | Other<br>(599908) | Vested<br>Benefits<br>(599909) | Authority         | Publish<br>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        |
| 10-Jan-19                     | Sheriff - Generator Rental                           | (24,000.00)         |                   |                                | Finance Committee | 10-Jan-19       |
| 12-Mar-19                     | Year End Transfers to County Departments             | (277,350.00)        |                   |                                | Board             | 12-Mar-19       |
| <b>Total amount available</b> |  | <b>14,299.00</b>    | <b>187,585.00</b> | <b>290,000.00</b>              |                   |                 |
| <hr/>                         |  |                     |                   |                                |                   |                 |
|                               | Net  | 14,299.00           | 187,585.00        | 290,000.00                     |                   |                 |

**Jefferson County  
Contingency Fund  
For the Year Ended December 31, 2019**

| Ledger<br>Date                | Description | General<br>(599900) | Other<br>(599908) | Vested<br>Benefits<br>(599909) | Authority | Publish<br>Date |
|-------------------------------|-------------|---------------------|-------------------|--------------------------------|-----------|-----------------|
| 1-Jan-19                      | Tax Levy    | 500,000.00          | 453,535.00        | 290,000.00                     |           |                 |
| <b>Total amount available</b> |             | <b>500,000.00</b>   | <b>453,535.00</b> | <b>290,000.00</b>              |           |                 |
| Net                           |             | 500,000.00          | 453,535.00        | 290,000.00                     |           |                 |