

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

Date: Monday, February 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 January 10, 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 on out-of-state travel – Human Services Department
9. Discussion and possible action on claims against Jefferson County
10. Discussion and possible action on budget transfer from contingency fund for construction of Fair Park Swine Barn
11. Discussion and possible action on 2020 Budget Process
12. Discussion and possible action on determining disposition of foreclosed properties, setting minimum bids for the sale of foreclosed properties and considering offers to purchase on foreclosed properties
13. Convene in closed session pursuant to section 19.85 (1)(e) Wis. Stats. for deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, for the purpose of discussion and possible action on setting minimum bids, selling and considering offers to purchase on tax foreclosed properties and other county owned properties
14. Reconvene in open session
15. Review of the financial statements and department update for December 2018-Finance Department
16. Review of the financial statements and department update for December 2018-Treasurer's Office
17. Review of the financial statements and department update for December 2018-Child Support Department
18. Discussion on 2018 projections of budget vs. actual revenues and expenditures
19. Update on contingency fund balance
20. Discussion of funding for projects related to the new highway facilities and sale of old highway facilities
21. Set future meeting schedule, next meeting date, and possible agenda items
22. Review of invoices
23. Adjourn

Next scheduled meetings: Thursday March 14, 2019 Regular Meeting
Thursday April 11, 2019 Regular Meeting
Thursday May 9, 2019 Regular Meeting
Tuesday, June 11, 2019 Regular Meeting

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

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

Jefferson County
Finance Committee Minutes
January 10, 2019

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

1. **Call to order** – Richard Jones called the meeting to order at 8:30 a.m.
2. **Roll call (establish a quorum)** – Finance Committee members present were Richard Jones, George Jaeckel, Russel Kutz, and Amy Rinard. Conor Nelan was excused. There were no other County Board members present. Staff in attendance were County Administrator, Ben Wehmeier (via phone); Finance Director, Marc DeVries; Corporation Counsel Paralegal, Connie Freeberg, Health Department Accountant II, Sandee Schunk; and County Treasurer John Jensen. Members of the public present were Steve Cline.
3. **Certification of compliance with the Open Meetings Law** – County Administrator Wehmeier certified compliance with the Open Meetings Law.
4. **Approval of the agenda** – The agenda was approved as submitted.
5. **Approval of Finance Committee minutes for December 4, 2018.** A motion was made by Jaeckel/Rinard to approve the minutes for December 4, 2018. The motion passed 4-0.
6. **Communications** – Corporation Counsel Paralegal Freeberg distributed a list of In Rem foreclosed properties.
7. **Public Comment** – Supervisor Jones thanked Connie Freeberg for her years of excellent service and wished her well in her retirement.
8. **Discussion and possible action on Health Department Budget Amendment – PHEP Opioid Grant** – Sandee Schunk explained that the Health Department received a grant that was unanticipated at the time the budget was passed. The purpose of the grant award was for emergency preparedness services related to opioid abuse and addiction. Motion by Rinard/Nelan to forward the budget amendment to the Board of Supervisors. 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 claim of Travis Trumpf. Motion by Rinard/Jaeckel to forward the denial to Board of Supervisors for its consideration. The motion passed 4-0.
10. **Discussion and possible action on budget transfer from contingency fund in the amount of \$24,000 for rental and repairs to Jail Generator** – County Administrator Wehmeier explained that the backup generator for the jail has failed and the County has procured a rental for temporary replacement while it decides whether repair or replacement would be the most cost effective solution. Because the failure occurred during 2018, the cost of rental during the remainder of 2018 as well as the cost to estimate repair expenses should be charged to the prior year’s budget. The amount of the repair estimate is approximately \$11,000 and the rental is \$13,000 per month. At this time it does not appear that Central Services can absorb this cost so a transfer from contingency is

being requested in the amount of up to \$24,000. Motion by Jaeckel/Rinard to approve the transfer of up to \$24,000 from contingency to Central Services. The motion passed 4-0.

- 11. Discussion and possible action on determining disposition of foreclosed properties, setting minimum bids for the sale of foreclosed properties and considering offers to purchase on foreclosed properties.** Corporation Counsel Paralegal Freeberg and Treasurer Jensen updated the Committee on the status of foreclosed properties. Steve Cline addressed the Committee with his intent to redeem all outstanding parcels in the Jellystone Park area, Parcels 5-18 on the list of In Rem properties. Because Mr. Cline still owes delinquent taxes on other properties he owns, he cannot purchase the properties under the County's current policy. Mr. Cline agreed to place \$3,000 in escrow to apply toward the outstanding delinquent taxes within the next 60 days. Motion by Jaeckel/Rinard to accept the offer in good faith from Mr. Cline. Motion passed 4-0.
- 12. Convene in closed session pursuant to section 19.85 (1)(e) Wis. Stats. for deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, for the purpose of discussion and possible action on setting minimum bids, selling and considering offers to purchase on tax foreclosed properties and other county owned properties.** The Committee did not convene into closed session.
- 13. Reconvene in open session.** The Committee did not convene into closed session.
- 14. Review of the financial statements and department update for November 2018-Finance Department** – No action taken.
- 15. Review of the financial statements and department update for November 2018-Treasurers Department** – No action taken.
- 16. Review of the financial statements and department update for November 2018-Child Support Department** - No action taken.
- 17. Discussion 2018 projections of budget vs. actual.** No action taken.
- 18. Update on contingency fund balance.** DeVries noted that the current balance of 2018 general contingency funds before any action taken at the current meeting is \$315,649. The other contingency fund balance is \$187,585 and the vested benefits balance is \$290,000.
- 19. Discussion of funding for projects related to the new Highway Facilities and sale of old Highway Facilities.** Nothing new to report at this time.
- 20. Set future meeting schedule, next meeting date, and possible agenda items** - The dates posted on the agenda for the current meeting are changed to read as follows: Monday, February 11, 2019 and Thursday, March 7, 2019. The June meeting date that would normally take place on Thursday June 13, 2019 will be changed to Tuesday June 11, 2019. Future agenda items will include the proposed restructuring of Committees and the repair/replacement of the generator, boiler, and chiller in the jail.
- 21. Review of Invoices**-After review of the invoices, a motion was made by Jones/Jaeckel to approve the payment of invoices totaling \$4,319,712.39. The motion passed 4-0.
- 22. Adjourn** – A motion was made by Jaeckel/Kutz to adjourn at 9:45 a.m. The motion passed 4-0.

Respectfully submitted,

Russell Kutz, Secretary
Finance Committee
Jefferson County
/mad

**Healthy Transitions Grantee Gathering
Hilton Tampa Downtown Hotel
Tampa, Florida
March 3, 2019**

Tentative Agenda

Attendees: Grantees from the Healthy Transitions cohorts from 2014 and 2018

9:00 -9:30	Meet and Greet
9:30 – 10:00	Welcome & Introductions – HT Grantees and SAMHSA
10:00 – 10:30	Ice Breaker
10:30 – 11:15	Presentation Development
11:15 – 12:30	Presentation by Grant Sites
12:30 – 1:45	Lunch
1:45 – 3:00	Breakout Sessions/Community Cafe
3:00 – 3:30	Closing Activity

This meeting has been scheduled as a no-cost pre-conference event for 2014 and 2018 Healthy Transition grantees. Grantee meetings are usually restricted to attendance by grantees from a single FOA. This meeting is being coordinated to facilitate learning between newer grantees (2018) and those who are in later stages of development (2014). It's an exciting concept!

Networking opportunities with SAMHSA staff is built into the agenda. However, participation by SAMHSA staff has not been finalized in time for the tentative agenda.

Breakouts will offer knowledge exchange on subject matters critical for the success of the HT program.

Marc DeVries

From: Benjamin Wehmeier
Sent: Thursday, January 31, 2019 1:58 PM
To: Marc DeVries
Cc: Kathi Cauley
Subject: FW: The Tampa conference
Attachments: HT Grantee Gathering Agenda 3-2-2019 Tampa.docx

Please place on Feb 11th Finance Agenda.

Ben

From: Kathi Cauley <KathiC@jeffersoncountywi.gov>
Sent: Thursday, January 31, 2019 1:03 PM
To: Benjamin Wehmeier <BenjaminW@jeffersoncountywi.gov>
Subject: FW: The Tampa conference

Hi Ben,

I know this is short notice. Is there any way the 2 staff mentioned below can attend? We have budgeted grant for it.
Thanks,
Kathi

From: Sara Zweg
Sent: Thursday, January 31, 2019 12:55 PM
To: Kathi Cauley; Tiffany Congdon; Brian Bellford
Subject: FW: The Tampa conference

Hello everyone,

Sally informed me this Tuesday of the Healthy Transitions Grantee meeting in Tampa Florida this year (March 2-6). They would like the Local Site Directors (2014-2019) to attend and can take other staff as we see fit. There is no Grantee meeting in DC this year.

I would propose to go and see if Chris Richards could attend. We would have to fly out on March 1 and return on March 7. Chris is very invested in working with this population and has not had the training opportunities as the other YES staff have.

I realize we need approval in advance and this was the first I heard about it. I have attached all the information she provided with the agenda. Let me know if this could be approved or if there is any other information needed.

Thanks

Sara

From: Raschick, Sally C - DHS [<mailto:Sally.Raschick@dhs.wisconsin.gov>]
Sent: Thursday, January 31, 2019 12:41 PM
To: Sara Zweg

Cc: Rogers, William S - DHS

Subject: The Tampa conference

Sara,

I have attached an agenda for a gathering scheduled to occur on March 2, the day before the Tampa Conference begins. This is a meeting that will be one day, is not sponsored by SAMHSA, but the State HT Project directors from our 2014 grant and from the states that got grants in early 2018 have put this together so that we can all share info and experiences and get to know who else is doing stuff we'd like to learn more about. SAMHSA has been involved with the planning and will attend, they just can't sponsor it.

Then, there is the conference which runs from the 3rd to the 6th.

It seems to me that both of our local sites have been pretty frugal and that should be enough money left in local budgets to support the attendance of a few folks from each site. Even if people aren't interested in staying for the full conference, coming early to attend the meeting on the 2nd and hitting a few interesting meetings would probably be worth it. I also have an email that Diane Sondheim, Deputy Chief of the child, Adolescent and Family Branch at SAMHSA encouraging people to come for March 2 and the Tampa conference as well. I can send that along if someone needs additional ammunition for asking permission to attend.

Details and the breakout descriptions can be found for the conference at <http://www.cmhconference.com/>

There is a track re youth and young adults and you will see specific breakouts for them marked "Y/YA".

I have cc'd William on this because it is the easiest way to transmit the info to him, as well. I'll see him again next week, but thought I'd minimize the number of ways I have to transmit these resources.

Keep warm.

Sally

Sally Raschick, MSSW
Children, Youth and Families Mental Health Coordinator
Division of Mental Health & Substance Abuse Services
Wisconsin Department of Health Services
P.O. Box 7851
1 W. Wilson St., Room 951
Madison WI 53707-7851
Phone 608 261 9313; Cell 608 516 3229; Fax 608 2674865

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RESOLUTION NO. 2018-___

Disallowing claim of Rhonda Baker

Executive Summary

A claim has been made against Jefferson County by Rhonda Baker for damage to her vehicle. The claim has been reviewed by the County’s insurance carrier, Wisconsin Municipal Mutual Insurance Company (WMMIC), and was recommended for disallowance based on the finding that the County is not legally responsible for the alleged damages. This resolution formally denies the claim filed against Jefferson County and directs the Corporation Counsel to give the claimant notice of disallowance. The Finance Committee met on February 11, 2019, and recommended forwarding this resolution to the County Board to disallow the claim.

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

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

<u>Claimant</u>	<u>Date of Loss</u>	<u>Claim Filed</u>	<u>Description</u>	<u>Alleged Damages</u>
Rhonda Baker	09/29/18	01/15/19	Claimant alleges that her vehicle sustained damage when she drove over a portion of Highway 106 that had been washed out by recent rains.	
			Vehicle repair	\$684.92
			Towing	<u>125.00</u>
			Total	<u>\$809.92</u>

WHEREAS, the damage is alleged to be the result of negligence of Jefferson County, its agents, officials, officers or employees, and

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

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

Fiscal Note: Denial of this claim will have no fiscal impact. This matter has been referred to Wisconsin Municipal Mutual Insurance Company (WMMIC) and will be resolved in accordance with the terms of the County’s policy.

Ayes _____ Noes _____ Abstain _____ Absent _____ Vacant _____

Requested by Finance Committee
J. Blair Ward: 01-22-19

03-12-19

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



WISCONSIN MUNICIPAL MUTUAL INSURANCE COMPANY
4785 Hayes Road, Suite 200 | Madison, WI 53704 • www.wmmic.com
Telephone: 608.246.3336 | Toll Free: 866.823.4217 | Facsimile: 608.852.8647

January 21, 2019

Blair Ward
311 S Center Avenue
Room 110
Jefferson, Wisconsin 53549

RE: Claimant: Baker, Rhonda
 Claim number: GLJC00000047
 Our Insured: Jefferson County
 Date of Loss: 9/29/2018

Dear Blair Ward,

The above referenced claim was filed on 1/15/2019. 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

02/08/2019
15:37:01

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2018 01 TO 2018 12

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
<hr/>							
12201 Finance							
12201 411100 General Property Taxes	-497,002	0	-497,002	-497,001.96	.00	-.04	100.0%
12201 412100 Sales Taxes From County	-100	0	-100	-155.01	.00	55.01	155.0%
12201 451004 Garnishment Fees	-15	0	-15	-45.00	.00	30.00	300.0%
12201 451005 Child Support Fees	-1,000	0	-1,000	-1,119.23	.00	119.23	111.9%
12201 451312 Emp Payroll Charges	-50	0	-50	-39.00	.00	-11.00	78.0%
12201 699992 Balance Forward Prior Year	0	-157,972	-157,972	.00	.00	-157,972.00	.0%
TOTAL Finance	-498,167	-157,972	-656,139	-498,360.20	.00	-157,778.80	76.0%
12202 Dental Insurance Allocation							
12202 451026 Retiree Ins Premium Recovery	-23,930	0	-23,930	-14,381.14	.00	-9,548.86	60.1%
12202 451032 Cobra Premium Recovery	-2,600	0	-2,600	-2,533.68	.00	-66.32	97.4%
12202 451045 Employee Premiums	0	0	0	48.00	.00	-48.00	.0%
TOTAL Dental Insurance Allocation	-26,530	0	-26,530	-16,866.82	.00	-9,663.18	63.6%
TOTAL General Fund	-524,697	-157,972	-682,669	-515,227.02	.00	-167,441.98	75.5%
TOTAL REVENUES	-524,697	-157,972	-682,669	-515,227.02	.00	-167,441.98	

02/08/2019
15:38:46

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 1
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FROM 2018 01 TO 2018 12

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	ACTUALS	ENCUMBRANCES	AVAILABLE	PCT
100 General Fund	APPROP	ADJSTMTS	BUDGET			BUDGET	USED
<hr/>							
12201 Finance							
12201 511110 Salary-Permanent Regular	177,607	0	177,607	160,062.19	.00	17,544.81	90.1%
12201 511210 Wages-Regular	130,723	0	130,723	122,271.16	.00	8,451.84	93.5%
12201 511220 Wages-Overtime	0	0	0	2,823.41	.00	-2,823.41	.0%
12201 511310 Wages-Sick Leave	0	0	0	2,704.67	.00	-2,704.67	.0%
12201 511320 Wages-Vacation Pay	0	0	0	15,055.05	.00	-15,055.05	.0%
12201 511330 Wages-Longevity Pay	855	0	855	855.00	.00	.00	100.0%
12201 511340 Wages-Holiday Pay	0	0	0	9,152.68	.00	-9,152.68	.0%
12201 511350 Wages-Miscellaneous(Comp)	0	0	0	7,984.76	.00	-7,984.76	.0%
12201 511380 Wages-Bereavement	0	0	0	486.00	.00	-486.00	.0%
12201 512141 Social Security	23,064	0	23,064	23,685.16	.00	-621.16	102.7%
12201 512142 Retirement (Employer)	20,715	0	20,715	21,511.32	.00	-796.32	103.8%
12201 512144 Health Insurance	92,075	0	92,075	83,975.87	.00	8,099.13	91.2%
12201 512145 Life Insurance	148	0	148	147.52	.00	.48	99.7%
12201 512150 FSA Contribution	1,250	0	1,250	1,250.00	.00	.00	100.0%
12201 512173 Dental Insurance	4,824	0	4,824	4,472.50	.00	351.50	92.7%
12201 521213 Accounting & Auditing	13,687	0	13,687	13,167.00	.00	520.00	96.2%
12201 521219 Other Professional Serv	2,900	0	2,900	505.00	.00	2,395.00	17.4%
12201 521296 Computer Support	3,772	0	3,772	7,160.84	.00	-3,388.84	189.8%
12201 531303 Computer Equipmt & Software	500	0	500	590.85	.00	-90.85	118.2%
12201 531311 Postage & Box Rent	2,300	0	2,300	2,355.61	.00	-55.61	102.4%
12201 531312 Office Supplies	2,900	0	2,900	1,537.82	.00	1,362.18	53.0%
12201 531313 Printing & Duplicating	700	0	700	703.83	.00	-3.83	100.5%
12201 531324 Membership Dues	955	0	955	856.14	.00	98.86	89.6%
12201 531326 Advertising	0	0	0	100.00	.00	-100.00	.0%
12201 532325 Registration	2,185	0	2,185	1,365.00	.00	820.00	62.5%
12201 532332 Mileage	740	0	740	13.95	.00	726.05	1.9%
12201 532334 Commercial Travel	500	0	500	235.96	.00	264.04	47.2%
12201 532335 Meals	300	0	300	141.47	.00	158.53	47.2%
12201 532336 Lodging	1,240	0	1,240	1,123.74	.00	116.26	90.6%
12201 532339 Other Travel & Tolls	0	0	0	140.27	.00	-140.27	.0%
12201 533225 Telephone & Fax	100	0	100	82.92	.00	17.08	82.9%
12201 535242 Maintain Machinery & Equip	400	0	400	802.47	.00	-402.47	200.6%
12201 571004 IP Telephony Allocation	543	0	543	653.40	.00	-110.40	120.3%
12201 571005 Duplicating Allocation	28	0	28	16.76	.00	11.24	59.9%
12201 571009 MIS PC Group Allocation	7,900	0	7,900	8,557.83	.00	-657.83	108.3%
12201 571010 MIS Systems Grp Alloc(ISIS)	3,959	0	3,959	4,582.65	.00	-623.65	115.8%
12201 591519 Other Insurance	1,297	0	1,297	1,878.18	.00	-581.18	144.8%
12201 594818 Capital Computer	0	217,972	217,972	144,802.54	19,958.93	53,210.53	75.6%

02/08/2019
15:38:46

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2018 01 TO 2018 12

ACCOUNTS FOR:
100 General Fund

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL Finance	498,167	217,972	716,139	647,811.52	19,958.93	48,368.55	93.2%
<u>12202 Dental Insurance Allocation</u>							
12202 599951 Year End Alloc	2,650	0	2,650	3,494.40	.00	-844.40	131.9%
12202 599982 Retiree Dental Claims	16,880	0	16,880	10,493.80	.00	6,386.20	62.2%
12202 599984 Cobra Dental Claims	7,000	0	7,000	2,045.60	.00	4,954.40	29.2%
12202 599992 Administrative Dental Retiree	0	0	0	881.02	.00	-881.02	.0%
TOTAL Dental Insurance Allocation	26,530	0	26,530	16,914.82	.00	9,615.18	63.8%
TOTAL General Fund	524,697	217,972	742,669	664,726.34	19,958.93	57,983.73	92.2%
TOTAL EXPENSES	524,697	217,972	742,669	664,726.34	19,958.93	57,983.73	

02/08/2019
15:39:38

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2018 01 TO 2018 12

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<hr/>							
13201 County Treasurer							
<hr/>							
13201 411100 General Property Taxes	859,511	0	859,511	859,511.04	.00	-.04	100.0%
13201 411300 DNR Pilot	-60,000	0	-60,000	-61,665.76	.00	1,665.76	102.8%
13201 411500 Managed Forest	-2,500	0	-2,500	-4,319.13	.00	1,819.13	172.8%
13201 418100 Interest On Taxes	-450,000	0	-450,000	-413,633.58	.00	-36,366.42	91.9%
13201 441030 Ag Use Conversion Penalty	-5,000	0	-5,000	-13,015.57	.00	8,015.57	260.3%
13201 451007 Treasurers Fees	-500	0	-500	-690.50	.00	190.50	138.1%
13201 481001 Interest & Dividends	-566,000	0	-566,000	-806,140.80	.00	240,140.80	142.4%
13201 481004 Fair Market Value Adjustment	0	0	0	467,832.77	.00	-467,832.77	.0%
13201 486004 Miscellaneous Revenue	0	0	0	-1,393.50	.00	1,393.50	.0%
TOTAL County Treasurer	-224,489	0	-224,489	26,484.97	.00	-250,973.97	-11.8%
13202 Tax Deed Expense							
<hr/>							
13202 411100 General Property Taxes	-25,000	0	-25,000	-24,999.96	.00	-.04	100.0%
13202 482002 Rent Of County Property	0	0	0	-4,265.14	.00	4,265.14	.0%
13202 483005 Gain/Loss-Sale Forclosed Prpt	0	0	0	-67,107.24	.00	67,107.24	.0%
13202 486004 Miscellaneous Revenue	0	0	0	-46.50	.00	46.50	.0%
TOTAL Tax Deed Expense	-25,000	0	-25,000	-96,418.84	.00	71,418.84	385.7%
13203 Plat Books							
<hr/>							
13203 411100 General Property Taxes	1,750	0	1,750	1,749.96	.00	.04	100.0%
13203 451010 Sale Of Maps & Plat Books	-2,500	0	-2,500	-1,213.20	.00	-1,286.80	48.5%
13203 451308 Postage Fees	-50	0	-50	-18.00	.00	-32.00	36.0%
13203 471212 State Plat Book Sales	0	0	0	-60.66	.00	60.66	.0%
13203 474014 Dept Plat Book Charges	-200	0	-200	-121.32	.00	-78.68	60.7%
TOTAL Plat Books	-1,000	0	-1,000	336.78	.00	-1,336.78	-33.7%
TOTAL General Fund	-250,489	0	-250,489	-69,597.09	.00	-180,891.91	27.8%
TOTAL REVENUES	-250,489	0	-250,489	-69,597.09	.00	-180,891.91	

02/08/2019
15:40:34

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2018 01 TO 2018 12

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	ACTUALS	ENCUMBRANCES	AVAILABLE	PCT
100 General Fund	APPROP	ADJSTMTS	BUDGET			BUDGET	USED
<hr/>							
13201 County Treasurer							
13201 511110 Salary-Permanent Regular	69,536	0	69,536	69,916.84	.00	-380.84	100.5%
13201 511210 Wages-Regular	46,563	0	46,563	30,283.66	.00	16,279.34	65.0%
13201 511220 Wages-Overtime	0	0	0	8.29	.00	-8.29	.0%
13201 511310 Wages-Sick Leave	0	0	0	632.19	.00	-632.19	.0%
13201 511320 Wages-Vacation Pay	0	0	0	1,713.75	.00	-1,713.75	.0%
13201 511330 Wages-Longevity Pay	165	0	165	168.40	.00	-3.40	102.1%
13201 511340 Wages-Holiday Pay	0	0	0	857.30	.00	-857.30	.0%
13201 511350 Wages-Miscellaneous(Comp)	0	0	0	329.68	.00	-329.68	.0%
13201 511380 Wages-Bereavement	0	0	0	43.88	.00	-43.88	.0%
13201 512141 Social Security	8,704	0	8,704	7,678.07	.00	1,025.93	88.2%
13201 512142 Retirement (Employer)	7,790	0	7,790	6,955.69	.00	834.31	89.3%
13201 512144 Health Insurance	39,040	0	39,040	33,339.61	.00	5,700.39	85.4%
13201 512145 Life Insurance	88	0	88	45.58	.00	42.42	51.8%
13201 512150 FSA Contribution	530	0	530	530.00	.00	.00	100.0%
13201 512173 Dental Insurance	2,290	0	2,290	1,941.62	.00	348.38	84.8%
13201 521232 Investment Advisor Fees	29,000	0	29,000	28,911.92	.00	88.08	99.7%
13201 531311 Postage & Box Rent	6,500	0	6,500	5,103.44	.00	1,396.56	78.5%
13201 531312 Office Supplies	1,000	0	1,000	743.36	.00	256.64	74.3%
13201 531313 Printing & Duplicating	200	0	200	266.94	.00	-66.94	133.5%
13201 531321 Publication Of Legal Notice	2,000	0	2,000	943.80	.00	1,056.20	47.2%
13201 531324 Membership Dues	100	0	100	100.00	.00	.00	100.0%
13201 531326 Advertising	0	0	0	508.33	.00	-508.33	.0%
13201 532325 Registration	250	0	250	.00	.00	250.00	.0%
13201 532332 Mileage	250	0	250	.00	.00	250.00	.0%
13201 532335 Meals	30	0	30	.00	.00	30.00	.0%
13201 532336 Lodging	350	0	350	.00	.00	350.00	.0%
13201 533225 Telephone & Fax	100	0	100	62.83	.00	37.17	62.8%
13201 535242 Maintain Machinery & Equip	0	0	0	331.37	.00	-331.37	.0%
13201 571004 IP Telephony Allocation	326	0	326	392.04	.00	-66.04	120.3%
13201 571005 Duplicating Allocation	104	0	104	79.01	.00	24.99	76.0%
13201 571009 MIS PC Group Allocation	5,821	0	5,821	6,305.77	.00	-484.77	108.3%
13201 571010 MIS Systems Grp Alloc(ISIS)	1,764	0	1,764	2,042.06	.00	-278.06	115.8%
13201 591519 Other Insurance	488	0	488	607.49	.00	-119.49	124.5%
13201 593256 Bank Charges	1,500	0	1,500	1,399.78	.00	100.22	93.3%
TOTAL County Treasurer	224,489	0	224,489	202,242.70	.00	22,246.30	90.1%
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13202 Tax Deed Expense							
13202 521212 Legal	100	0	100	23.00	.00	77.00	23.0%

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Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2018 01 TO 2018 12

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
13202 521219 Other Professional Serv	2,000	0	2,000	1,030.00	.00	970.00	51.5%
13202 521255 Paper Service	200	0	200	1,415.00	.00	-1,215.00	707.5%
13202 521273 Title Search	2,000	0	2,000	-40.00	.00	2,040.00	2.0%
13202 529299 Purchase Care & Services	0	0	0	2,185.53	.00	-2,185.53	.0%
13202 531311 Postage & Box Rent	200	0	200	1,025.08	.00	-825.08	512.5%
13202 531321 Publication Of Legal Notice	5,000	0	5,000	3,675.80	.00	1,324.20	73.5%
13202 531326 Advertising	500	0	500	471.90	.00	28.10	94.4%
13202 533221 Water	0	0	0	6,614.25	.00	-6,614.25	.0%
13202 535242 Maintain Machinery & Equip	0	0	0	455.00	.00	-455.00	.0%
13202 593742 Uncollected Taxes	15,000	0	15,000	463.46	.00	14,536.54	3.1%
TOTAL Tax Deed Expense	25,000	0	25,000	17,319.02	.00	7,680.98	69.3%
13203 Plat Books							
13203 531349 Other Operating Expenses	1,000	0	1,000	265.00	.00	735.00	26.5%
TOTAL Plat Books	1,000	0	1,000	265.00	.00	735.00	26.5%
TOTAL General Fund	250,489	0	250,489	219,826.72	.00	30,662.28	87.8%
TOTAL EXPENSES	250,489	0	250,489	219,826.72	.00	30,662.28	

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Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2018 01 TO 2018 12

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	ACTUALS	ENCUMBRANCES	AVAILABLE	PCT
100 General Fund	APPROP	ADJSTMTS	BUDGET			BUDGET	USED
<hr/>							
11301 Child Support							
11301 411100 General Property Taxes	-167,389	0	-167,389	-167,388.96	.00	-.04	100.0%
11301 421001 State Aid	-107,827	0	-107,827	-108,374.00	.00	547.00	100.5%
11301 421010 M S L Incentives	-19,000	0	-19,000	-235,369.65	.00	216,369.65	%
11301 421012 State Aid Cs + All Others	-697,839	0	-697,839	-522,466.80	.00	-175,372.20	74.9%
11301 421013 Other Dept Wage Retention	-37,121	0	-37,121	-11,743.00	.00	-25,378.00	31.6%
11301 421014 State Aid Wages Allocation	0	0	0	35,441.86	.00	-35,441.86	.0%
11301 421050 CS Performance Based Inc	-164,729	0	-164,729	-165,397.00	.00	668.00	100.4%
11301 421096 State Aid Medical Support	-9,200	0	-9,200	-9,052.00	.00	-148.00	98.4%
11301 442004 Extradition Reimbursement	-500	0	-500	-2,858.13	.00	2,358.13	571.6%
11301 451011 CS Prog Fee Reduce 66%	6,930	0	6,930	8,528.22	.00	-1,598.22	123.1%
11301 451013 NIVD Activities Reduction	-3,400	0	-3,400	-2,148.14	.00	-1,251.86	63.2%
11301 451014 CS Program Fees	-10,500	0	-10,500	-11,074.92	.00	574.92	105.5%
11301 455003 Non-IVD Service Fees	-1,270	0	-1,270	-1,560.00	.00	290.00	122.8%
11301 699992 Balance Forward Prior Year	0	-11,000	-11,000	.00	.00	-11,000.48	.0%
TOTAL Child Support	-1,211,845	-11,000	-1,222,845	-1,193,462.52	.00	-29,382.96	97.6%
TOTAL General Fund	-1,211,845	-11,000	-1,222,845	-1,193,462.52	.00	-29,382.96	97.6%
TOTAL REVENUES	-1,211,845	-11,000	-1,222,845	-1,193,462.52	.00	-29,382.96	

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Jefferson County
FLEXIBLE PERIOD REPORT

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FROM 2018 01 TO 2018 12

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
100 General Fund	APPROP	ADJSTMTS	BUDGET	ACTUALS	ENCUMBRANCES	BUDGET	USED
11301 Child Support							
11301 511110 Salary-Permanent Regular	239,146	0	239,146	207,417.69	.00	31,728.31	86.7%
11301 511210 Wages-Regular	480,191	0	480,191	380,538.89	.00	99,652.11	79.2%
11301 511220 Wages-Overtime	4,971	0	4,971	3,510.87	.00	1,460.13	70.6%
11301 511310 Wages-Sick Leave	0	0	0	21,470.63	.00	-21,470.63	.0%
11301 511320 Wages-Vacation Pay	0	0	0	35,544.29	.00	-35,544.29	.0%
11301 511330 Wages-Longevity Pay	2,159	0	2,159	1,915.00	.00	244.00	88.7%
11301 511340 Wages-Holiday Pay	0	0	0	20,730.09	.00	-20,730.09	.0%
11301 511350 Wages-Miscellaneous(Comp)	0	0	0	3,685.81	.00	-3,685.81	.0%
11301 511380 Wages-Bereavement	0	0	0	1,566.80	.00	-1,566.80	.0%
11301 512141 Social Security	54,074	0	54,074	49,546.72	.00	4,527.28	91.6%
11301 512142 Retirement (Employer)	48,215	0	48,215	45,252.32	.00	2,962.68	93.9%
11301 512144 Health Insurance	183,585	0	183,585	162,634.84	.00	20,950.16	88.6%
11301 512145 Life Insurance	289	0	289	263.86	.00	25.14	91.3%
11301 512150 FSA Contribution	2,575	0	2,575	2,375.00	.00	200.00	92.2%
11301 512173 Dental Insurance	11,592	0	11,592	10,699.96	.00	892.04	92.3%
11301 521255 Paper Service	7,350	3,865	11,215	9,738.64	.00	1,476.36	86.8%
11301 521256 Genetic Tests	7,500	0	7,500	6,026.00	.00	1,474.00	80.3%
11301 521296 Computer Support	1,301	0	1,301	1,301.00	.00	.00	100.0%
11301 529160 Interpreter Fee	2,600	0	2,600	2,958.20	.00	-358.20	113.8%
11301 529299 Purchase Care & Services	60,480	-2,400	58,080	55,340.00	.00	2,740.00	95.3%
11301 531003 Notary Public Related	180	0	180	140.00	.00	40.00	77.8%
11301 531246 FPLS Fees	2,800	0	2,800	2,788.00	.00	12.00	99.6%
11301 531301 Office Equipment	4,405	2,400	6,805	7,081.61	.00	-276.61	104.1%
11301 531303 Computer Equipmt & Software	0	4,772	4,772	1,474.24	.00	3,297.44	30.9%
11301 531310 Postage Special	450	0	450	263.91	.00	186.09	58.6%
11301 531311 Postage & Box Rent	17,200	0	17,200	15,480.64	.00	1,719.36	90.0%
11301 531312 Office Supplies	14,000	-3,650	10,350	1,661.17	.00	8,688.83	16.0%
11301 531313 Printing & Duplicating	3,903	0	3,903	2,168.10	.00	1,734.90	55.5%
11301 531314 Small Items Of Equipment	2,000	0	2,000	595.88	.00	1,404.12	29.8%
11301 531321 Publication Of Legal Notice	1,200	0	1,200	894.00	.00	306.00	74.5%
11301 531323 Subscriptions-Tax & Law	1,680	0	1,680	1,586.36	.00	93.64	94.4%
11301 531324 Membership Dues	1,958	0	1,958	1,727.00	.00	231.00	88.2%
11301 531326 Advertising	0	0	0	150.63	.00	-150.63	.0%
11301 531348 Educational Supplies	1,300	0	1,300	1,088.15	.00	211.85	83.7%
11301 531351 Gas/Diesel	0	0	0	40.00	.00	-40.00	.0%
11301 532325 Registration	1,580	0	1,580	2,525.00	.00	-945.00	159.8%
11301 532332 Mileage	1,030	0	1,030	971.30	.00	58.70	94.3%
11301 532334 Commercial Travel	0	995	995	994.80	.00	.00	100.0%

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Jefferson County
FLEXIBLE PERIOD REPORT

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FROM 2018 01 TO 2018 12

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
11301 532335 Meals	714	0	714	734.36	.00	-20.36	102.9%
11301 532336 Lodging	1,965	1,734	3,699	2,882.96	.00	816.04	77.9%
11301 532339 Other Travel & Tolls	700	-365	335	288.99	.00	46.01	86.3%
11301 532340 Contracted Extraditions	7,000	0	7,000	5,767.32	.00	1,232.68	82.4%
11301 533225 Telephone & Fax	785	0	785	373.06	.00	411.94	47.5%
11301 535242 Maintain Machinery & Equip	1,550	3,650	5,200	3,521.45	.00	1,678.55	67.7%
11301 571004 IP Telephony Allocation	1,846	0	1,846	2,221.57	.00	-375.57	120.3%
11301 571005 Duplicating Allocation	285	0	285	129.81	.00	155.19	45.5%
11301 571009 MIS PC Group Allocation	23,283	0	23,283	25,223.08	.00	-1,940.08	108.3%
11301 571010 MIS Systems Grp Alloc(ISIS)	10,894	0	10,894	12,607.08	.00	-1,713.08	115.7%
11301 591519 Other Insurance	3,109	0	3,109	3,952.65	.00	-843.65	127.1%
TOTAL Child Support	1,211,845	11,000	1,222,845	1,121,849.73	.00	100,995.75	91.7%
TOTAL General Fund	1,211,845	11,000	1,222,845	1,121,849.73	.00	100,995.75	91.7%
TOTAL EXPENSES	1,211,845	11,000	1,222,845	1,121,849.73	.00	100,995.75	

JEFFERSON COUNTY

Revenues collected through 12/31/18

Department	2018 Revised Budget	2018 Actual	Uncollected	% Uncollected
Administration Total	\$ (530,385.00)	\$ (516,251.30)	\$ (14,133.70)	97.3%
Capital Projects & Debt Service Total	(1,134,018.00)	(1,414,723.88)	280,705.88	124.8%
Central Services Total	(809,762.00)	(809,116.26)	(645.74)	99.9%
Child Support Total	(1,211,845.00)	(1,193,462.52)	(18,382.48)	98.5%
Clerk of Courts Total	(2,685,288.00)	(2,664,202.95)	(21,085.05)	99.2%
Corporation Counsel Total	(372,363.00)	(372,575.86)	212.86	100.1%
County Board Total	(449,187.00)	(439,294.47)	(9,892.53)	97.8%
County Clerk Total	(451,178.00)	(453,782.30)	2,604.30	100.6%
District Attorney Total	(828,933.00)	(809,492.29)	(19,440.71)	97.7%
Economic Development Total	(502,479.00)	(551,719.90)	49,240.90	109.8%
Emergency Management Total	(185,518.00)	(188,959.42)	3,441.42	101.9%
Fair Park Total	(1,194,615.79)	(1,139,283.49)	(55,332.30)	95.4%
Finance Department Total	(524,697.00)	(515,227.02)	(9,469.98)	98.2%
General Revenues & Expenditure Total	(788,585.00)	(955,509.82)	166,924.82	121.2%
Health Department Total	(1,428,234.00)	(1,332,570.08)	(95,663.92)	93.3%
Highway Department Total	(11,126,883.00)	(12,011,309.94)	884,426.94	107.9%
Human Resources Total	(507,173.00)	(489,368.93)	(17,804.07)	96.5%
Human Services Department Total	(23,643,837.00)	(21,852,435.74)	(1,791,401.26)	92.4%
Land & Water Conservation Total	(658,968.00)	(618,927.17)	(40,040.83)	93.9%
Land Information Total	(596,715.00)	(573,420.01)	(23,294.99)	96.1%
Library Total	(1,126,933.00)	(1,126,933.08)	0.08	100.0%
Management Information Systems Total	(1,371,748.00)	(1,520,642.43)	148,894.43	110.9%
Medical Examiner Total	(212,397.00)	(212,560.96)	163.96	100.1%
Parks Department Total	(1,294,164.00)	(1,183,473.22)	(110,690.78)	91.4%
Planning And Zoning Total	(610,470.00)	(561,445.68)	(49,024.32)	92.0%
Register Of Deeds Total	(325,517.00)	(426,021.77)	100,504.77	130.9%
Sheriff Department Total	(14,229,886.00)	(14,325,553.95)	95,667.95	100.7%
Treasurer Total	(250,489.00)	(69,597.09)	(180,891.91)	27.8%
UW Extension Total	(275,413.00)	(277,209.15)	1,796.15	100.7%
Veterans Services Total	(188,766.00)	(188,973.72)	207.72	100.1%
Grand Total	\$ (69,516,446.79)	\$ (68,794,044.40)	\$ (722,402.39)	99.0%

JEFFERSON COUNTY

Expenditures through 12/31/18

Department	2018 Revised Budget	2018 Actual	Available	% Expended
Administration Total	\$ 530,385.00	\$ 504,164.81	\$ 26,220.19	95.1%
Capital Projects Total	-	-	-	0.0%
Capital Projects & Debt Service Total	1,134,018.00	1,857,345.90	(723,327.90)	163.8%
Central Services Total	1,043,105.00	900,509.63	142,595.37	86.3%
Child Support Total	1,222,845.48	1,121,849.73	100,995.75	91.7%
Clerk of Courts Total	2,735,288.00	2,541,619.01	193,668.99	92.9%
Corporation Counsel Total	372,363.00	377,688.92	(5,325.92)	101.4%
County Board Total	456,427.05	423,507.82	32,919.23	92.8%
County Clerk Total	504,562.00	496,296.87	8,265.13	98.4%
District Attorney Total	828,933.00	799,762.76	29,170.24	96.5%
Economic Development Total	448,577.00	418,925.44	29,651.56	93.4%
Emergency Management Total	193,018.00	195,880.75	(2,862.75)	101.5%
Fair Park Total	1,291,314.00	1,223,034.13	68,279.87	94.7%
Finance Department Total	742,669.00	728,013.91	14,655.09	98.0%
General Revenues & Expenditure Total	1,471,773.16	558,867.15	912,906.01	38.0%
Health Department Total	1,592,785.00	1,554,038.81	38,746.19	97.6%
Highway Department Total	11,126,883.00	9,606,929.85	1,519,953.15	86.3%
Human Resources Total	567,173.00	535,828.37	31,344.63	94.5%
Human Services Department Total	24,442,621.00	22,586,082.73	1,856,538.27	92.4%
Land & Water Conservation Total	659,044.00	637,979.22	21,064.78	96.8%
Land Information Total	634,690.00	603,060.45	31,629.55	95.0%
Library Total	1,126,933.00	1,127,072.50	(139.50)	100.0%
Management Information Systems Total	1,593,098.84	1,526,155.05	66,943.79	95.8%
Medical Examiner Total	212,397.00	226,400.78	(14,003.78)	106.6%
Parks Department Total	1,623,805.20	1,723,744.39	(99,939.19)	106.2%
Planning And Zoning Total	667,282.00	657,024.80	10,257.20	98.5%
Register Of Deeds Total	325,517.00	319,809.41	5,707.59	98.2%
Sheriff Department Total	14,541,055.69	14,795,536.98	(254,481.29)	101.8%
Treasurer Total	250,489.00	219,826.72	30,662.28	87.8%
UW Extension Total	283,638.00	251,293.02	32,344.98	88.6%
Veterans Services Total	208,366.68	187,105.47	21,261.21	89.8%
Grand Total	<u>\$ 72,831,056.10</u>	<u>\$ 68,705,355.38</u>	<u>\$ 4,125,700.72</u>	94.3%

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

Ledger Date	Description	General (599900)	Other (599908)	Vested Benefits (599909)	Authority	Publish Date
1-Jan-18	Tax Levy	500,000.00	187,585.00	290,000.00		
1-Jan-18	Extend Contract with Tyler for purchase of Executime	(60,000.00)			Finance Committee	12-Dec-17
12-Apr-18	JDE and TSM Support - one year	(40,351.00)			Finance Committee	12-Apr-18
12-Jun-18	Sheriff's Department Dispatch Study	(50,000.00)			Finance Committee	12-Jun-18
7-Aug-18	Sheriff's Dept - eviction costs	(17,000.00)			Finance Committee	7-Aug-18
7-Aug-18	Health Department - human health hazard cleanup	(9,500.00)			Finance Committee	7-Aug-18
8-Nov-18	Emergency Management - additional sand bags	(7,500.00)			Finance Committee	8-Nov-18
10-Jan-19	Sheriff - Generator Rental	(24,000.00)			Finance Committee	10-Jan-19
Total amount available		291,649.00	187,585.00	290,000.00		
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	Net	291,649.00	187,585.00	290,000.00		