Finance Committee Agenda Jefferson County

Jefferson County Courthouse 311 S. Center Avenue, Room 112 Jefferson, WI 53549 **REVISED 6-12-17

Date: Tuesday, June 13, 2017

Time: 9:00 a.m.

Committee members: Jones, Richard (Chair) Kutz, Russell (Secretary)

Rinard, Amy Jaeckel, George

Hanneman, Jennifer (Vice Chair)

Note-these are estimated times for agenda items

- 1. Call to order (9:00 a.m.)
- 2. Roll call (establish a quorum) (9:00 a.m.)
- 3. Certification of compliance with the Open Meetings Law (9:00 a.m.)
- 4. Approval of the agenda (9:00 a.m.)
- 5. Approval of Finance Committee minutes for May 11, 2017. (9:00 a.m.)
- 6. Communication (9:05 a.m.)
- 7. Public comment (Members of the public who wish to address the Committee must register their request at this time) (9:05 a.m.)
- 8. Discussion and possible action on elimination of two legal secretary positions and creation of two child support specialist positions (9:05 a.m.)
- 9. Presentation by Sikich LLP regarding the 2016 financial report and audit. (9:15 a.m.)
- 10. Discussion and possible action on the Parents as Teachers grant (9:35 a.m.)
- 11. Discussion and possible action on claim for damages (9:40a.m.)
- 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 (9:45 a.m.)
- 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. (9:55 a.m.)
- 14. Reconvene in open session (10:15 a.m.)
- 15. Discussion and possible action on foreclosing on tax delinquent properties (10:15 a.m.)
- 16. Discussion and possible action on amending the Jefferson County Foreclosed Property Policy (10:20 a.m.)
- 17. Discussion and possible action on settling with municipalities for unpaid special assessments or special charges (10:30 a.m.)
- 18. Review of the financial statements and department update for April 2017-Finance Department. (10:40 a.m.)
- 19. Review of the financial statements and department update for April 2017-Treasurer Department. (10:40 a.m.)
- 20. Review of the financial statements and department update for April 2017-Child Support Department. (10:40 a.m.)
- 21. Discussion on 2017 projections of budget vs. actual. (10:45 a.m.)
- 22. **Discussion and possible action for utilization of Contingency for Courthouse Bathroom Renovation Project (10:50 a.m.)
- 23. Discussion of funding for projects related to the new Highway Facilities and sale of old Highway Facilities (10:55 a.m.)
- 24. Update on contingency fund balance (11:00 a.m.)
- 25. Set future meeting schedule, next meeting date, and possible agenda items (11:00 a.m.)
- 26. Payment of invoices (11:00 a.m.)
- 27. Adjourn (11:20 a.m.)

Next scheduled meetings: Thursday, July13, 2017 Regular Meeting

Thursday, August 10, 2017 Regular Meeting Monday, September 11, 2017 Budget Meeting Wednesday, September 13, 2017 Budget Meeting

Thursday, September 14, 2017 Budget & Regular Meeting

Friday, September 15, 2017 Budget 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 May 11, 2017

Committee members: Jones, Richard (Chair)

Jones, Richard (Chair) Kutz, Russell Rinard, Amy Jaeckel, George

Hanneman, Jennifer (Vice Chair)

1. Call to order – Richard Jones called the meeting to order at 8:30 a.m.

- 2. Roll call (establish a quorum) All committee members were present. Staff in attendance were Ben Wehmeier, Blair Ward, Connie Freeberg, John Jensen, Rob Klotz and Tammy Worzalla. Members of the public present were Chris Nash from Century 21 and Todd Strauss.
- 3. Certification of compliance with the Open Meetings Law Wehmeier certified that the notice of the meeting complied with the Open Meetings Law.
- 4. Approval of the agenda- No Changes
- 5. Approval of Finance Committee minutes for April 13, 2017. A motion was made by Rinard/Hanneman to approve the April 13, 2017 minutes. The motion passed 5-0.
- 6. Communications None.
- 7. Public Comments None.
- 8. Discussion and possible action on determining disposition of foreclosed properties, setting minimum bids for the sale of foreclosed properties and considering offer to purchase on foreclosed properties. Freeburg stated that 7 properties received minimum bids, but payments for 2 of these properties were not received by the required date. These two properties and the remaining properties that were not sold were put back on the auction website with the minimum bid equal to delinquent taxes.

The 2 properties that received the minimum bid but not paid for were on Brickyard Court and Woodside Lane. The highest bidder, Todd Strauss, found that the Woodside Lane property included language on the plat map that stated that it was "unfit for human habitation." Rob Klotz from the Jefferson County zoning department stated that the soil tests prior to 1980 had different restrictions which he is pretty confident that resulted in that plat note. He stated that the restrictions on soil testing have relaxed over the years and the soil should be retested. He will bring this matter to his Committee at the end of the month and recommend removal of the plat note. If the note is removed, it doesn't mean that the property is buildable. All plats of land must be tested prior to receiving a permit to build. Mr. Klotz had also recommended checking with the township to make sure it was not a town dump at some point. Mr. Strauss is working on the financing for the properties and will have the funds on Tuesday, May 16th. Those properties have been put back on the website. The Finance Committee can determine if they want to accept Mr. Strauss's payment.

Chris Nash from Century 21 is proposing to sell the County's tax foreclosure properties. Mr. Nash feels that these properties would have more exposure to potential buyers if marketed through a real estate agent. The potential buyers would be able to see a 360 degree view of the inside of the property and sky views using a drone. Anew buyer warranty would also be included. His

commission is 6% or a minimum amount if the property is only a few thousand dollars or a 5% commission if the sale is within the office. They would also collect rent and maintain the property for an additional 5% fee. Mr. Strauss mentioned that the County may need to do some work to the property to avoid any potential liability issues based on the condition of some of these properties. Wehmeier will check with the County's insurance company to determine if it sees any potential risks with selling the delinquent properties using a broker. A motion was made by Rinard/Hanneman to enter into negotiations with one additional real estate broker to sell future foreclosure properties. The motion passed 5-0.

- 9. 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. A motion was made by Russel/Jaeckel to convene in closed session. Jones asked for a roll-call vote to go into closed session. The motion passed 5-0.
- **10. Reconvene in open session.** A motion was made by Jaeckel/Rinard to reconvene in open session. The motion passed 5-0. No action was taken in closed session.
- 11. Discussion and possible action on foreclosing on tax delinquent properties. Jensen reviewed the next group of delinquent tax properties with the Committee that will begin the foreclosure process. No action was taken.
- 12. Discussion and possible action on settling with municipalities for unpaid special assessments or special charges. County passed a resolution in 1981 to reimburse the municipalities for the special assessments or special charges before the County receives all of the property tax payments. The County pays the municipalities up front the special assessments up to \$10,000. This includes items such as the garbage special assessment or razing costs of a building, which is the largest expense for special assessment charges. The County has historically had issues with razing costs added to the property taxes for properties that were later foreclosed on and the County recording a loss upon sale of the property. The policy to cover special assessments up to \$10,000 will be reviewed by Corporation Counsel and the County Treasurer and brought back to Finance next month with possible suggestions. No action taken.
- 13. Review of the financial statements and department update for February 2017-Finance Department. Worzalla stated that agenda items #13 #15 all should have been for March 2017 financials. Overall Finance looks good. There are just a few accounts that have a high percentage of the budget spent due to getting charged in that account all at once or a one-time purchase of an item in the beginning of the year which was discussed last month.
- 14. Review of the financial statements and department update for February 2017-Treasurer Department. Worzalla stated that interest on taxes is higher than expected. Interest and dividends is also higher than budgeted, but the Treasurer's office continues to have a loss on its Fair Market Value Adjustment.
- 15. Review of the financial statements and department update for February 2017-Child Support Department. Worzalla stated there are basically the same issues as with the other departments with some of the expenditures getting paid in the beginning of the year. Revenue comes in quarterly which will usually be off from budget estimates. Same issues as the prior month.

- 16. Discussion on 2017 projections of budget vs. actual. Worzalla stated it is fairly early in the year for projections with just closing 2016 and starting to get 2017 where it should be at this point. She stated that there is nothing with the departments that she is aware of with expenditures going over the department budgets at the end of 2017.
- 17. Discussion of funding for projects related to the new Highway Facilities and sale of old Highway Facilities. Wehmeier stated the last salt shed should be moving to the new Highway Shop with the costs being split 50/50 with the DOT. No action was taken.
- 18. Update on contingency fund balance. Worzalla directed the Finance Committee to the schedule showing the current balance of 2017 general contingency funds of \$456,482, the other contingency balance of \$8,000 and the vested benefits balance of \$290,000.
- 19. Set future meeting schedule, next meeting date, and possible agenda items. The next regular meeting was scheduled for June 8, 2017. The Committee moved that meeting to June 13th at 9:00. Agenda items will include foreclosed properties, update on the Highway Shop projects and budget to actual projections, special assessment policy, and notice on delinquent taxes policy.
- 20. Payment of Invoices-After review of the invoices, a motion was made by Jaeckel /Hanneman to approve the payment of invoices totaling \$693,814.39 for the main review and \$4,206,391.49 for the other payments, p-cards, and payroll deductions. The motion passed 5-0.
- 21. Adjourn A motion was made by Jaeckel/Hanneman to adjourn at 10:52 a.m. The motion passed 5-0.

Respectfully submitted,

Russell Kutz Finance Committee Jefferson County /tlw

RESOLUTION NO. 2017-

FY 2017 Jefferson County Health Department Budget Amendment

Executive Summary

The Jefferson County Health Department was awarded a Changemaker Health Grant from the Greater Watertown Community Health Foundation to be used to train the project partners in the Parents as Teachers Home Visiting Program. The project partners will work together to ensure that all home visitation staff are trained to use the Parents as Teachers curriculum with families in need of additional parenting education and support. Parents as Teachers is an evidence-based home visitation program that is designed to increase parent knowledge of early childhood development and improve parenting practices. Other benefits of the program are to provide early detection of developmental delays, prevent child abuse and neglect and improve school readiness and success. Parents as Teachers promotes optimal early development, learning and health of young children by supporting and engaging their parents and caregivers. A 3-day training program lays the foundation for the Parents as Teachers approach to home visitation.

The Parents as Teachers program will be available to all families with children ages 0-3 years that reside in Jefferson or Dodge County, including the City of Watertown. This opportunity will be promoted to all families and experts agree that the first 3 years of life are the most critical for development. Studies show that children with supportive home learning environments show increased literacy development and better peer interaction. Currently all project partners (Health Departments in Dodge County and City of Watertown and Jefferson County Birth to 3 Program) are providing services to families with children. The structured parenting curriculum will enhance those services. The Jefferson County Health Department will serve as fiscal agent for the project. Funds will primarily be used for staff training.

The Jefferson County Board of Health authorized the Health Department to apply for said grant at its January 18, 2017, meeting. The Finance Committee met on June 13, 2017, and recommended forwarding this resolution to the County Board for approval.

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

WHEREAS, the Jefferson County Health Department and the Jefferson County Board of Supervisors approved the fiscal year 2017 Health Department program budget in 2016, and

WHEREAS, in May 2017 the Jefferson County Health Department was made aware of the Changemaker Health Grant award and the value it would add to existing services, and

WHEREAS, Finance Department staff have reviewed the Health Department budget and propose to amend the budget accordingly.

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board of Supervisors does hereby approve the amendment of the 2017 Health Department program budget.

BE IT FURTHER RESOLVED that the County Administrator is authorized to accept said grant funds on behalf of Jefferson County and enter into contracts to comply with and fulfill the grant requirements.

Fiscal Note: Th amendment, 20 c	e grant funds affirmative vo	will increas tes are requ	e the Health De ired for passage	epartment pros	gram budget	by \$16,578.	As a budget
	Ayes	Noes	Abstain	Absent	Vacant		
Requested by Je	fferson Co. B	oard of Heal	th & Finance C	ommittee			06-13-17
Gail Scott: 06-06	-17: Marc DeV	ries & J. Bla	ir Ward: 06-07-	17, 06-08-17 ($I \not\subset$	DUL	

REVIEWED: Administrator: Corp. Counsell, Finance Director:

RESOLUTION NO. 2017-

Disallowing Claim of John & Debra Engel

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 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 claimants notice of disallowance. The Finance Committee met on June 13, 2017, and recommended forwarding this resolution to the County Board.

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

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

	Date of	Claim		Alleged
<u>Claimant</u>	<u>Loss</u>	<u>Filed</u>	<u>Description</u>	Damages
John & Debra	, viš			
Engel	4/25/17	4/26/17	Debra Engel's vehicle was traveling eastbound	
	7.00		on Highway 18 and as she was driving past	
			Pohlman Park she alleges that a rock was thrown	
	****		from the lawn mower of a Jefferson County	
600			Parks Department employee who was cutting	
			grass in the Park causing damage to Debra	
			Engel's windshield	est. \$500

WHEREAS, the Jefferson County Parks Department employee operating the lawn mower stated that he does not recall seeing a blue car driven by Debra Engel when he was mowing, and

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 claims 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 claimants 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	



Requested by Finance Committee

06-13-17

J. Blair Ward: 05-31-17

Co	ounty Owned								
		Property Information		Valu			Total Unpaid		
L	Parcel Number	Property Address	Municipality	Assessment	ESTFMV	Taxes	Interest	Total	Comment
3	008-0714-0114-016	Todd Brunner	T. Farmington	62,100	63,100	8,787.95	4,183.17	12,971.12	Sold for \$15,000
4	008-0715-1042-001	Todd Brunner	T. Farmington	36,400	37,000	4,910.92	2,195.03	7,105.95	
5	010-0515-0333-000 Making Payments	Alan L Kreger W3675 Lower Hebron Rd Fort Atkinson	T. Hebron	80,200	79,100	16,470.02	11,712.64	28,182.66	Making Payments
6		Neil & Karen Thompson W2890 County Road Y Helenville	T. Jefferson	83,400	88,400	14,170.52	6,737.52	20,908.04	House fire damage-may have to be torn down Sold for \$21,000
	020-0814-0613-008	Real Time Investments W7075 Main St Watertown WI 53094	T. Milford	26,000	25,300	5,635.56	2,389.48	8,025.04	
13	020-0814-0743-048	Ronnell D Varese Hunter Unit 508 Rubidell Resort	T. Milford	8,500	8,300	518.70	208.66	727.36	Sold for \$5,275
26	026-0616-1714-006	K, L & A Lausten W1710 County Road F Sullivan	T. Sullivan	47,900	45,600	9,245.65	3,700.51	12,946.16) () () () () () () () () () () () () () () () (
26	026-0616-1714-007	K, L & A Lausten W1714 County Road F Sullivan	T. Sullivan	48,100	45,800	6,119.37	2,532.76	8,652.13))
27	026-0616-1714-008	Karen Lausten W1718 County Road F Sullivan	T. Sullivan	65,300	62,200	13,081.92	6,052.82	19,134.74	Sold for \$19,134.75
31	141-0715-0731-004	Richar Enterprises LLC	V. Johnson Creek	485,000	479,800	135,343.80	91,500.79	226,844.59	
32	171-0516-2242-079	Steven Herr 111 S Fourth St Palmyra	V. Palmyra	90,100	88,100	25,572.03	13,043.28	38,615.31	Unihabited for 10 yrs Code violations, hole in windows/roo
39	241-0614-1124-016	Pakhar and Mohinder Singh 721 S Main St Jefferson	C. Jefferson	60,000	58,600	15,572.66	6,542.37	22,115.03	Old gas station City ordered building to be removed due to flood
40	241-0614-1141-033	Karen Vogel 357 Brickyard Ct Jefferson	C. Jefferson	38,800	37,900	7,295.88	2,917.73	10,213.61	Sold for \$12,350
46	291-0815-0412-218	Daren Maron 510 Market St Watertown	C. Waterlown	8,000	8,000	8,467.51	7,123.99	15,591.50	City removed building in 2007 Substandard lot regulations Section18.407

Total County Owned

271,192.49 160,840.75 432,033.24

22	291-0815-0424-040	in Rem 2014 List 1 510 South Second Street Watertown, WI 53094	C. Watertown	27,000	26,800	29,556.65	11,973.51	41,530.16	Last minimum bid was \$5,000; no bids
		Property Information		Valu	i 0		Total Unpaid		
	Parcel Number	Property Address	Municipality	Assessment	EST FMV	Taxes	Interest	Total	Comment
25	022-0613-0533-047 GAL Petitioned for Exte	Betty Alder W9354 Oakland Rd ension on Time to Redeem-Ju	T. Oakland dge Ext until 6/1/17	193,200	202,200	40,302.44	21,187.10	61,489.54	Substandard lot-cant be sold separt GAL requesting add'l 60 days to complete reverse mgt. (8/1/17)
	022-0613-0533-059 GAL Petitioned for Exte	Betty Alder ension on Time to Redeem-Ju	T. Oakland dge Ext until 6/1/17	12,000	12,600	2,364.27	1,362.01	3,726.28	Substandard lot-cant be sold separt GAL requesting add'l 60 days to complete reverse mgt. (8/1/17)
	032-0814-1043-000 ANKRUPTCY STAY	John & Terri Spaude N8990 West Rd Watertown	T. Watertown	281,000	239,000	26,497.75	11,627.54	38,125.29	MFL Program
35	226-0514-0322-132	Lucille Kelm 420 Clarence St ension on Time to Redeem-Juc	C. Fort Atkinson	141,900	139,000	19,107.69	8,051.21	27,158.90	Should have paid off by 6/5/17
45	291-0815-0411-209 BROWNSFIELD ?	Boparai LLC 905 E Main St Watertown	C. Watertown	184,600	183,900	25,769.23	6,899.70	32,668.93	City would like this property

RESOLUTION NO. 2017-

Amending Resolution No. 85-79 regarding settling unpaid special assessments with other taxing jurisdictions

Executive Summary

Effective December 15, 2013, the Wisconsin State Legislature amended section 66.0413, Wisconsin Statutes. The new law makes municipalities responsible for costs associated with razing a structure in their jurisdiction. When a municipality makes the decision to raze a building, it cannot automatically pass the cost on to the County as a special tax as it could under the prior law. Razing costs must now be designated as a special assessment which gives counties the option of reimbursing a municipality for razing costs when property taxes are not paid. Jefferson County Board Resolution No. 85-79 adopted February 11, 1986, provides that Jefferson County will settle with municipal taxing jurisdictions for unpaid special assessments using county funds, but does not place any limitation on the amount payable by the County to municipalities. This resolution amends Resolution No. 85-79 by placing limitations on payments by the County to municipalities of \$10,000 per tax parcel and excludes payments to municipalities for costs associated with razing buildings. The Finance Committee met on June 13, 2017, and recommended forwarding this resolution to the County Board for approval.

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

WHEREAS, Resolution No. 85-79, adopted February 11, 1986, provides that Jefferson County will settle with other taxing jurisdictions for unpaid special assessments using county funds, and

WHEREAS, the vast majority of special assessments or special charges do not aggregate to more than \$10,000 per parcel, and

WHEREAS, some special assessments, particularly in tax incremental finance districts, may exceed \$10,000 per parcel, and

WHEREAS, unlimited settlement by the County may expose the County to risk of loss where the amount advanced for settlement of unpaid special assessments or special charges may not be realized through tax foreclosure, and

WHEREAS, the Finance Committee recommends that Resolution No. 85-79 be amended to provide a limit on the amount that the County will pay to settle unpaid special assessments or special charges not to exceed \$10,000 per tax parcel and exclude costs associated with razing buildings.

NOW, THEREFORE, BE IT RESOLVED that Jefferson County Resolution No. 85-79 is hereby amended to provide that the County will settle with municipalities in full for unpaid special assessments or special charges, excluding costs associated with razing buildings, not to exceed a total of \$10,000 per tax parcel.

Fiscal Note: No fiscal impact.

Ayes	Noes	Abstain	Absent	Vacant
Ayes	Noes	Abstain	Absent	Vacant

Requested by Finance Committee

06-13-17

Date Ran Period 5/22/2017

Period Year

2017

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	Part of the Control o	YTD	YTD	Prorated	Total	Annual	Percentage
Acct Number	Description	Actual	Budget	Variance	Budget	Remaining	Of Budget
							#DIV/01
411100	GENERAL PROPERTY TAXES	(155,116.68)	(155,116.67)	(0.01)	(465,350.00)	(310,233.32)	33.33
412100	SALES TAXES FROM COUNTY	(42.83)	(33.33)	(9.50)	(100.00)	(57.17)	42.83
451005	CHILD SUPPORT FEES	(399.00)	(333.33)	(65.67)	(1,000.00)	(601.00)	39.90
451312	EMP PAYROLL CHARGES	(10.00)	(16.67)	6.67	(50.00)	(40.00)	20.00
474201	FAX INTERDEPARTMENT	,	(3.33)	3.33	(10.00)	(10.00)	0.00
als		(155,568.51)	(155,503.33)	(65.18)	(466,510.00)	(310,941.49)	33.35

	ure:

		YTD	YTD	Prorated	Total	Annual	Percentage
Acct Number	Description	Actual	Budget	Variance	Budget	Remaining	Of Budget
				(#DIV/01
	SALARY-PERMANENT REGULAR	37,829.42	55,738.00	(17,908.58)	167,214.00	129,384.58	22.6
	WAGES-REGULAR	37,427.34	41,559.33	(4,131.99)	124,678.00	87,250.66	30.0
	WAGES-SICK LEAVE	1,308.16	-	1,308.16	•	(1,308.16)	#DIV/01
	WAGES-VACATION PAY	8,855.25		8,855.25	-	(8,855.25)	#DIV/01
	WAGES-LONGEVITY PAY		275.00	(275.00)	825.00	825.00	0.0
	WAGES-HOLIDAY PAY	2,111.51	-	2,111.51	•	(2,111.51)	#DIV/01
	WAGES-MISCELLANEOUS(COMP)	162.69	-	162.69	-	(162.69)	#DIV/01
	WAGES-BEREAVEMENT	1,068.48	-	1,068.48	-	(1,068.48)	#DIV/0!
	SOCIAL SECURITY	6,603.55	7,371.00	(767.45)	22,113.00	15,509.45	29.8
	RETIREMENT (EMPLOYER)	5,677.87	6,635.00	(957.13)	19,905.00	14,227.13	28.5
	HEALTH INSURANCE	23,083.97	26,325.67	(3,241.70)	78,977.00	55,893.03	29.2
512145	LIFE INSURANCE	38.35	37.67	0.68	113.00	74.65	33.9
512150	FSA CONTRIBUTION	1,125.00	375.00	750.00	1,125.00	**	100.00
512173	DENTAL INSURANCE	1,358.65	1,608.00	(249.35)	4,824.00	3,465.35	28.10
521213	ACCOUNTING & AUDITING	1,829.52	4,262.67	(2,433.15)	12,788.00	10,958.48	14.3
521213	CAFR REPORTING	•	168.33	(168.33)	505.00	505.00	0.0
521219	OTHER PROFESSIONAL SERV	-	933.33	(933.33)	2,800.00	2,800.00	0.0
521296	COMPUTER SUPPORT	2,951.00	1,177.33	1,773.67	3,532.00	581.00	83.5
531243	FURNITURE & FURNISHINGS	-	166.67	(166.67)	500.00	500.00	0.0
531303	COMPUTER EQUIPMT & SOFTWA	536.00	166.67	369.33	500.00	(36.00)	107.2
531311	POSTAGE & BOX RENT	843.70	766.67	77.03	2,300.00	1,456.30	36.6
531312	OFFICE SUPPLIES	1,301.64	966.67	334.97	2,900.00	1,598.36	44.8
531313	PRINTING & DUPLICATING	220.85	133.33	87.52	400.00	179.15	55.2
531314	SMALL ITEMS OF EQUIPMENT	=	33.33	(33.33)	100.00	100.00	0.0
531324	MEMBERSHIP DUES	690.00	284.67	405.33	854.00	164.00	80.8
531326	ADVERTISING	706.37	_	706.37		(706.37)	#DIV/0[
	GAS/DIESEL		16.67	(16.67)	50.00	50.00	0.0
	REGISTRATION	425.00	353.33	71.67	1,060,00	635.00	40.0
	MILEAGE		191.67	(191.67)	575.00	575.00	0.0
	COMMERCIAL TRAVEL	_	166.67	(166.67)	500.00	500.00	0.0
	MEALS		100.00	(100.00)	300.00	300.00	0.0
	LODGING	-	413.33	(413.33)	1,240.00	1,240,00	0.0
	TELEPHONE & FAX	32.79	33.33	(0.54)	100.00	67.21	32,7
	MAINTAIN MACHINERY & EQUIP	52.75	133.33	(133.33)	400.00	400.00	0.0
	IP TELEPHONY ALLOCATION	228.68	228.67	0.01	686.00	457.32	33.3
	DUPLICATING ALLOCATION	28.32	28.33	(0.01)	85.00	56.68	33.3
	MIS PC GROUP ALLOCATION	2,792.00	2,792.00	(0.01)	8,376.00	5,584.00	
	MIS SYSTEMS GRP ALLOC(ISIS)	1,560.68	1,560.67				33.3
	OTHER INSURANCE	417.96	501.00	0.01	4,682.00	3,121.32	33.3
				(83.04)	1,503.00	1,085.04	27.8
594818	CAP COMPUTER	51,492.73	106,207.91	(54,715.18)	318,623.72	267,130.99	16.10

Other	Financing	Sources	(Uses)
Cuici	THAILCING	Junices	(0303)

Totals

		YTD	YTD	Prorated	Total	Annual	Percentage
Acct Number	Description	Actual	Budget	Variance	Budget	Remaining	Of Budget

261,711.24

(69,003.76)

785,133.72

592,426.24

24.54%

192,707.48

Totals		-	-	-	-	#DIV/0!
Total Business Unit	37,138.97	106,207.91	(69,068.94)	318,623.72	281,484.75	

Treasurer 1401

 Date Ran
 5/22/2017

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nevenues	,					***************************************	
		YTD	YTD	Prorated	Total	Annual	Percentage
Acct Number	Description	Actual	Budget	Variance	Budget	Remaining	Of Budget
							#DIV/0!
411100	GENERAL PROPERTY TAXES	250,129.32	250,129.33	(0.01)	750,388.00	500,258.68	33.339
411300	DNR PILT	(60,600.30)	(19,166.67)	(41,433.63)	(57,500.00)	3,100.30	105.399
411500	MANAGED FOREST	(1,038.39)	833.33	(1,871.72)	2,500.00	3,538.39	-41.54
418100	INTEREST ON TAXES	(198,874.95)	(138,333.33)	(60,541.62)	(415,000.00)	(216,125.05)	47.925
441030	AG USE CONV PENALTY	(855.37)	(1,333.33)	477.96	(4,000.00)	(3,144.63)	21,389
451007	TREASURERS FEES	(300.00)	(200.00)	(100.00)	(600.00)	(300.00)	50.009
48100	. INTEREST & DIVIDENDS	(195,616.22)	(166,666.67)	(28,949.55)	(500,000.00)	(304,383.78)	39.129
481004	FAIR MARKET VALUE ADJUSTMEI	57,166.05		57,166.05		(57,166.05)	#DIV/01
	MISCELLANEOUS REVENUE	(0.52)	-	(0.52)	-	0.52	#DIV/01
		• •		,,		*	
otals		(149,990.38)	(74,737.33)	(75,253.05)	(224,212.00)	(74,221.62)	66.909
xpenditures							
<u> </u>		YTD	YTD	Prorated	Total	Annual	Percentage
Acct Number	Description	Actual	Budget	Variance	Budget	Remaining	Of Budget
							#DIV/0!
511110	SALARY-PERMANENT REGULAR	22,489.44	22,949.33	(459.89)	68,848.00	46,358.56	32.679
511210	WAGES-REGULAR	12,085.52	14,936.00	(2,850.48)	44,808.00	32,722.48	26.979
511310	WAGES-SICK LEAVE	331.69	-	331.69	-	(331.69)	#DIV/0!
511320	WAGES-VACATION PAY	481.84	-	481.84	-	(481.84)	#DIV/0!
511330	WAGES-LONGEVITY PAY	-	52.00	(52.00)	156.00	156.00	0.009
511340	WAGES-HOLIDAY PAY	270.90	-	270.90	-	(270.90)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP)	15.55	-	15.55		(15.55)	#DIV/0!
	SOCIAL SECURITY	2,613.51	2,858.33	(244.82)	8,575.00	5,961.49	30.489
	RETIREMENT (EMPLOYER)	2,425.78	2,855.00	(429.22)	8,565.00	6,139.22	28.329
	HEALTH INSURANCE	11,728.64	12,677.67	(949.03)	38,033.00	26,304.36	30.849
	LIFE INSURANCE	22.95	22.33	0.62	67.00	44.05	34.259
	FSA CONTRIBUTION	530.00	176.67	353.33	530.00	44103	100.009
	DENTAL INSURANCE	640.70	763.33	(122.63)	2,290.00	1,649.30	27.989
	INVEST ADVISOR FEES	7,163.69	10,000.00	(2,836.31)	30,000.00	22,836.31	23.889
	POSTAGE & BOX RENT	1,038.60			·		
	OFFICE SUPPLIES		2,166.67	(1,128.07)	6,500.00	5,461.40	15.989
		178.13	333.33	(155.20)	1,000.00	821.87	17.819
	PRINTING & DUPLICATING	55.68	66.67	(10.99)	200.00	144.32	27.849
	PUBLICATION OF LEGAL NOTICE	1,433.70	666.67	767.03	2,000.00	566.30	71.699
	MEMBERSHIP DUES	100.00	33.33	66.67	100.00	<u>-</u>	100.009
	REGISTRATION	•	83.33	(83.33)	250.00	250.00	0.009
	MILEAGE		83.33	(83.33)	250.00	250.00	0.009
	MEALS	_	10.00	(10.00)	30.00	30.00	0.009
	LODGING	-	100.00	(100.00)	300.00	300.00	0.009
533225	TELEPHONE & FAX	26.38	33.33	(6.95)	100.00	73.62	26.389
	IP TELEPHONY ALLOCATION	137.00	137.00	-	411.00	274.00	33.339
571005	DUPLICATING ALLOCATION	45,00	45.00	-	135.00	90.00	33.339
571009	MIS PC GROUP ALLOCATION	2,299.32	2,299.33	(0.01)	6,898.00	4,598.68	33.339
571010	MIS SYSTEMS GRP ALLOC(ISIS)	695.32	695.33	(0.01)	2,086.00	1,390.68	33.339
591519	OTHER INSURANCE	170.12	193.33	(23.21)	580.00	409.88	29.339
593256	BANK CHARGES	548.19	500.00	48.19	1,500.00	951.81	36.559
tals		67,527.65	74,737.33	(7,209.68)	224,212.00	156,684.35	30.129
ther Financing Sou	rces (Uses)						
mer threateng 300	1000 (0000)	YTD	GTY	Prorated	Total	Annual	Percentage
	Description	Actual	Budget	Variance	Budget	Remaining	Of Budget

#DIV/01

Totals - - - - #DIV/01

Total Business Unit (82,462.73) - (82,462.73) - 82,462.73

Treasurer 1402 Tax Deed Exp Date Ran

5/22/2017

Period Year 4 2017

Reve	nu	es
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Revenues							
		YTD	YTD	Prorated	Total	Annual	Percentage
Acct Number	Description	Actual	Budget	Variance	Budget	Remaining	Of Budget
411100	GENERAL PROPERTY TAXES	(6 700 00)	(C 700 00)		(30 400 00)	(40,400,00)	#DIV/0!
		(6,700.00)	(6,700.00)	(2.426.00)	(20,100.00)	(13,400.00)	33.33%
	RENT OF COUNTY PROPERTY	(3,136.00)	•	(3,136.00)		3,136.00	#DIV/01
483005	GAIN/LOSS-SALE FORCLD PRPTY MISCELLANEOUS REVENUE	(34,584.17)	-	(34,584.17)	-	34,584.17	#DIV/01
486004	MISCELLANEOUS REVENUE	(500.00)	•	(500.00)	•	500.00	#DIV/01
Totals		(44,920.17)	(6,700.00)	(38,220.17)	(20,100.00)	24,820.17	223,48%
Expenditures		······································	**************************************				
Apenditores		YTD	YTD	Prorated	Total	Annual	Percentage
Acct Number	Description	Actual	Budget	Variance	Budget	Remaining	Of Budget
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		7.101241	240844	Turree	Budget	(Cittalining	O Duaget
							#DIV/0!
521212	LEGAL	10.00	33,33	(23.33)	100.00	90.00	10.00%
	OTHER PROFESSIONAL SERV	60.00	333,33	(273.33)	1,000.00	940.00	6.00%
	PAPER SERVICE	_	66.67	(66.67)	200.00	200.00	0.00%
	TITLE SEARCH	-	666.67	(666.67)	2,000.00	2,000.00	0.00%
	POSTAGE & BOX RENT		66.67	(66.67)	200.00	200.00	0.00%
	PUBLICATION OF LEGAL NOTICE	3,170.94	333.33	2,837.61	1,000.00	(2,170.94)	317.09%
	ADVERTISING	5,270.54	200.00	(200.00)	600.00	600.00	0.00%
	WATER	121.86	200.00	121.86	-	(121.86)	#DIV/01
	MAINTAIN MACHINERY & EQUIP	461.50		461.50	<u>-</u>	(461.50)	#DIV/0!
	UNCOLLECTED TAXES	(1,356.65)	5,000.00	(6,356.65)	15,000.00		•
333742	ONCOLLECTED TAXES	(1,50,0.05)	3,000.00	(0,536,63)	15,000.00	16,356.65	-9.04%
Totals		2,467.65	6,700.00	(4,232.35)	20,100.00	17,632.35	12.28%
Other Financing Sour	rces (Uses)						
		QTY	YTD	Prorated	Total	Annual	Percentage
Acct Number	Description	Actual	Budget	Variance	Budget	Remaining	Of Budget
							#DIV/0!
							•
							#DIV/01
rotals		-		-	_	-	#DIV/01
Total Business Unit		(42,452.52)	-	(42,452.52)	-	42,452.52	
						·	<u> </u>

Treasurer 1403 Plat books Date Ran

5/22/2017

Period Year 4 2017

Revenues

Revenues							
		YTD	YTD	Prorated	Total	Annual	Percentage
Acct Number	Description	Actual	Budget	Variance	Budget	Remaining	Of Budget
							#DIV/01
411100	GENERAL PROPERTY TAXES	650.00	650.00	_	1,950.00	1,300.00	33.33
451010	SALE OF MAPS & PLAT BOOKS	(636.93)	(833.33)	196.40	(2,500.00)	(1,863.07)	25.48
451308	POSTAGE FEES	(3.00)	(16.67)	13.67	(50.00)	(47.00)	6.00
474014	DEPT PLAT BOOK CHARGES	(60.66)	(133.33)	72.67	(400.00)	(339.34)	15.17
Totals		(50.59)	(333.33)	282,74	(1,000.00)	(949.41)	5.06
Expenditures							
		YTD	YTD	Prorated	Total	Annual	Percentage
Acct Number	Description	Actual	Budget	Variance	Budget	Remaining	Of Budget
							#DIV/01
531349	OTHER OPERATING EXPENSES	•	333.33	(333.33)	1,000.00	1,000.00	0.00
Totals		-	333.33	(333,33)	1,000.00	1,000.00	0.00
Other Financing Sour	and Albert						
other Financing Sour	ces (Oses)	YTD	YTD	Prorated	Total	Annual	Percentage
Acct Number	Description	Actual	Budget	Variance	Budget	Remaining	Of Budget
							#DIV/0!
							#DIV/01
otals		-	•	-	_		#DIV/0!
otal Business Unit		(50.59)	(0.00)	(50.59)		50.59	

532336 LODGING

Date Ran Period Year 5/22/2017 4 2017

Revenues

Revenues				····			
		YTD	YTD	Prorated	Total	Annual	Percentage
Acct Number	Description	Actual	Budget	Variance	Budget	Remaining	Of Budget
							#DIV/01
411100	GENERAL PROPERTY TAXES	(52,982.32)	(52,982.33)	0.01	(158,947.00)	(105,964.68)	33.33%
	STATE AID	(54,752.00)	(35,000.00)	(19,752.00)	(105,000.00)	(50,248.00)	52.14%
421010	M S L INCENTIVES	(9,309.00)	(6,000.00)	(3,309.00)	(18,000.00)	(8,691.00)	51.72%
421012	STATE AID CS + ALL OTHERS	(211,976.08)	(266,324.00)	54,347.92	(798,972.00)	(586,995.92)	26.53%
421012	ST AID WAGES ALLOCATE	29,550.80	31,726.67	(2,175.87)	95,180.00	65,629,20	31.05%
421013	OTHER DEPT WAGE RETENTION	(9,850.26)	(10,470.00)	619.74	(31,410.00)	(21,559.74)	31.36%
421050	CS PERFORMANCE BASED INC	-	(54,000.00)	54,000.00	(162,000.00)	(162,000.00)	0.00%
	STATE AID MEDICAL SUPPORT	-	(3,325.00)	3,325.00	(9,975.00)	(9,975.00)	0.00%
	EXTRADITION REIMBURSEMENT	-	(500.00)	500.00	(1,500.00)	(1,500.00)	0.00%
	CS PROG FEE REDUCE 66%	1,471.71	-	1,471.71	-	(1,471.71)	#DIV/0!
	NIVD ACTIVITIES REDUCTION	(1,955.28)	(4.500.00)	(1,955.28)		1,955.28	#DIV/01
	CS PROGRAM FEES NON-IVD SERVICE FEES	(3,987.31)	(4,600.00)	612.69	(13,800.00)	(9,812.69)	28.89%
455005	MONATA D SEVAICE LEES	(380.00)	(446.67)	66.67	(1,340.00)	(960.00)	28.36%
·		(04.6.4.50.74)			*		
Totals		(314,169.74)	(401,921.33)	87,751.59	(1,205,764.00)	(891,594.26)	26.06%
Expenditures							
Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
Accendance:	Description	Actual	Buoget	variance	buuget	ventaining 1	Orbudget
							#DIV/0!
511110	SALARY-PERMANENT REGULAR	66,907.81	76,710.67	(9,802.86)	230,132.00	163,224.19	29.07%
	WAGES-REGULAR	123,496.79	151,754.67	(28,257.88)	455,264.00	331,767.21	27.13%
	WAGES-OVERTIME	1,158.84	2,260.33	(1,101.49)	6,781.00	5,622.16	17.09%
	WAGES-TEMPORARY	2,062.91	2,114.67	(51.76)	6,344.00	4,281.09	32.52%
	WAGES-SICK LEAVE	9,886.79	-	9,886.79	-	(9,886.79)	#DIV/0!
	WAGES-VACATION PAY	10,648.20	774.00	10,648.20	2 4 62 00	(10,648.20)	#DIV/0!
	WAGES-LONGEVITY PAY WAGES-HOLIDAY PAY	5,556.70	721.00	(721.00)	2,163.00	2,163.00	0.00%
	WAGES-MISCELLANEOUS(COMP)	308.30		5,556.70 308.30		(5,556.70) (308.30)	#DIV/01 #DIV/01
	WAGES-BEREAVEMENT	355.10	-	355.10		(355.10)	#DIV/0!
	SOCIAL SECURITY	16,032.89	17,094.33	(1,061.44)	51,283.00	35,250.11	31.26%
	RETIREMENT (EMPLOYER)	14,845.76	15,433.67	(587.91)	46,301.00	31,455.24	32.06%
512144	HEALTH INSURANCE	55,697.17	61,860.67	(6,163.50)	185,582.00	129,884.83	30.01%
512145	LIFE INSURANCE	86.43	78.67	7.76	236.00	149.57	36.62%
512146	WORKERS COMPENSATION	1,155.33	-	1,155.33	*	(1,155.33)	#DIV/0!
512150	FSA CONTRIBUTION	2,575.00	900.00	1,675.00	2,700.00	125.00	95.37%
	DENTAL INSURANCE	3,377.97	4,032.00	(654.03)	12,096.00	8,718.03	27.93%
	PAPER SERVICE	2,983.50	2,333.33	650.17	7,000.00	4,016.50	42.62%
	GENETIC TESTS	1,320.00	2,400.00	(1,080.00)	7,200.00	5,880.00	18.33%
	COMPUTER SUPPORT	1,407.00	463.00	944.00	1,389.00	(18.00)	101.30%
	INTERPRETER FEE	502.50	1,200.00	(697.50)	3,600.00	3,097.50	13.96%
	PURCHASE CARE & SERVICES NOTARY PUBLIC RELATED	30,240.00 80.00	20,160.00 66.67	10,080.00 13.33	60,480.00	30,240.00	50.00%
	FPLS FEES	669.00	923.33	(254.33)	200.00 2,770.00	120.00 2,101.00	40.00% 24.15%
	OFFICE EQUIPMENT	-	166.67	(166.67)	500.00	500.00	0.00%
	COMPUTER EQUIPMT & SOFTWA	2,062.92	1,346.67	716.25	4,040.00	1,977.08	51.06%
	POSTAGE & BOX RENT	4,983.12	5,866.67	(883.55)	17,600.00	12,616.88	28.31%
	POSTAGE - NIVD	79.07	248.33	(169.26)	745.00	665.93	10.61%
	OFFICE SUPPLIES	3,423.06	6,166.67	(2,743.61)	18,500.00	15,076.94	18.50%
531313	PRINTING & DUPLICATING	154.75	1,333.33	(1,178.58)	4,000.00	3,845.25	3.87%
531314	SMALL ITEMS OF EQUIPMENT	980.26	766.67	213.59	2,300.00	1,319.74	42.62%
531321	PUBLICATION OF LEGAL NOTICE	558.04	433.33	124.71	1,300.00	741.96	42.93%
	SUBSCRIPTIONS-TAX & LAW	854.16	1,090.00	(235.84)	3,270.00	2,415.84	26.12%
	MEMBERSHIP DUES	585.00	651.67	(66.67)	1,955.00	1,370.00	29.92%
	ADVERTISING	80.36	66.67	13.69	200.00	119.64	40.18%
	EDUCATIONAL SUPPLIES	457.04	433,33	23.71	1,300.00	842.96	35.16%
	REGISTRATION	2,250.00	1,090.00	1,160.00	3,270.00	1,020.00	68.81%
	MILEAGE COMMERCIAL TRAVEL	345.80	353.33	(7.53) 667.89	1,060.00	714.20	32.62%
532334 532335	COMMERCIAL TRAVEL	1,167.89 182.15	500.00 338.00	667.89 (155.85)	1,500.00 1,014.00	332.11 831.85	77.86% 17.96%
	LODGING	182,13	1 127 00	(155.65)	1,014.00	831.85	17.96%

437.00

1,137.00

(700.00)

3,411.00

2,974.00

12.81%

591519 OTHE	ER INSURANCE	989.16	1,210.00	(220.84)	3,630.00	2,640.84	27.25%
					····	····	
Totals		386,557,57	401,921.33	(15,363.76)	1,205,764.00	819,206.43	32.06%

#DIV/0!

Totals		-			-	#DIV/0!
Total Business Unit	72,387.83	-	72,387.83	-	(72,387.83)	

Jefferson County Contingency Fund For the Year Ended December 31, 2017

Ledger Date	Description	General (599900)	Other UW Ext (599908)	Vested Benefits (599909)	Authority	Publish Date
1-Jan-17 Tax	Levy	521,482.00	28,000.00	290,000.00		
9-Mar-17 Sher	riff-Waterloo Communication Tower	(25,000.00)			Finance Committee	14-Mar-17
13-Apr-17 Repi	acement of 30 HS laptops	(30,000.00)			Finance Committee	20-Apr-17
13-Apr-17 Arch	itectural study of the judicial parking lot	(10,000.00)			Finance Committee	20-Apr-17
13-Apr-17 Start	up funds for Farm Technology Days		(20,000.00)		Finance Committee	20-Apr-17

Total amount available	456,482.00	8,000.00	290,000.00
Net	456,482.00	8,000.00	290,000.00