

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

Date: Thursday, July 13, 2017

Time: 8:30 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 (8:30 a.m.)
2. Roll call (establish a quorum) (8:30 a.m.)
3. Certification of compliance with the Open Meetings Law (8:30 a.m.)
4. Approval of the agenda (8:30 a.m.)
5. Approval of Finance Committee minutes for June 13, 2017. (8:30 a.m.)
6. Communication (8:35 a.m.)
7. Public comment (Members of the public who wish to address the Committee must register their request at this time) (8:35 a.m.)
8. Discussion and possible action on claim for damages (8:40 a.m.)
9. Discuss Proclamation for Child Support Awareness Month – Stacey Jensen (8:40 a.m.)
10. Approval of out-of-state travel – CADCA – Jenna Riggs, Amber Joyce, Emi Reiner (8:45 a.m.)
11. Discussion and possible action concerning 4-H Participation Fee (8:50 a.m.)
12. Discussion and possible action concerning a two-year extension of contract for audit services with Sikich LLP (9:00 a.m.)
13. Initial 2018 Budget Outlook (9:05 a.m.)
14. Discussion and possible action on settling with municipalities for unpaid special assessments or special charges (9:15 a.m.)
15. 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 (9:25 a.m.)
16. 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. (9:40 a.m.)
17. Reconvene in open session (9:55 a.m.)
18. Discussion and possible action on foreclosing on tax delinquent properties (9:55 a.m.)
19. Review of the financial statements and department update for May 2017-Finance Department. (10:00 a.m.)
20. Review of the financial statements and department update for May 2017-Treasurer Department. (10:00 a.m.)
21. Review of the financial statements and department update for May 2017-Child Support Department. (10:00 a.m.)
22. Discussion on 2017 projections of budget vs. actual. (10:00 a.m.)
23. Discussion of funding for projects related to the new Highway Facilities and sale of old Highway Facilities (10:05 a.m.)
24. Update on contingency fund balance (10:10 a.m.)
25. Set future meeting schedule, next meeting date, and possible agenda items (10:10 a.m.)
26. Payment of invoices (10:10 a.m.)
27. Adjourn (10:25 a.m.)

Next scheduled meetings:

- 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
- Thursday, October 12, 2017 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
June 13, 2017

Committee members: 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 9:00 a.m.
2. **Roll call (establish a quorum)** – All committee members were present. Staff in attendance were Ben Wehmeier, Blair Ward, Connie Freeberg, Kelly Stade, Stacey Jensen, Gail Scott, and Tammy Worzalla. Members of the public present were Steven Cline, Jason Palumbo, Gerald Berg, Dan Berg from Sikich and Alexa Zoellner from Jefferson County Daily Union.
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 May 11, 2017.** A motion was made by Rinard/Jaeckel to approve the May 11, 2017 minutes. The motion passed 5-0.
6. **Communications** – Jones referred the Committee to the Sikich handout.
7. **Public Comments** – None.
8. **Discussion and possible action on elimination of two legal secretary positions and creation of two child support specialist positions.** – Stacey Jensen would like to make a change for the 2018 budget. The Child Support office is now paperless and would like to change their legal secretary job duties from secretarial work to paralegal work. This would increase the work flow and help in customer satisfaction. If the position change is approved, she will eliminate the temporary position that is currently budgeted resulting in a \$2,000 savings overall accounting for the pay grade change to the new positions. A motion was made by Hanneman/Rinard to approve the elimination of two legal secretary positions and creation of two child support specialist positions. The motion passed 5-0.
9. **Presentation by Sikich LLP regarding the 2016 financial report and audit** – Dan Berg presented a PowerPoint presentation on the 2016 financial report and audit.
10. **Discussion and possible action on the Parents as Teachers grant** – Gail Scott explained that the Health Department was awarded a new grant for a parenting program. The staff will undergo a process to be certified which will include a 2 day training, all of which will be paid by the grant. A motion was made by Rinard/Hanneman to accept the Parents as Teachers grant. The motion passed 5-0.
11. **Discussion and possible action on claim for damages** – A motion was made by Hanneman/Jaeckel to forward the resolution to the County Board for disallowance of claims. The motion passed 5-0.

- 12. 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.** – The following members of the public would like to make offers to purchase certain tax delinquent properties.

Gerald Berg would like to purchase 510 Market Street parcel #291-0815-0412-218 in Watertown for \$3,000. He owns many rental properties; one of them is right next to this property. He would like to add this to his rental property lot and add a 3 car garage. These garages could be rented by his renters, nearby rentals, or for storage units.

Steven Kline, owner of Jellystone, is requesting that the County foreclose on twenty to thirty tax delinquent parcels of property at Jellystone that are 3 or more years delinquent. After the County forecloses on these parcels, he will purchase them from the County. If the County grants his request, Mr. Kline will pay the County back taxes and interest of approximately \$30,000-\$40,000 for his other Jellystone properties that are tax delinquent. His plan is to get a loan to pay the back taxes and interest along with the purchase of these additional properties. He is willing to pay all the back taxes and interest plus \$500 per property, plus any expenses for the Jellystone properties related to the foreclosure. He is willing to purchase all of these properties together or individually and does not intend to resell, but instead he will rent them out seasonally.

Jason Palumbo offers to purchase parcel #141-0715-0731-004 in Johnson Creek for \$29,000 cash with no contingencies.

- 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.** Jones asked for a roll-call vote to go into closed session. The motion passed 5-0.
- 14. Reconvene in open session.** A motion was made by Jaeckel/Hanneman to reconvene in open session. The motion passed 5-0.
- 15. Discussion and possible action on foreclosing on tax delinquent properties.**

The Committee will not accept Jason Palumbo's offer however he can renegotiate with the Finance Committee in the future if the property is still available.

The Committee would like Administration to continue to talk with Steve Kline to get more detailed information on the properties in writing.

A motion was made by Jaeckel/Hanneman to accept the bid for \$3,000 from Gerald Berg for 510 Market St. Watertown parcel #291-0815-0412-218. The motion passed 5-0.

A motion was made by Jaeckel/Hanneman to allow Administration to continue with negotiations with Blue Ox LLC, Mike Herro, to move up the November 15th closing date.

- 16. Discussion and possible action on amending the Jefferson County Foreclosed Property Policy** After discussion, a motion was made by Jaeckel/Rinard to approve the changes to the Jefferson County Real Estate Tax Foreclose Policy. The motion passed 5-0.
- 17. Discussion and possible action on settling with municipalities for unpaid special assessments or special charges** This Resolution will settle up to \$10,000 per parcel of special assessment charges with the municipalities although the State does not require the County to settle any special

assessments charges. The Committee would like Ward to research and work with the Treasurer's office on possible special assessment categories that can be charged for different cap amounts such as razing of properties, adding sidewalks, etc. and return to a future Finance Committee Meeting to discuss with the Finance Committee.

Jennifer Hanneman was excused from the meeting.

18. **Review of the financial statements and department update for April 2017-Finance Department.** Worzalla stated overall Finance looks good. The computer equipment account is over budget due to the purchase of one desktop computer which cost \$36 more than what was budgeted. Other percentage differences are just timing issues.
19. **Review of the financial statements and department update for April 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.
20. **Review of the financial statements and department update for April 2017-Child Support Department.** Worzalla stated revenue comes in quarterly which will usually be off from budget estimates.
21. **Discussion on 2017 projections of budget vs. actual.** Worzalla stated it is fairly early in the year for projections. 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. Wehmeier stated that we need to continue to watch the overtime on Jail, the Clerk of Courts is tracking high for attorney fees, and MIS consulting costs are increasing higher than budgeted due to staffing changes.
22. **Discussion and possible action for utilization of Contingency for Courthouse Bathroom Renovation Project.** The County received only 1 bid for the Courthouse Bathroom Renovation Project. This one bid was from Mass Brothers which was over budget by \$16,370. This bid would still need to be approved by the Infrastructure Committee and the County Board later today. A motion was made by Jones/Jaeckel to approve \$16,370 from Contingency Account #9802.599901 to Capital Improvement Building Account #1901.594822 to cover the additional Courthouse bathroom renovation costs. The motion passed 4-0.
23. **Discussion of funding for projects related to the new Highway Facilities and sale of old Highway Facilities.** The individual that the County hired to remove one of the buildings on the old Highway Shop property has not completed the project within the required time period. Jefferson County is planning to solicit additional quotes for removal of the building.
24. **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. After agenda item #22, the new balance will be \$440,112. The other contingency fund balance is \$8,000 and the vested benefits balance is \$290,000.
25. **Set future meeting schedule, next meeting date, and possible agenda items.** The next regular meeting was scheduled for July 13, 2017. Agenda items will include foreclosed properties, budget to actual projections, Highway facilities update, and resolution for special assessments to municipalities.

26. **Payment of Invoices**-After review of the invoices, a motion was made by Jaeckel/Rinard to approve the payment of invoices totaling \$573,421.53 for the main review and \$1,989,738.14 for the other payments, p-cards, and payroll deductions. The motion passed 4-0.

27. **Adjourn** – A motion was made by Jaeckel/Rinard to adjourn at 11:30 a.m. The motion passed 4-0.

Respectfully submitted,

Russell Kutz
Finance Committee
Jefferson County
/tlw

RESOLUTION NO. 2017-____

Disallowing claim of Elizabeth Weber

Executive Summary

A claim has been made against Jefferson County for damages. Settlement is currently being negotiated between the claimant and the County's insurance carrier, Wisconsin Municipal Mutual Insurance Company (WMMIC). Because no formal settlement has been reached, WMMIC is recommending that the County formally deny this claim to reduce the time period for the claimant to file legal action from 3 years to 6 months in the event the parties are not able to settle without legal action. 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 July 13, 2017, 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>
Elizabeth Weber	4/20/17	5/23/17	A detective from the Jefferson County Drug Task Force stopped his vehicle on the shoulder of the road near the intersection of CTH N and CTH M to assist at a traffic accident when his unattended vehicle allegedly rolled into a white Chevrolet Cruz automobile owned by Elizabeth Weber causing damage to Ms. Weber's vehicle.	\$510.94

WHEREAS, said 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 formally denying this claim to reduce the time period for the claimant to file legal action from three years to six months in the event the parties are not able to settle without legal action,

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 _____

Requested by Finance Committee

08-08-17

J. Blair Ward: 06-29-17

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

RESOLUTION NO. 2017-__

Disallowing claim of AT&T

Executive Summary

A claim has been made against Jefferson County for damages. 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 said claim filed against Jefferson County and directs the Corporation Counsel to give the claimant notice of disallowance. The Finance Committee met on July 13, 2017, 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>
AT&T	3/28/17	6/13/17	AT&T alleges that the Jefferson County Highway Department damaged a cable owned by AT&T while replacing a pole near 7418 County Highway 106 west of County Road J	\$6,227.04

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

WHEREAS, the Jefferson County Highway Department denies the allegations of AT&T, 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 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 _____

Requested by Finance Committee
J. Blair Ward: 06-20-17

08-08-17

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

RESOLUTION NO. 2017-__

Disallowing claim of Kristen Niebler

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 July 13, 2017, 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>
Kristen Niebler	6/6/17	6/6/17	Kristen Niebler's 2011 Dodge Caravan Grand R/T van was traveling south on Highway G when at the intersection of Highway J she alleges that a rock was thrown from the lawn mower of a Jefferson County Highway Department employee causing chipped paint damage to her vehicle	\$333.80

WHEREAS, the Jefferson County Highway Department had mower guards in place at the time this incident is alleged to have occurred, and

WHEREAS, said 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 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 _____

Requested by Finance Committee
J. Blair Ward: 06-16-17; 06-19-17

08-08-17

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

PROCLAMATION

Child Support Awareness Month

WHEREAS, the State of Wisconsin recognizes our children as our greatest resource; and

WHEREAS, our children's well-being, economic security and success in life are enhanced by parents who provide financial and emotional support; and

WHEREAS, Wisconsin's Child Support Program ensures that parents take responsibility for the care and well-being of their children, supporting the involvement of parents in their children's lives and providing services to both custodial and noncustodial parents; and

WHEREAS, child support agencies in Wisconsin collected more than \$658 million in child support in FY 2016; and

WHEREAS, supporting the Child Support Program is an effective investment in Wisconsin's future as the Child Support Program increases self-sufficiency, reduces child poverty and has a positive effect on children's well-being; and

WHEREAS, increased public awareness of the importance of providing children with the support they need and the services offered by the Child Support Program through its county and tribal-child support agencies benefits Wisconsin's children and families;

NOW, THEREFORE, The Jefferson County Board do hereby proclaim August as Child Support Awareness Month throughout the State of Wisconsin and I commend this observance to all of our citizens.

Requested by
Finance Committee

08-08-2017

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

Marc DeVries

From: Benjamin Wehmeier
Sent: Thursday, June 29, 2017 12:36 PM
To: Gail Scott
Cc: Marc DeVries
Subject: RE: Out of State Travel

Gail –

We still need to go to Finance as of now. I am fine with her in working on travel arrangements now.

Marc –

Please add this to the July 13th agenda..

Ben

From: Gail Scott
Sent: Thursday, June 29, 2017 12:34 PM
To: Benjamin Wehmeier
Subject: Out of State Travel

Hi Ben,

Emi Reiner has been asked to go to a Coalition for Drug-Free Communities Training Institute in Atlanta, GA on July 23-27, 2017. It will be fully paid so no expense to the County. I know we talked about out of state travel and wondered if this still has to go through the Finance Committee? Thanks, Gail

Gail M. Scott, RN, BSN Director/Health Officer

Jefferson County Health Department
1541 Annex Road Jefferson, WI 53549
920-674-7275
920-674-7228 (Desk)
920-988-3381 (Cell)
920-674-7477 (FAX)

gails@jeffersoncountywi.gov

Webpage: http://www.jeffersoncountywi.gov/jc/public/jchome.php?page_id=180

Follow the Health Dept. at: <http://www.facebook.com/JeffersonCountyHealth>

*“Be glad of life, because it gives you the chance to love and to work and to play and to look up at the stars.”
Henry Van Dyke*

Marc DeVries

From: Benjamin Wehmeier
Sent: Wednesday, July 05, 2017 4:07 PM
To: Tammy Worzalla; Marc DeVries
Subject: FW: CADCA Mid Year training

One more for Finance Committee – Out of state travel fully paid for.

From: Kathi Cauley
Sent: Wednesday, July 05, 2017 4:06 PM
To: Benjamin Wehmeier
Subject: FW: CADCA Mid Year training

fyi

From: Amber Joyce
Sent: Monday, June 26, 2017 12:19 PM
To: Kathi Cauley
Cc: Jenna Riggs; Holly Pagel
Subject: CADCA Mid Year training

Hi Kathi,

Here is the information on the CADCA Mid-year training in Atlanta that Jenna and I have requested to attend with funding from AWY. Please let me know if you have any further questions or need any additional information.

Hotel:

<http://www.cadca.org/events/myti2017/hotel>

Training sessions :

<http://www.cadca.org/events/myti2017/training-sessions>

Schedule of events:

<http://www.cadca.org/events/myti2017/schedule-events>

Speakers:

<http://www.cadca.org/events/myti2017>

Amber Joyce MSW, LCSW, SAC-IT
Behavioral Health Specialist
Mental Health and AODA Clinic
Jefferson County Human Services

920-674-3105 Agency & 24 Hour Crisis Line
920-674-8125 Office Phone

Dear Extension Education Committee,

I want to thank you entertaining this discussion regarding 4-H Membership Dues. In 2008, when the dues were instituted, Jefferson County became the first and only county to require dues for 4-H membership. I checked with Kandi O'Neil in the State 4-H Office and she thought a couple of counties now request dues from members. Yet, it still is a rare option.

I did an internet search of 4-H Membership Dues. In several states (Pennsylvania, Georgia, and Kentucky) the state promotes that 4-H member requires no dues and no uniforms. They promote only a small fee to help cover educational and project materials. Most often minimal dues are collected by the club to help defray the cost of 4-H Club outings and snacks or for specific events or projects. A County 4-H Ski Club in Bayfield and Ashland Counties collect for equipment (\$55 for a family and \$25 for individual).

I did discover a few states (Missouri and Illinois) collect dues that help support the Educational Trips and program support of 4-H. In North Dakota and Minnesota individual counties collect minimal dues (\$2-\$10) and one is significant (\$30) again for direct support of the 4-H Programs, awards or insurance.

In Missouri, the dues increase in 2015, from \$15 to \$27. An article expressed the concern at the substantial increase and the effect on participation. The increase in one county will help pay for a person to help with enrollment data entry and collection of the dues. There is a complicated way for youth on Medicaid to get their dues reimbursed.

In California, dues will decrease because of generous donation in the form of a grant from a corporation.

I hope this provides the broad spectrum of the dues. My previous experience, no one paid dues at the county level. When FFA members wanted to participate in a 4-H Activity, they dual registered so that they could be covered under our Accidental Insurance (\$1 per year per member, \$2 for Horse project). We've attempted to be very open to FFA participation but some projects make me concerned about liability if they are not enrolled as a 4-H Member.

I also am aware of at least 3 families that decided to join 4-H in Dodge or Walworth County. I wonder if the dues we charge even with the scholarship deterred them from joining Jefferson County.

The possible options:

- 1) Leave the dues at \$20.
- 2) Decrease the dues (maybe \$10 per member).
- 3) Limit dues to \$20 for individuals by not more than \$50 per family.
- 4) Direct the dues to a specific benefit to the 4-H Program in Jefferson County.
- 5) Your own idea.

Respectfully submitted for your consideration.
Bruce A. Jones

Resource Articles

Copies of articles will be available at the meeting.

North Dakota – Ward County

[https://www.ag.ndsu.edu/wardcountyextension/4h-and-youth/4H MembershipDuesForm Club Individuals 032015 Fillable.pdf](https://www.ag.ndsu.edu/wardcountyextension/4h-and-youth/4H%20MembershipDuesForm%20Club%20Individuals%20032015%20Fillable.pdf)

Burleigh County

<https://www.ag.ndsu.edu/burleighcountyextension/pdfs/4-h-forms/forms-information/independent-4h-club-membership>

Georgia State

<http://www.georgia4h.org/main/join.cfm>

Pennsylvania State

<http://extension.psu.edu/4-h/membership>

Kentucky State

<https://4-h.ca.uky.edu/content/who-can-join-4-h>

Wisconsin – Ashland County - Dues for a specific program

<http://4hcanski.org/membership-information/>

Anoka County, MN

<http://www3.extension.umn.edu/county/anoka/4-h/article/anoka-county-4-h-membership-dues-need-be-paid-complete-your-enrollment>

Illinois State – Suggested Constitution

<http://extension.illinois.edu/4hfacts/bylaws.cfm>

Missouri State Dues

<4h.missouri.edu/doc/LG910A-LG910-Director-Letter-2016.pdf>

State Dues in Missouri Increase

<http://www.nevadadailymail.com/story/2109025.html>

Palo Alto, CA dues decreased through grant

<http://www.emmetsburgnews.com/page/content.detail/id/526962/Palo-Alto-County-4-H-Membership-Dues-Decreased.html?nav=5001>

New York

<http://nys4h.cce.cornell.edu/about%20us/Pages/JoinUs.aspx>

RESOLUTION NO. 2014-40

Resolution to Contract for Auditing Services

Executive Summary

In 2006, Jefferson County contracted with Clifton Gunderson, which is now CliftonLarsonAllen to provide auditing services for the County through 2010. In 2010, the County approved an extension of the contract through 2013 fiscal year end. County Administration decided in 2014 to seek Requests for Proposals for Auditing Services for 2014 through 2016 with an optional 2 year extension through 2018. Three staff and two Finance Committee members reviewed the Request for Proposals to determine which firm should be awarded the contract based on criteria such as cost, proposal requirements, experience and audit approach. The Finance Committee recommends contracting with Sikich LLP for county auditing services as described in the Request for Proposals.

WHEREAS, Jefferson County is required to obtain annual auditing services from independent Certified Public Accountants, and

WHEREAS, based on the end of the current contract in 2013 of CliftonLarsonAllen, the County's independent auditor for the last eight years, the County requested proposals for county auditing services commencing for fiscal year 2014, and

WHEREAS, proposals were received for up to a five-year term from CliftonLarsenAllen, Schenck SC, Sikich LLP, Baker Tilly and Wipfli as shown below:

Audit Fees	Wipfli LLP Eau Claire	Sikich LLP Brookfield	Schenck SC Green Bay	CliftonLarsonAllen LLP Milwaukee	Baker Tilly Virchow Krause LLP Madison
2014	\$46,100	\$37,400	\$48,100	\$55,200	\$50,000
2015	47,500	37,400	49,000	56,900	51,500
2016	48,900	38,750	49,900	58,600	53,000
2017	50,400	39,900	50,800	60,400	54,600
2018	51,900	41,000	51,800	62,200	56,200
TOTAL	\$244,800	\$194,450	\$249,600	\$293,300	\$265,300

WHEREAS, the Finance Committee recommends contracting with Sikich for county auditing services as described in the Request for Proposals,

NOW, THEREFORE, BE IT RESOLVED that the Finance Director is authorized to negotiate a contract with Sikich at the price contained in their proposal, and for such number of years up to five as approved by the Finance Committee.

Fiscal Note: The cost of the 2014 Audit Services will be budgeted in the 2015 budget and each year after.

Ayes 28 Noes 0 Abstain _____ Absent 2 Vacant _____

Ayes: Jones, Kelly, David, Tietz, Braugher, Buchanan, Morris, Wineke, Rinard, Counsell, Reese, Morse, Lund, Nass, Payne, Kutz, Hanneman, Schroeder, Mode, Kannard, Poulson, Jaeckel, Vance, Zentner, Borland, Schultz, Babcock, Christensen (28); Noes: 0; Absent: Hartz, Foelker (2).

Requested by
Finance Committee

09-09-14

Brian Lamers: 08-14-14

APPROVED: Administrator: BW; Corp Counsel: JBW; Finance Director: BL

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 _____

DRAFT

Requested by
Finance Committee

06-13-17

J. Blair Ward: 06-06-17

REVIEWED: Administrator Bl; Corp. Counsel DL; Finance Director Mac

County Owned

Updated 7/6/17

	Property Information			Value		Total Unpaid			Comment
	Parcel Number	Property Address	Municipality	Assessment	EST FMV	Taxes	Interest	Total	
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	Sold for \$1,000
5	010-0515-0333-000	Alan L Kreger W3675 Lower Hebron Rd Fort Atkinson	T. Hebron	80,200	79,100	15,231.63	11,712.64	26,944.27	Making Payments
6	014-0615-1333-001	Neil & Karen Thompson W2890 County Road Y Helenville	T. Jefferson	83,400	88,400	14,170.52	6,737.52	20,908.04	Sold for \$21,000
11	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	Sold back to Town for \$1.00
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) Sold for \$28,848.28
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	Uninhabited for 10 yrs Code violations, hole in windows/roof
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
Total County Owned						261,486.59	153,716.76	415,203.35	

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 set at \$5,000; no bids were received
----	-------------------	--	--------------	--------	--------	-----------	-----------	-----------	---

Others

	Property Information			Value		Total Unpaid			Comment
	Parcel Number	Property Address	Municipality	Assessment	EST FMV	Taxes	Interest	Total	
25	022-0613-0533-047	Betty Alder W9354 Oakland Rd	T. Oakland	193,200	202,200	40,302.44	21,187.10	61,489.54	Substandard lot-cant be sold separt
	GAL Petitioned for Extension on Time to Redeem-Judg Ext. until 7/31/17								
25	022-0613-0533-059	Betty Alder	T. Oakland	12,000	12,600	2,364.27	1,362.01	3,726.28	Substandard lot-cant be sold separt
	GAL Petitioned for Extension on Time to Redeem-Judge Ext until 7/31/17								
28	032-0814-1043-000	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	C. Fort Atkinson	141,900	139,000	19,107.69	8,051.21	27,158.90	Property redeemed by owner
	GAL Petitioned for Extension on Time to Redeem-Judge Ext until 6/1/17								
45	291-0815-0411-209	Boparal 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. County has not taken a judgment on this property.
46	291-0815-0412-218	Daren Maron 510 Market St Watertown	C. Watertown	8,000	8,000	8,467.51	7,123.99	15,591.50	Sold for \$3,000
Total Not Foreclosed Yet						661,339.85	369,280.38	1,030,620.23	

Treasurer
1401

Date Ran 6/22/2017
Period 5
Year 2017

Revenues

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
									#DIV/0!
411100	GENERAL PROPERTY TAXES	62,532.33	62,532.33	312,661.65	312,661.67	(0.02)	750,388.00	437,726.35	41.67%
411300	DNR PILT	-	(4,791.67)	(60,600.30)	(23,958.33)	(36,641.97)	(57,500.00)	3,100.30	105.39%
411500	MANAGED FOREST	-	208.33	(1,038.39)	1,041.67	(2,080.06)	2,500.00	3,538.39	-41.54%
418100	INTEREST ON TAXES	(34,376.89)	(34,583.33)	(233,251.84)	(172,916.67)	(60,335.17)	(415,000.00)	(181,748.16)	56.21%
441030	AG USE CONV PENALTY	-	(333.33)	(855.37)	(1,666.67)	811.30	(4,000.00)	(3,144.63)	21.38%
451007	TREASURERS FEES	-	(50.00)	(300.00)	(250.00)	(50.00)	(600.00)	(300.00)	50.00%
481001	INTEREST & DIVIDENDS	(67,672.49)	(41,666.67)	(263,288.71)	(208,333.33)	(54,955.38)	(500,000.00)	(236,711.29)	52.66%
481004	FAIR MARKET VALUE ADJUSTMEI	(13,929.02)	-	43,237.03	-	43,237.03	-	(43,237.03)	#DIV/0!
486004	MISCELLANEOUS REVENUE	-	-	(0.52)	-	(0.52)	-	0.52	#DIV/0!
Totals		(53,446.07)	(18,684.33)	(203,436.45)	(93,421.67)	(110,014.78)	(224,212.00)	(20,775.55)	90.73%

Expenditures

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
									#DIV/0!
511110	SALARY-PERMANENT REGULAR	6,090.40	5,737.33	28,579.84	28,686.67	(106.83)	68,848.00	40,268.16	41.51%
511210	WAGES-REGULAR	2,893.93	3,734.00	14,979.45	18,670.00	(3,690.55)	44,808.00	29,828.55	33.43%
511220	WAGES-OVERTIME	7.77	-	7.77	-	-	-	(7.77)	#DIV/0!
511310	WAGES-SICK LEAVE	-	-	331.69	-	331.69	-	(331.69)	#DIV/0!
511320	WAGES-VACATION PAY	165.84	-	647.68	-	647.68	-	(647.68)	#DIV/0!
511330	WAGES-LONGEVITY PAY	-	13.00	-	65.00	(65.00)	156.00	156.00	0.00%
511340	WAGES-HOLIDAY PAY	54.63	-	325.53	-	325.53	-	(325.53)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP)	31.10	-	46.65	-	46.65	-	(46.65)	#DIV/0!
512141	SOCIAL SECURITY	676.15	714.58	3,289.66	3,572.92	(283.26)	8,575.00	5,285.34	38.36%
512142	RETIREMENT (EMPLOYER)	628.56	713.75	3,054.34	3,568.75	(514.41)	8,565.00	5,510.66	35.66%
512144	HEALTH INSURANCE	3,379.55	3,169.42	15,108.19	15,847.08	(738.89)	38,033.00	22,924.81	39.72%
512145	LIFE INSURANCE	7.03	5.58	29.98	27.92	2.06	67.00	37.02	44.75%
512150	FSA CONTRIBUTION	-	44.17	530.00	220.83	309.17	530.00	-	100.00%
512173	DENTAL INSURANCE	217.59	190.83	858.29	954.17	(95.88)	2,290.00	1,431.71	37.48%
521232	INVEST ADVISOR FEES	7,180.61	2,500.00	14,344.30	12,500.00	1,844.30	30,000.00	15,655.70	47.81%
531298	UNITED PARCEL SERVICE UPS	14.79	-	14.79	-	14.79	-	(14.79)	#DIV/0!
531311	POSTAGE & BOX RENT	88.86	541.67	1,127.46	2,708.33	(1,580.87)	6,500.00	5,372.54	17.35%
531312	OFFICE SUPPLIES	-	83.33	178.13	416.67	(238.54)	1,000.00	821.87	17.81%
531313	PRINTING & DUPLICATING	-	16.67	55.68	83.33	(27.65)	200.00	144.32	27.84%
531321	PUBLICATION OF LEGAL NOTICE	-	166.67	1,433.70	833.33	600.37	2,000.00	566.30	71.69%
531324	MEMBERSHIP DUES	-	8.33	100.00	41.67	58.33	100.00	-	100.00%
532325	REGISTRATION	-	20.83	-	104.17	(104.17)	250.00	250.00	0.00%
532332	MILEAGE	-	20.83	-	104.17	(104.17)	250.00	250.00	0.00%
532335	MEALS	-	2.50	-	12.50	(12.50)	30.00	30.00	0.00%
532336	LODGING	-	25.00	-	125.00	(125.00)	300.00	300.00	0.00%
533225	TELEPHONE & FAX	0.06	8.33	26.44	41.67	(15.23)	100.00	73.56	26.44%
571004	IP TELEPHONY ALLOCATION	34.25	34.25	171.25	171.25	-	411.00	239.75	41.67%
571005	DUPLICATING ALLOCATION	11.25	11.25	56.25	56.25	-	135.00	78.75	41.67%
571009	MIS PC GROUP ALLOCATION	574.83	574.83	2,874.15	2,874.17	(0.02)	6,898.00	4,023.85	41.67%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	173.83	173.83	869.15	869.17	(0.02)	2,086.00	1,216.85	41.67%
591519	OTHER INSURANCE	42.53	48.33	212.65	241.67	(29.02)	580.00	367.35	36.66%
593256	BANK CHARGES	70.00	125.00	618.19	625.00	(6.81)	1,500.00	881.81	41.21%
Totals		22,343.56	18,684.33	89,871.21	93,421.67	(3,550.46)	224,212.00	134,340.79	40.08%

Other Financing Sources (Uses)

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
									#DIV/0!
Totals		-	-	-	-	-	-	-	#DIV/0!
Total Business Unit		(31,102.51)	-	(113,565.24)	0.00	(113,565.24)	-	113,565.24	

Treasurer
1402 Tax Deed Exp

Date Ran 6/22/2017
Period 5
Year 2017

Revenues

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
411100	GENERAL PROPERTY TAXES	(1,675.00)	(1,675.00)	(8,375.00)	(8,375.00)	-	(20,100.00)	(11,725.00)	#DIV/0! 41.67%
482002	RENT OF COUNTY PROPERTY	(318.00)	-	(3,454.00)	-	(3,454.00)	-	3,454.00	#DIV/0!
483005	GAIN/LOSS-SALE FORCLD PRPTY	(32,773.62)	-	(67,357.79)	-	(67,357.79)	-	67,357.79	#DIV/0!
486004	MISCELLANEOUS REVENUE	-	-	(500.00)	-	(500.00)	-	500.00	#DIV/0!
Totals		(34,766.62)	(1,675.00)	(79,686.79)	(8,375.00)	(71,311.79)	(20,100.00)	59,586.79	396.45%

Expenditures

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
521212	LEGAL	-	8.33	10.00	41.67	(31.67)	100.00	90.00	#DIV/0! 10.00%
521219	OTHER PROFESSIONAL SERV	-	83.33	60.00	416.67	(356.67)	1,000.00	940.00	6.00%
521255	PAPER SERVICE	-	16.67	-	83.33	(83.33)	200.00	200.00	0.00%
521273	TITLE SEARCH	-	166.67	-	833.33	(833.33)	2,000.00	2,000.00	0.00%
531311	POSTAGE & BOX RENT	-	16.67	-	83.33	(83.33)	200.00	200.00	0.00%
531321	PUBLICATION OF LEGAL NOTICE	2,162.34	83.33	5,333.28	416.67	4,916.61	1,000.00	(4,333.28)	533.33%
531326	ADVERTISING	-	50.00	-	250.00	(250.00)	600.00	600.00	0.00%
533221	WATER	51.38	-	173.24	-	173.24	-	(173.24)	#DIV/0!
535242	MAINTAIN MACHINERY & EQUIP	110.00	-	571.50	-	571.50	-	(571.50)	#DIV/0!
593742	UNCOLLECTED TAXES	(17.52)	1,250.00	(1,374.17)	6,250.00	(7,624.17)	15,000.00	16,374.17	-9.16%
Totals		2,306.20	1,675.00	4,773.85	8,375.00	(3,601.15)	20,100.00	15,326.15	23.75%

Other Financing Sources (Uses)

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
									#DIV/0!
									#DIV/0!
Totals		-	-	-	-	-	-	-	#DIV/0!
Total Business Unit		(32,460.42)	-	(74,912.94)	-	(74,912.94)	-	74,912.94	

Treasurer
1403 Plat books

Date Ran 6/22/2017
Period 5
Year 2017

Revenues

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
									#DIV/0!
411100	GENERAL PROPERTY TAXES	162.50	162.50	812.50	812.50	-	1,950.00	1,137.50	41.67%
451010	SALE OF MAPS & PLAT BOOKS	(242.64)	(208.33)	(879.57)	(1,041.67)	162.10	(2,500.00)	(1,620.43)	35.18%
451308	POSTAGE FEES	(3.00)	(4.17)	(6.00)	(20.83)	14.83	(50.00)	(44.00)	12.00%
474014	DEPT PLAT BOOK CHARGES	-	(33.33)	(60.66)	(166.67)	106.01	(400.00)	(339.34)	15.17%
Totals		(83.14)	(83.33)	(133.73)	(416.67)	282.94	(1,000.00)	(866.27)	13.37%

Expenditures

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
									#DIV/0!
531349	OTHER OPERATING EXPENSES	-	83.33	-	416.67	(416.67)	1,000.00	1,000.00	0.00%
Totals		-	83.33	-	416.67	(416.67)	1,000.00	1,000.00	0.00%

Other Financing Sources (Uses)

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
									#DIV/0!
									#DIV/0!
Totals		-	-	-	-	-	-	-	#DIV/0!
Total Business Unit		(83.14)	(0.00)	(133.73)	(0.00)	(133.73)	-	133.73	

Finance
2601

Date Ran 6/22/2017
Period 5
Year 2017

Revenues

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
									#DIV/0!
411100	GENERAL PROPERTY TAXES	(38,779.17)	(38,779.17)	(193,895.85)	(193,895.83)	(0.02)	(465,350.00)	(271,454.15)	41.67%
412100	SALES TAXES FROM COUNTY	(11.96)	(8.33)	(54.79)	(41.67)	(13.12)	(100.00)	(45.21)	54.79%
451005	CHILD SUPPORT FEES	(93.00)	(83.33)	(492.00)	(416.67)	(75.33)	(1,000.00)	(508.00)	49.20%
451312	EMP PAYROLL CHARGES	-	(4.17)	(10.00)	(20.83)	10.83	(50.00)	(40.00)	20.00%
474201	FAX INTERDEPARTMENT	-	(0.83)	-	(4.17)	4.17	(10.00)	(10.00)	0.00%
Totals		(38,884.13)	(38,875.83)	(194,452.64)	(194,379.17)	(73.47)	(466,510.00)	(272,057.36)	41.68%

Expenditures

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
									#DIV/0!
511110	SALARY-PERMANENT REGULAR	6,773.40	13,934.50	44,602.82	69,672.50	(25,069.68)	167,214.00	122,611.18	26.67%
511210	WAGES-REGULAR	10,110.07	10,389.83	47,537.41	51,949.17	(4,411.76)	124,678.00	77,140.59	38.13%
511310	WAGES-SICK LEAVE	-	-	1,308.16	-	1,308.16	-	(1,308.16)	#DIV/0!
511320	WAGES-VACATION PAY	1,205.70	-	10,060.95	-	10,060.95	-	(10,060.95)	#DIV/0!
511330	WAGES-LONGEVITY PAY	-	68.75	-	343.75	(343.75)	825.00	825.00	0.00%
511340	WAGES-HOLIDAY PAY	470.91	-	2,582.42	-	2,582.42	-	(2,582.42)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP)	-	-	162.69	-	162.69	-	(162.69)	#DIV/0!
511380	WAGES-BEREAVEMENT	-	-	1,068.48	-	1,068.48	-	(1,068.48)	#DIV/0!
512141	SOCIAL SECURITY	1,366.98	1,842.75	7,970.53	9,213.75	(1,243.22)	22,113.00	14,142.47	36.04%
512142	RETIREMENT (EMPLOYER)	1,262.11	1,658.75	6,939.98	8,293.75	(1,353.77)	19,905.00	12,965.02	34.87%
512144	HEALTH INSURANCE	6,844.36	6,581.42	29,928.33	32,907.08	(2,978.75)	78,977.00	49,048.67	37.89%
512145	LIFE INSURANCE	9.35	9.42	47.70	47.08	0.62	113.00	65.30	42.21%
512150	FSA CONTRIBUTION	-	93.75	1,125.00	468.75	656.25	1,125.00	-	100.00%
512173	DENTAL INSURANCE	464.06	402.00	1,822.71	2,010.00	(187.29)	4,824.00	3,001.29	37.78%
521213	ACCOUNTING & AUDITING	-	1,065.67	1,829.52	5,328.33	(3,498.81)	12,788.00	10,958.48	14.31%
521213	CAFR REPORTING	-	42.08	-	210.42	(210.42)	505.00	505.00	0.00%
521219	OTHER PROFESSIONAL SERV	-	233.33	-	1,166.67	(1,166.67)	2,800.00	2,800.00	0.00%
521296	COMPUTER SUPPORT	-	294.33	2,951.00	1,471.67	1,479.33	3,532.00	581.00	83.55%
531243	FURNITURE & FURNISHINGS	-	41.67	-	208.33	(208.33)	500.00	500.00	0.00%
531303	COMPUTER EQUIPMT & SOFTWA	-	41.67	536.00	208.33	327.67	500.00	(36.00)	107.20%
531311	POSTAGE & BOX RENT	155.99	191.67	999.69	958.33	41.36	2,300.00	1,300.31	43.46%
531312	OFFICE SUPPLIES	-	241.67	1,301.64	1,208.33	93.31	2,900.00	1,598.36	44.88%
531313	PRINTING & DUPLICATING	-	33.33	220.85	166.67	54.18	400.00	179.15	55.21%
531314	SMALL ITEMS OF EQUIPMENT	-	8.33	-	41.67	(41.67)	100.00	100.00	0.00%
531324	MEMBERSHIP DUES	-	71.17	690.00	355.83	334.17	854.00	164.00	80.80%
531326	ADVERTISING	5,322.39	-	6,028.76	-	6,028.76	-	(6,028.76)	#DIV/0!
531351	GAS/DIESEL	-	4.17	-	20.83	(20.83)	50.00	50.00	0.00%
532325	REGISTRATION	-	88.33	425.00	441.67	(16.67)	1,060.00	635.00	40.09%
532332	MILEAGE	-	47.92	-	239.58	(239.58)	575.00	575.00	0.00%
532334	COMMERCIAL TRAVEL	419.25	41.67	419.25	208.33	210.92	500.00	80.75	83.85%
532335	MEALS	45.92	25.00	45.92	125.00	(79.08)	300.00	254.08	15.31%
532336	LODGING	1,028.16	103.33	1,028.16	516.67	511.49	1,240.00	211.84	82.92%
533225	TELEPHONE & FAX	(0.27)	8.33	32.52	41.67	(9.15)	100.00	67.48	32.52%
535242	MAINTAIN MACHINERY & EQUIP	-	33.33	-	166.67	(166.67)	400.00	400.00	0.00%
571004	IP TELEPHONY ALLOCATION	57.17	57.17	285.85	285.83	0.02	686.00	400.15	41.67%
571005	DUPLICATING ALLOCATION	7.08	7.08	35.40	35.42	(0.02)	85.00	49.60	41.65%
571009	MIS PC GROUP ALLOCATION	698.00	698.00	3,490.00	3,490.00	-	8,376.00	4,886.00	41.67%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	390.17	390.17	1,950.85	1,950.83	0.02	4,682.00	2,731.15	41.67%
591519	OTHER INSURANCE	104.49	125.25	522.45	626.25	(103.80)	1,503.00	980.55	34.76%
594818	CAP COMPUTER	7,087.01	26,551.98	58,579.74	132,759.88	(74,180.14)	318,623.72	260,043.98	18.39%
Totals		43,822.30	65,427.81	236,529.78	327,139.05	(90,609.27)	785,133.72	548,603.94	30.13%

Other Financing Sources (Uses)

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
									#DIV/0!
Totals		-	-	-	-	-	-	-	#DIV/0!
Total Business Unit		4,938.17	26,551.98	42,077.14	132,759.88	(90,682.74)	318,623.72	276,546.58	

Finance
2602 Dental Ins

Date Ran 6/22/2017
Period 5
Year 2017

Revenues

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
									#DIV/0!
451026	RETIREE INS PREMIUM RECOVER	(1,440.00)	(1,375.00)	(6,558.00)	(6,875.00)	317.00	(16,500.00)	(9,942.00)	39.75%
451032	COBRA PREMIUM RECOVERY	(226.44)	(166.67)	(1,132.20)	(833.33)	(298.87)	(2,000.00)	(867.80)	56.61%
451043	COUNTY BOARD PREMIUMS	(90.00)	-	(756.00)	-	(756.00)	-	756.00	#DIV/0!
451045	EMPLOYEE PREMIUMS	(47,134.31)	-	(180,134.08)	-	(180,134.08)	-	180,134.08	#DIV/0!
Totals		(48,890.75)	(1,541.67)	(188,580.28)	(7,708.33)	(180,871.95)	(18,500.00)	170,080.28	1019.35%

Expenditures

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
									#DIV/0!
599951	YEAR END ALLOCATION	-	220.83	-	1,104.17	(1,104.17)	2,650.00	2,650.00	0.00%
599982	RETIREE DENTAL CLAIMS	1,779.40	987.50	6,132.12	4,937.50	1,194.62	11,850.00	5,717.88	51.75%
599984	COBRA DENTAL CLAIMS	115.00	333.33	3,551.60	1,666.67	1,884.93	4,000.00	448.40	88.79%
599986	ADMIN FEES DENTAL	1,932.56	-	9,662.80	-	9,662.80	-	(9,662.80)	#DIV/0!
599989	EMPLOYEE DENTAL CLAIMS	39,291.18	-	188,783.59	-	188,783.59	-	(188,783.59)	#DIV/0!
599992	ADMIN DENTAL RETIREE	97.44	-	357.28	-	357.28	-	(357.28)	#DIV/0!
Totals		43,215.58	1,541.67	208,487.39	7,708.33	200,779.06	18,500.00	(189,987.39)	1126.96%

Other Financing Sources (Uses)

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
									#DIV/0!
									#DIV/0!
Totals		-	-	-	-	-	-	-	#DIV/0!
Total Business Unit		(5,675.17)	(0.00)	19,907.11	0.00	19,907.11	-	(19,907.11)	

Child Support
2301

Date Ran 6/22/2017
Period 5
Year 2017

Revenues

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
									#DIV/0!
411100	GENERAL PROPERTY TAXES	(13,245.58)	(13,245.58)	(66,227.90)	(66,227.92)	0.02	(158,947.00)	(92,719.10)	41.67%
421001	STATE AID	-	(8,750.00)	(54,752.00)	(43,750.00)	(11,002.00)	(105,000.00)	(50,248.00)	52.14%
421010	M S L INCENTIVES	-	(1,500.00)	(9,309.00)	(7,500.00)	(1,809.00)	(18,000.00)	(8,691.00)	51.72%
421012	STATE AID CS + ALL OTHERS	-	(66,581.00)	(211,976.08)	(332,905.00)	120,928.92	(798,972.00)	(586,995.92)	26.53%
421012	ST AID WAGES ALLOCATE	-	7,931.67	29,550.80	39,658.33	(10,107.53)	95,180.00	65,629.20	31.05%
421013	OTHER DEPT WAGE RETENTION	-	(2,617.50)	(9,850.26)	(13,087.50)	3,237.24	(31,410.00)	(21,559.74)	31.36%
421050	CS PERFORMANCE BASED INC	-	(13,500.00)	-	(67,500.00)	67,500.00	(162,000.00)	(162,000.00)	0.00%
421096	STATE AID MEDICAL SUPPORT	-	(831.25)	-	(4,156.25)	4,156.25	(9,975.00)	(9,975.00)	0.00%
442004	EXTRADITION REIMBURSEMENT	-	(125.00)	-	(625.00)	625.00	(1,500.00)	(1,500.00)	0.00%
451011	CS PROG FEE REDUCE 66%	-	-	1,471.71	-	1,471.71	-	(1,471.71)	#DIV/0!
451013	NIVD ACTIVITIES REDUCTION	-	-	(1,955.28)	-	(1,955.28)	-	1,955.28	#DIV/0!
451014	CS PROGRAM FEES	(1,797.53)	(1,150.00)	(5,784.84)	(5,750.00)	(34.84)	(13,800.00)	(8,015.16)	41.92%
455003	NON-IVD SERVICE FEES	(175.00)	(111.67)	(555.00)	(558.33)	3.33	(1,340.00)	(785.00)	41.42%
Totals		(15,218.11)	(100,480.33)	(329,387.85)	(502,401.67)	173,013.82	(1,205,764.00)	(876,376.15)	27.32%

Expenditures

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
									#DIV/0!
511110	SALARY-PERMANENT REGULAR	16,145.36	19,177.67	83,053.17	95,888.33	(12,835.16)	230,132.00	147,078.83	36.09%
511210	WAGES-REGULAR	31,987.24	37,938.67	155,484.03	189,693.33	(34,209.30)	455,264.00	299,779.97	34.15%
511220	WAGES-OVERTIME	15.95	565.08	1,174.79	2,825.42	(1,650.63)	6,781.00	5,606.21	17.32%
511240	WAGES-TEMPORARY	595.01	528.67	2,657.92	2,643.33	14.59	6,344.00	3,686.08	41.90%
511310	WAGES-SICK LEAVE	4,014.76	-	13,901.55	-	13,901.55	-	(13,901.55)	#DIV/0!
511320	WAGES-VACATION PAY	2,865.68	-	13,513.88	-	13,513.88	-	(13,513.88)	#DIV/0!
511330	WAGES-LONGEVITY PAY	-	180.25	-	901.25	(901.25)	2,163.00	2,163.00	0.00%
511340	WAGES-HOLIDAY PAY	3,091.64	-	8,648.34	-	8,648.34	-	(8,648.34)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP)	-	-	308.30	-	308.30	-	(308.30)	#DIV/0!
511380	WAGES-BEREAVEMENT	-	-	355.10	-	355.10	-	(355.10)	#DIV/0!
512141	SOCIAL SECURITY	4,255.30	4,273.58	20,288.19	21,367.92	(1,079.73)	51,283.00	30,994.81	39.56%
512142	RETIREMENT (EMPLOYER)	3,952.21	3,858.42	18,797.97	19,292.08	(494.11)	46,301.00	27,503.03	40.60%
512144	HEALTH INSURANCE	17,142.56	15,465.17	72,839.73	77,325.83	(4,486.10)	185,582.00	112,742.27	39.25%
512145	LIFE INSURANCE	24.24	19.67	110.67	98.33	12.34	236.00	125.33	46.89%
512146	WORKERS COMPENSATION	-	-	1,155.33	-	1,155.33	-	(1,155.33)	#DIV/0!
512150	FSA CONTRIBUTION	-	225.00	2,575.00	1,125.00	1,450.00	2,700.00	125.00	95.37%
512173	DENTAL INSURANCE	1,255.08	1,008.00	4,633.05	5,040.00	(406.95)	12,096.00	7,462.95	38.30%
521255	PAPER SERVICE	300.00	583.33	3,283.50	2,916.67	366.83	7,000.00	3,716.50	46.91%
521256	GENETIC TESTS	1,128.00	600.00	2,448.00	3,000.00	(552.00)	7,200.00	4,752.00	34.00%
521296	COMPUTER SUPPORT	-	115.75	1,407.00	578.75	828.25	1,389.00	(18.00)	101.30%
529160	INTERPRETER FEE	-	300.00	502.50	1,500.00	(997.50)	3,600.00	3,097.50	13.96%
529299	PURCHASE CARE & SERVICES	-	5,040.00	30,240.00	25,200.00	5,040.00	60,480.00	30,240.00	50.00%
531003	NOTARY PUBLIC RELATED	40.00	16.67	120.00	83.33	36.67	200.00	80.00	60.00%
531246	FPLS FEES	-	230.83	669.00	1,154.17	(485.17)	2,770.00	2,101.00	24.15%
531301	OFFICE EQUIPMENT	-	41.67	-	208.33	(208.33)	500.00	500.00	0.00%
531303	COMPUTER EQUIPMT & SOFTWARE	-	336.67	2,062.92	1,683.33	379.59	4,040.00	1,977.08	51.06%
531311	POSTAGE & BOX RENT	1,259.74	1,466.67	6,242.86	7,333.33	(1,090.47)	17,600.00	11,357.14	35.47%
531311	POSTAGE - NIVD	24.76	62.08	103.83	310.42	(206.59)	745.00	641.17	13.94%
531312	OFFICE SUPPLIES	1,237.26	1,541.67	4,660.32	7,708.33	(3,048.01)	18,500.00	13,839.68	25.19%
531313	PRINTING & DUPLICATING	233.75	333.33	388.50	1,666.67	(1,278.17)	4,000.00	3,611.50	9.71%
531314	SMALL ITEMS OF EQUIPMENT	-	191.67	980.26	958.33	21.93	2,300.00	1,319.74	42.62%
531321	PUBLICATION OF LEGAL NOTICE	110.00	108.33	668.04	541.67	126.37	1,300.00	631.96	51.39%
531323	SUBSCRIPTIONS-TAX & LAW	278.04	272.50	1,132.20	1,362.50	(230.30)	3,270.00	2,137.80	34.62%
531324	MEMBERSHIP DUES	-	162.92	585.00	814.58	(229.58)	1,955.00	1,370.00	29.92%
531326	ADVERTISING	-	16.67	80.36	83.33	(2.97)	200.00	119.64	40.18%
531348	EDUCATIONAL SUPPLIES	125.00	108.33	582.04	541.67	40.37	1,300.00	717.96	44.77%
532325	REGISTRATION	(135.00)	272.50	2,115.00	1,362.50	752.50	3,270.00	1,155.00	64.68%
532332	MILEAGE	65.17	88.33	410.97	441.67	(30.70)	1,060.00	649.03	38.77%
532334	COMMERCIAL TRAVEL	-	125.00	1,167.89	625.00	542.89	1,500.00	332.11	77.86%
532335	MEALS	31.84	84.50	213.99	422.50	(208.51)	1,014.00	800.01	21.10%
532336	LODGING	-	284.25	437.00	1,421.25	(984.25)	3,411.00	2,974.00	12.81%
532339	OTHER TRAVEL & TOLLS	27.00	22.92	107.00	114.58	(7.58)	275.00	168.00	38.91%
532340	CONTRACTED EXTRADITIONS	1,990.88	583.33	1,990.88	2,916.67	(925.79)	7,000.00	5,009.12	28.44%
533225	TELEPHONE & FAX	43.47	65.42	314.63	327.08	(12.45)	785.00	470.37	40.08%
535242	MAINTAIN MACHINERY & EQUIP	129.00	195.67	645.00	978.33	(333.33)	2,348.00	1,703.00	27.47%
571004	IP TELEPHONY ALLOCATION	194.33	194.33	971.65	971.67	(0.02)	2,332.00	1,360.35	41.67%
571005	DUPLICATING ALLOCATION	27.25	27.25	136.25	136.25	-	327.00	190.75	41.67%
571009	MIS PC GROUP ALLOCATION	2,299.25	2,299.25	11,496.25	11,496.25	-	27,591.00	16,094.75	41.67%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	1,165.83	1,165.83	5,829.15	5,829.17	(0.02)	13,990.00	8,160.85	41.67%
591519	OTHER INSURANCE	247.29	302.50	1,236.45	1,512.50	(276.05)	3,630.00	2,393.55	34.06%
Totals		96,167.89	100,480.33	482,725.46	502,401.67	(19,676.21)	1,205,764.00	723,038.54	40.03%

Other Financing Sources (Uses)

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
									#DIV/0!
<hr/>									
Totals		-	-	-	-	-	-	-	#DIV/0!
<hr/>									
Total Business Unit		80,949.78	-	153,337.61	(0.00)	153,337.61	-	(153,337.61)	

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		290,000.00		
9-Mar-17	Sheriff-Waterloo Communication Tower	(25,000.00)			Finance Committee	14-Mar-17
13-Apr-17	Replacement of 30 HS laptops	(30,000.00)			Finance Committee	20-Apr-17
13-Apr-17	Architectural study of the judicial parking lot	(10,000.00)			Finance Committee	20-Apr-17
13-Apr-17	Startup funds for Farm Technology Days		(20,000.00)		Finance Committee	20-Apr-17
13-Jun-17	Courthouse Bathroom Renovation Project	(16,370.00)			Finance Committee	27-Jun-17
Total amount available		440,112.00	8,000.00	290,000.00		
<hr/>						
	Net	440,112.00	8,000.00	290,000.00		