

Agenda
Jefferson County
Finance Committee
Jefferson County Courthouse
311 S. Center Avenue
Room 112
Jefferson, WI 53549
*REVISED 09-05-2014

Date: Thursday, September 11, 2014
Time: 8:30 a.m.

Committee members: Jones, Richard (Chair) Poulson, Blane
Braugher, James B. (Vice Chair) Schroeder, Jim
Hanneman, Jennifer (Secretary)

1. Call to order
2. Roll call (establish a quorum)
3. Certification of compliance with the Open Meetings Law
4. Review of the agenda
5. Citizen comments
6. Communications
7. Presentation from Bob Moore from Institutional Capital Management (ICM)
8. Monthly Financial Report for July 2014-Finance Department
9. Monthly Financial Report for July 2014-County Clerk
10. Monthly Financial Report for July 2014-Treasurer
11. Monthly Financial Report for July 2014-Child Support
12. Discussion of funding for projects related to the new Highway Facilities
13. Review and discussion on 2014 projections of budget vs. actual
14. Update on P-Card implementation
15. Update on contingency fund balance
16. Payment of invoices
17. Review budget hearing schedule and possible budget updates
18. Department 2015 Budget Hearings
 - a. Organization
 - b. Library Services
 - c. District Attorney
 - d. Veteran's Services
 - e. County Clerk
 - f. Register of Deeds
 - g. Land & Water Conservation
 - h. Fair Park
 - i. Finance
 - j. UW Extension
19. Set future meeting schedule, next meeting date, and possible agenda items.
20. Adjourn.

Next scheduled meetings: Friday, September 12, 2014 Budget Meeting
Thursday, October 9, 2014 Regular Meeting
Thursday, November 13, 2014 Regular Meeting
Thursday, December 11, 2014 Regular Meeting
Thursday, January 8, 2015 Regular Meeting
Thursday, February 12, 2015 Regular Meeting

All meetings are scheduled to begin at 8:30 am in Room 112 unless otherwise noted

*Note: A quorum of the Jefferson County Board of Supervisors or any committee thereof may be present. No county business will be conducted.

The Committee may discuss and/or take action on any item specifically listed on the agenda

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.

Richard Jones had a conversation with the County Treasurer, John Jensen on Tuesday September 2nd. The County Treasurer provided information concerning the history with Mr. Robert Moore and his company Institutional Capital Management. There will be a presentation by Mr. Moore on Thursday morning.

- Mr. Moore has been investing for the county for approximately 12 years
- There is no formal contract
- He was recommended by the County Treasurer and approved by the Finance Committee at that time
- The investment advisor cost is approximately \$2,600 a month
- He is restricted by law to mostly invest in government back bonds and U.S. securities
- ICM has \$16,094,090 of county investments
- As of the end of August 2014 we have received \$112,255 in interest income from ICM investments

From ICM (Institutional Capital Management)

Bob Moore

About us

Our Story- The Client Comes First

After a decade of frustration in the brokerage industry Bob Moore asked for the last time, “**Why can’t my client come first?**” It was clear in 1997 that brokerages and affiliated investment advisors were poorly equipped, with too many conflicts of interest, to provide the specialized financial management strategies required by local governments. This void often left the financial interests of our municipal communities unprotected. ICM was created to serve the unique financial needs of municipalities.

ICM represents a business model built from the ground up for the singular purpose of promoting the financial success of its municipal clients. ICM recognized that efficient and productive financial and human resource management was a growing fiduciary imperative for municipalities. Sound financial management requires more than a cookie cutter portfolio structured to beat an irrelevant investment index.

Breaking the Mold- Custom Strategy Design

Bob asked another question, “**When Apple sells a computer does it take the revenue and invest it to beat a bond index?**” No! Apple deploys financial resources to hire smart people, build amazing products and a stronger company! The cookie cutter approach misdirects precious financial and human resources, ignoring financial goals and the objectives of each unique community. ICM rejected the cookie cutter portfolio design and fine-tuned strategy development with quantitative financial analysis and client preferences leading the way.

ICM focused on providing meaningful innovation, moving beyond the obsolete models of banks, brokers and advisors to advance the unique goals of each local government client. **ICM pioneered Municipal Cash Flow Analysis in 1997.** Tracking seasonal fluctuations in revenue and expenditures allowed ICM clients to identify historic trends and apply concepts of asset liability management to individualized investment strategies. ICM clients maximized interest income and assured adequate seasonal liquidity using portfolio cash flows engineered to keep assets working until needed.

Municipal Cash Flow Analysis also allows ICM clients to identify trends in general fund balances derived from changing revenue and expenditure patterns. Early identification of trends allows ICM clients to take corrective actions in the budget process if needed and to anticipate improving revenue streams when appropriate.

Taking the Next Step- Comprehensive Financial Analysis

In 2001 ICM expanded its Municipal Cash Flow Analysis to include an examination of the sources of revenue. After experiencing the effects of recession on local economies, businesses, employment and housing ICM recognized the need to drill deeper into each client’s local economy. We were searching for clues to understand and anticipate how economic cycles impacted revenues and expenditures and the budget process.

We concluded that revenues decline and expenditures rise during recessions stressing budgets and draining reserves. We responded by adjusting portfolio liquidity and structure to meet anticipated shortfalls. And we noted that well diversified local economies produce more reliable revenue streams during a downturn.

Revenue Projections and the Techno-Global Revolution

ICM began to track headlines and equity analyst's calls for client's top ten employers and taxpayers. Keeping a finger on the pulse of local economic conditions allows ICM clients to project the sustainability of revenue streams. The Techno-Global Revolution has made this task more complex and more important to local communities.

ICM learned that revenue stability can be impacted by expansion and contraction within a few key industries. In today's global economy technology allows a company to export production, jobs and entire facilities to a low cost provider with varying consequences for local economies and municipal budgets. ICM helps clients understand and quantify risks to revenue sustainability and to see opportunities for economic diversification in today's global high tech economy.

A New Local Government Value Proposition

Some see local government as beleaguered inefficient service providers, creating a drag on local commerce. At ICM we see the future differently. Municipalities will always provide essential services, but are uniquely positioned to do much more. ICM envisions an efficient, cost effective, responsible and visionary local government partnering with industry, entrepreneurs, educators and investors to strengthen communities. We foresee local government that assimilates budgets, economic analysis and investment capital for an integrated approach to community stewardship and fiduciary excellence.

Create a Magnet for Economic Opportunity

Strong communities create an environment of success. Sustainable local economies combine thriving industries and entrepreneurial growth, an education system that communicates with business leaders and provides graduates armed with the skills needed in today's high tech economy. Stable employment, robust local retailers, sound housing markets and effective schools create an attractive environment for new business opportunities and revenue diversification.

ICM Today- Meaningful Innovation for a Changing World

The Techno-Global Revolution, the Financial Crisis, Recession, Deficits and anemic investment returns have all contributed to a **New Paradigm for Municipalities**. ICM has evolved to help its clients meet new challenges.

But one thing will never change at ICM.

The Client Always Comes First.

Finance
2601

Date Ran 8/21/2014
Period 7
Year 2014

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
412100	SALES TAXES FROM COUNTY	(85.93)	(64.17)	(21.76)	(110.00)	(24.07)	78.12%
451004	GARNISHMENT FEES	(15.00)	-	(15.00)	-	15.00	#DIV/0!
451005	CHILD SUPPORT FEES	(678.00)	(991.67)	313.67	(1,700.00)	(1,022.00)	39.88%
451312	EMP PAYROLL CHARGES	(55.00)	-	(55.00)	-	55.00	#DIV/0!
474201	FAX INTERDEPARTMENT	(22.50)	(35.00)	12.50	(60.00)	(37.50)	37.50%
Totals		(856.43)	(1,090.83)	234.40	(1,870.00)	(1,013.57)	45.80%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
	SALARIES AND WAGES	152,441.78	152,902.16	(460.38)	262,118.00	109,676.22	58.16%
	FRINGES	70,498.26	70,169.17	329.09	120,290.00	49,791.74	58.61%
521213	ACCOUNTING & AUDITING	14,190.00	9,415.00	4,775.00	16,140.00	1,950.00	87.92%
521213	CAFR REPORTING	505.00	2,100.00	(1,595.00)	3,600.00	3,095.00	14.03%
521296	COMPUTER SUPPORT	2,837.22	2,014.25	822.97	3,453.00	615.78	82.17%
531243	FURNITURE & FURNISHINGS	-	233.33	(233.33)	400.00	400.00	0.00%
531303	COMPUTER EQUIPMT & SOFTWA	535.00	291.67	243.33	500.00	(35.00)	107.00%
531311	POSTAGE & BOX RENT	1,344.15	1,166.67	177.48	2,000.00	655.85	67.21%
531312	OFFICE SUPPLIES	1,285.73	1,750.00	(464.27)	3,000.00	1,714.27	42.86%
531313	PRINTING & DUPLICATING	237.28	233.33	3.95	400.00	162.72	59.32%
531314	SMALL ITEMS OF EQUIP	-	116.67	(116.67)	200.00	200.00	0.00%
531321	PUBLICATION OF LEGAL NOTICE	53.00	-	53.00	-	(53.00)	#DIV/0!
531324	MEMBERSHIP DUES	690.00	402.50	287.50	690.00	-	100.00%
531351	GAS/DIESEL	113.64	291.67	(178.03)	500.00	386.36	22.73%
532325	REGISTRATION	455.00	816.67	(361.67)	1,400.00	945.00	32.50%
532332	MILEAGE	-	116.67	(116.67)	200.00	200.00	0.00%
532335	MEALS	240.04	233.33	6.71	400.00	159.96	60.01%
532336	LODGING	1,269.64	1,633.33	(363.69)	2,800.00	1,530.36	45.34%
533225	TELEPHONE & FAX	136.47	145.83	(9.36)	250.00	113.53	54.59%
535242	MAINTAIN MACHINERY & EQUIPI	-	583.33	(583.33)	1,000.00	1,000.00	0.00%
571004	IP TELEPHONY ALLOCATION	504.00	504.00	-	864.00	360.00	58.33%
571005	DUPLICATING ALLOCATION	7.00	7.00	-	12.00	5.00	58.33%
571007	MIS DIRECT CHARGES	1,048.54	-	1,048.54	-	(1,048.54)	#DIV/0!
571009	MIS PC GROUP ALLOCATION	6,416.06	6,416.08	(0.02)	10,999.00	4,582.94	58.33%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	2,192.75	2,192.75	-	3,759.00	1,566.25	58.33%
591519	OTHER INSURANCE	799.89	968.92	(169.03)	1,661.00	861.11	48.16%
Totals		257,800.45	254,704.33	3,096.12	436,636.00	178,835.55	59.04%

Other Financing Sources (Uses)

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
Totals		-	-	-	-	-	#DIV/0!
Total Business Unit		256,944.02	253,613.50	3,330.52	434,766.00	177,821.98	59.10%

County Clerk
1201

Date Ran 8/21/2014
Period 7
Year 2014

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
431001	MARRIAGE LICENSE FEES	(12,015.00)	(11,083.33)	(931.67)	(19,000.00)	(6,985.00)	63.24%
431003	CONSERVATION LICENSE	(115.10)	(87.50)	(27.60)	(150.00)	(34.90)	76.73%
431005	DOMESTIC PARTNER LICENSE	(195.00)	-	(195.00)	-	195.00	#DIV/0!
431007	DNR-ATV-BOAT-SNOW-CO CLERK	(145.00)	(175.00)	30.00	(300.00)	(155.00)	48.33%
451003	MARRIAGE WAIVER FEES	(760.00)	(525.00)	(235.00)	(900.00)	(140.00)	84.44%
451024	DMV TEMP LICENSE PLATE FEES	(205.00)	(175.00)	(30.00)	(300.00)	(95.00)	68.33%
451044	DOMESTIC WAIVER FEE	(10.00)	-	(10.00)	-	10.00	#DIV/0!
451308	POSTAGE FEES	(279.70)	(210.00)	(69.70)	(360.00)	(80.30)	77.69%
451404	PASSPORT FEES	(12,195.00)	(9,916.67)	(2,278.33)	(17,000.00)	(4,805.00)	71.74%
451413	PASSPORT PHOTO FEES	(3,647.67)	(2,333.33)	(1,314.34)	(4,000.00)	(352.33)	91.19%
474200	COPYING & PRINTING INTERDEP/	(4.50)	-	(4.50)	-	4.50	#DIV/0!
474201	FAX INTERDEPARTMENT	(22.50)	(29.17)	6.67	(50.00)	(27.50)	45.00%
Totals		(29,594.47)	(24,535.00)	(5,059.47)	(42,060.00)	(12,465.53)	70.36%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
511110	SALARY-PERMANENT REGULAR	41,489.92	42,017.50	(527.58)	72,030.00	30,540.08	57.60%
511210	WAGES-REGULAR	21,196.55	24,355.92	(3,159.37)	41,753.00	20,556.45	50.77%
511310	WAGES-SICK LEAVE	838.35	-	838.35	-	(838.35)	#DIV/0!
511320	WAGES-VACATION PAY	1,155.87	-	1,155.87	-	(1,155.87)	#DIV/0!
511330	WAGES-LONGEVITY PAY	-	124.25	(124.25)	213.00	213.00	0.00%
511340	WAGES-HOLIDAY PAY	637.80	-	637.80	-	(637.80)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP)	419.45	-	419.45	-	(419.45)	#DIV/0!
512141	SOCIAL SECURITY	4,959.68	5,030.67	(70.99)	8,624.00	3,664.32	57.51%
512142	RETIREMENT (EMPLOYER)	4,912.70	4,970.00	(57.30)	8,520.00	3,607.30	57.66%
512144	HEALTH INSURANCE	20,759.00	20,465.08	293.92	35,083.00	14,324.00	59.17%
512145	LIFE INSURANCE	32.67	25.08	7.59	43.00	10.33	75.98%
512173	DENTAL INSURANCE	1,296.22	1,260.00	36.22	2,160.00	863.78	60.01%
529167	CONSERVATION CONGRESS	410.00	437.50	(27.50)	750.00	340.00	54.67%
531301	OFFICE EQUIPMENT	-	291.67	(291.67)	500.00	500.00	0.00%
531303	COMPUTER EQUIPMT & SOFTWA	-	291.67	(291.67)	500.00	500.00	0.00%
531311	POSTAGE & BOX RENT	1,090.84	1,458.33	(367.49)	2,500.00	1,409.16	43.63%
531312	OFFICE SUPPLIES	755.09	583.33	171.76	1,000.00	244.91	75.51%
531313	PRINTING & DUPLICATING	708.26	583.33	124.93	1,000.00	291.74	70.83%
531324	MEMBERSHIP DUES	100.00	58.33	41.67	100.00	-	100.00%
532325	REGISTRATION	290.00	218.75	71.25	375.00	85.00	77.33%
532332	MILEAGE	182.60	350.00	(167.40)	600.00	417.40	30.43%
532335	MEALS	7.48	87.50	(80.02)	150.00	142.52	4.99%
532336	LODGING	300.00	367.50	(67.50)	630.00	330.00	47.62%
532339	OTHER TRAVEL & TOLLS	4.00	-	4.00	-	(4.00)	#DIV/0!
533225	TELEPHONE & FAX	281.72	466.67	(184.95)	800.00	518.28	35.22%
533236	WIRELESS INTERNET	148.88	99.17	49.71	170.00	21.12	87.58%
571004	IP TELEPHONY ALLOCATION	302.19	302.17	0.02	518.00	215.81	58.34%
571005	DUPLICATING ALLOCATION	270.06	270.08	(0.02)	463.00	192.94	58.33%
571007	MIS DIRECT CHARGES	1,048.54	-	1,048.54	-	(1,048.54)	#DIV/0!
571009	MIS PC GROUP ALLOCATION	3,361.19	3,361.17	0.02	5,762.00	2,400.81	58.33%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	877.31	877.33	(0.02)	1,504.00	626.69	58.33%
591519	OTHER INSURANCE	375.27	400.75	(25.48)	687.00	311.73	54.62%
591521	OFFICIAL BONDS	-	18.67	(18.67)	32.00	32.00	0.00%
Totals		108,211.64	108,772.42	(560.78)	186,467.00	78,255.36	58.03%

Other Financing Sources (Uses)

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
Totals		-	-	-	-	-	#DIV/0!
Total Business Unit		78,617.17	84,237.42	(5,620.25)	144,407.00	65,789.83	54.44%

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
472004	ELECTION REIMBURSEMENT	(14,361.89)	(11,666.67)	(2,695.22)	(20,000.00)	(5,638.11)	71.81%
472007	MUNICIPAL OTHER CHARGES	(862.00)	(1,633.33)	771.33	(2,800.00)	(1,938.00)	30.79%
472008	SVRS CHARGES-GOVT UNITS	(2,367.59)	(3,500.00)	1,132.41	(6,000.00)	(3,632.41)	39.46%
473015	ELECTION MAINT CONTRACTS	(5,524.50)	(2,817.50)	(2,707.00)	(4,830.00)	694.50	114.38%
Totals		(23,115.98)	(19,617.50)	(3,498.48)	(33,630.00)	(10,514.02)	68.74%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
511210	WAGES-REGULAR	8,960.32	11,264.17	(2,303.85)	19,310.00	10,349.68	46.40%
511240	WAGES-TEMPORARY	138.75	2,625.00	(2,486.25)	4,500.00	4,361.25	3.08%
511320	WAGES-VACATION PAY	548.67	-	548.67	-	(548.67)	#DIV/0!
511330	WAGES-LONGEVITY PAY	-	55.42	(55.42)	95.00	95.00	0.00%
511340	WAGES-HOLIDAY PAY	267.95	-	267.95	-	(267.95)	#DIV/0!
512141	SOCIAL SECURITY	732.34	1,055.25	(322.91)	1,809.00	1,076.66	40.48%
512142	RETIREMENT (EMPLOYER)	694.14	975.92	(281.78)	1,673.00	978.86	41.49%
512144	HEALTH INSURANCE	8,834.53	4,104.33	4,730.20	7,036.00	(1,798.53)	125.56%
512145	LIFE INSURANCE	16.84	11.67	5.17	20.00	3.16	84.20%
512173	DENTAL INSURANCE	565.79	630.00	(64.21)	1,080.00	514.21	52.39%
521219	OTHER PROFESSIONAL SERV	2,212.50	-	2,212.50	-	(2,212.50)	#DIV/0!
529153	BOARD OF CANVASSORS	385.00	513.33	(128.33)	880.00	495.00	43.75%
531303	COMPUTER EQUIPMT & SOFTWA	561.24	-	561.24	-	(561.24)	#DIV/0!
531311	POSTAGE & BOX RENT	23.91	35.00	(11.09)	60.00	36.09	39.85%
531312	OFFICE SUPPLIES	1,099.70	466.67	633.03	800.00	(299.70)	137.46%
531313	PRINTING & DUPLICATING	19,359.08	28,000.00	(8,640.92)	48,000.00	28,640.92	40.33%
531314	SMALL ITEMS OF EQUIP	492.20	-	492.20	-	(492.20)	#DIV/0!
531321	PUBLICATION OF LEGAL NOTICE	2,711.91	9,333.33	(6,621.42)	16,000.00	13,288.09	16.95%
532332	MILEAGE	24.08	29.17	(5.09)	50.00	25.92	48.16%
532335	MEALS	128.68	70.00	58.68	120.00	(8.68)	107.23%
533225	TELEPHONE & FAX	43.69	58.33	(14.64)	100.00	56.31	43.69%
533236	WIRELESS INTERNET	148.83	175.00	(26.17)	300.00	151.17	49.61%
535242	MAINTAIN MACHINERY & EQUIPI	16,225.00	9,626.75	6,598.25	16,503.00	278.00	98.32%
571004	IP TELEPHONY ALLOCATION	100.94	100.92	0.02	173.00	72.06	58.35%
571005	DUPLICATING ALLOCATION	176.19	176.17	0.02	302.00	125.81	58.34%
571009	MIS PC GROUP ALLOCATION	1,833.44	1,833.42	0.02	3,143.00	1,309.56	58.33%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	324.31	324.33	(0.02)	556.00	231.69	58.33%
591519	OTHER INSURANCE	68.53	93.33	(24.80)	160.00	91.47	42.83%
Totals		66,678.56	71,557.50	(4,878.94)	122,670.00	55,991.44	54.36%

Other Financing Sources (Uses)

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
Totals		-	-	-	-	-	#DIV/0!
Total Business Unit		43,562.58	51,940.00	(8,377.42)	89,040.00	45,477.42	48.92%

Treasurer
1401

Date Ran 8/21/2014
Period 7
Year 2014

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
411300	DNR PILT	(49,375.17)	(31,500.00)	(17,875.17)	(54,000.00)	(4,624.83)	91.44%
411500	MANAGED FOREST	(3,741.26)	(1,750.00)	(1,991.26)	(3,000.00)	741.26	124.71%
418100	INTEREST ON TAXES	(331,734.96)	(408,333.33)	76,598.37	(700,000.00)	(368,265.04)	47.39%
441030	AG USE CONV PENALTY	(4,068.83)	(2,333.33)	(1,735.50)	(4,000.00)	68.83	101.72%
451007	TREASURERS FEES	(463.25)	(350.00)	(113.25)	(600.00)	(136.75)	77.21%
481001	INTEREST & DIVIDENDS	(119,558.05)	(131,250.00)	11,691.95	(225,000.00)	(105,441.95)	53.14%
481004	FAIR MARKET VALUE ADJUSTME	(65,408.65)	-	(65,408.65)	-	65,408.65	#DIV/0!
486004	MISCELLANEOUS REVENUE	(512.42)	-	(512.42)	-	512.42	#DIV/0!
Totals		(574,862.59)	(575,516.67)	654.08	(986,600.00)	(411,737.41)	58.27%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
511110	SALARY-PERMANENT REGULAR	36,698.88	36,618.17	80.71	62,774.00	26,075.12	58.46%
511210	WAGES-REGULAR	17,473.64	35,235.67	(17,762.03)	60,404.00	42,930.36	28.93%
511220	WAGES-OVERTIME	-	33.83	(33.83)	58.00	58.00	0.00%
511240	WAGES-TEMPORARY	2,168.72	-	2,168.72	-	(2,168.72)	#DIV/0!
511310	WAGES-SICK LEAVE	977.50	-	977.50	-	(977.50)	#DIV/0!
511320	WAGES-VACATION PAY	587.77	-	587.77	-	(587.77)	#DIV/0!
511330	WAGES-LONGEVITY PAY	51.04	197.75	(146.71)	339.00	287.96	15.06%
511340	WAGES-HOLIDAY PAY	152.39	-	152.39	-	(152.39)	#DIV/0!
511380	WAGES-BEREAVEMENT	76.32	-	76.32	-	(76.32)	#DIV/0!
512141	SOCIAL SECURITY	4,384.50	5,266.33	(881.83)	9,028.00	4,643.50	48.57%
512142	RETIREMENT (EMPLOYER)	4,087.38	5,320.58	(1,233.20)	9,121.00	5,033.62	44.81%
512144	HEALTH INSURANCE	20,149.57	25,580.92	(5,431.35)	43,853.00	23,703.43	45.95%
512145	LIFE INSURANCE	33.48	58.92	(25.44)	101.00	67.52	33.15%
512173	DENTAL INSURANCE	1,264.25	1,575.00	(310.75)	2,700.00	1,435.75	46.82%
521232	INVEST ADVISOR FEES	18,638.19	18,666.67	(28.48)	32,000.00	13,361.81	58.24%
531311	POSTAGE & BOX RENT	5,295.33	4,666.67	628.66	8,000.00	2,704.67	66.19%
531312	OFFICE SUPPLIES	641.63	583.33	58.30	1,000.00	358.37	64.16%
531313	PRINTING & DUPLICATING	8.91	58.33	(49.42)	100.00	91.09	8.91%
531314	SMALL ITEMS OF EQUIP	169.00	29.17	139.83	50.00	(119.00)	338.00%
531324	MEMBERSHIP DUES	100.00	58.33	41.67	100.00	-	100.00%
532325	REGISTRATION	-	145.83	(145.83)	250.00	250.00	0.00%
532332	MILEAGE	-	233.33	(233.33)	400.00	400.00	0.00%
532335	MEALS	-	17.50	(17.50)	30.00	30.00	0.00%
532336	LODGING	-	175.00	(175.00)	300.00	300.00	0.00%
533225	TELEPHONE & FAX	129.86	175.00	(45.14)	300.00	170.14	43.29%
571004	IP TELEPHONY ALLOCATION	403.06	403.08	(0.02)	691.00	287.94	58.33%
571005	DUPLICATING ALLOCATION	92.19	92.17	0.02	158.00	65.81	58.35%
571007	MIS DIRECT CHARGES	1,048.54	-	1,048.54	-	(1,048.54)	#DIV/0!
571009	MIS PC GROUP ALLOCATION	5,499.69	5,499.67	0.02	9,428.00	3,928.31	58.33%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	1,096.69	1,096.67	0.02	1,880.00	783.31	58.33%
591519	OTHER INSURANCE	451.15	484.17	(33.02)	830.00	378.85	54.36%
591521	OFFICIAL BONDS	-	1,866.67	(1,866.67)	3,200.00	3,200.00	0.00%
593256	BANK CHARGES	889.60	933.33	(43.73)	1,600.00	710.40	55.60%
Totals		122,569.28	145,072.08	(22,502.80)	248,695.00	126,125.72	49.28%

Other Financing Sources (Uses)

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
							#DIV/0!
Totals		-	-	-	-	-	#DIV/0!
Total Business Unit		(452,293.31)	(430,444.58)	(21,848.73)	(737,905.00)	(285,611.69)	61.29%

Treasurer
1402 Tax Deed Exp

Date Ran 8/21/2014
Period 7
Year 2014

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
451030	FORECLOSURE REIMBURSEMENT	-	(408.33)	408.33	(700.00)	(700.00)	0.00%
483005	GAIN/LOSS-SALE FORCLD PRPTY	(38,500.00)	(26,250.00)	(12,250.00)	(45,000.00)	(6,500.00)	85.56%
Totals		(38,500.00)	(26,658.33)	(11,841.67)	(45,700.00)	(7,200.00)	84.25%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
521212	LEGAL	7.50	58.33	(50.83)	100.00	92.50	7.50%
521219	OTHER PROFESSIONAL SERV	-	58.33	(58.33)	100.00	100.00	0.00%
521255	PAPER SERVICE	-	58.33	(58.33)	100.00	100.00	0.00%
521273	TITLE SEARCH	-	583.33	(583.33)	1,000.00	1,000.00	0.00%
531311	POSTAGE & BOX RENT	-	175.00	(175.00)	300.00	300.00	0.00%
531313	PRINTING & DUPLICATING	-	29.17	(29.17)	50.00	50.00	0.00%
531321	PUBLICATION OF LEGAL NOTICE	399.15	1,750.00	(1,350.85)	3,000.00	2,600.85	13.31%
593742	UNCOLLECTED TAXES	346.03	8,750.00	(8,403.97)	15,000.00	14,653.97	2.31%
593749	OTHER LOSSES	-	1,750.00	(1,750.00)	3,000.00	3,000.00	0.00%
Totals		752.68	13,212.50	(12,459.82)	22,650.00	21,897.32	3.32%

Other Financing Sources (Uses)

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
							#DIV/0!
Totals		-	-	-	-	-	#DIV/0!
Total Business Unit		(37,747.32)	(13,445.83)	(24,301.49)	(23,050.00)	14,697.32	163.76%

Treasurer
1403 Plat books

Date Ran 8/21/2014
Period 7
Year 2014

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
451010	SALE OF MAPS & PLAT BOOKS	(1,594.20)	(2,333.33)	739.13	(4,000.00)	(2,405.80)	39.86%
451308	POSTAGE FEES	(26.00)	(58.33)	32.33	(100.00)	(74.00)	26.00%
471212	STATE PLAT BOOK SALES	(28.44)	(35.00)	6.56	(60.00)	(31.56)	47.40%
473014	LOCAL GOV'T PLAT BOOKS SALES	-	(35.00)	35.00	(60.00)	(60.00)	0.00%
474014	DEPT PLAT BOOK CHARGES	-	(58.33)	58.33	(100.00)	(100.00)	0.00%
Totals		(1,648.64)	(2,520.00)	871.36	(4,320.00)	(2,671.36)	38.16%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
531349	OTHER OPERATING EXPENSES	-	875.00	(875.00)	1,500.00	1,500.00	0.00%
Totals		-	875.00	(875.00)	1,500.00	1,500.00	0.00%

Other Financing Sources (Uses)

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
							#DIV/0!
Totals		-	-	-	-	-	#DIV/0!
Total Business Unit		(1,648.64)	(1,645.00)	(3.64)	(2,820.00)	(1,171.36)	58.46%

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
#DIV/0!							
421001	STATE AID	(108,818.00)	(56,071.17)	(52,746.83)	(96,122.00)	12,696.00	113.21%
421010	M S L INCENTIVES	(20,279.00)	(10,908.33)	(9,370.67)	(18,700.00)	1,579.00	108.44%
421012	STATE AID CS + ALL OTHERS	(423,872.63)	(486,572.33)	62,699.70	(834,124.00)	(410,251.37)	50.82%
421012	ST AID WAGES ALLOCATE	30,485.49	50,521.92	(20,036.43)	86,609.00	56,123.51	35.20%
421013	OTHER DEPT WAGE RETENTION	(5,881.27)	(16,619.17)	10,737.90	(28,490.00)	(22,608.73)	20.64%
421050	CS PERFORMANCE BASED INC	-	(88,018.58)	88,018.58	(150,889.00)	(150,889.00)	0.00%
421096	STATE AID MEDICAL SUPPORT	-	(4,879.58)	4,879.58	(8,365.00)	(8,365.00)	0.00%
442004	EXTRADITION REIMBURSEMENT	(4,507.30)	(233.33)	(4,273.97)	(400.00)	4,107.30	1126.83%
451011	CS PROG FEE REDUCE 66%	9,465.63	7,854.00	1,611.63	13,464.00	3,998.37	70.30%
451013	NIVD ACTIVITIES REDUCTION	(1,754.40)	(1,746.50)	(7.90)	(2,994.00)	(1,239.60)	58.60%
451014	CS PROGRAM FEES	(11,443.90)	(11,666.67)	222.77	(20,000.00)	(8,556.10)	57.22%
455003	NON-IVD SERVICE FEES	(770.00)	(755.42)	(14.58)	(1,295.00)	(525.00)	59.46%
Totals		(537,375.38)	(619,095.17)	81,719.79	(1,061,306.00)	(523,930.62)	50.63%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
#DIV/0!							
511110	SALARY-PERMANENT REGULAR	107,772.53	123,905.25	(16,132.72)	212,409.00	104,636.47	50.74%
511210	WAGES-REGULAR	213,758.98	274,226.75	(60,467.77)	470,103.00	256,344.02	45.47%
511220	WAGES-OVERTIME	4,353.93	3,371.67	982.26	5,780.00	1,426.07	75.33%
511240	WAGES-TEMPORARY	10,069.82	5,928.42	4,141.40	10,163.00	93.18	99.08%
511310	WAGES-SICK LEAVE	10,979.30	-	10,979.30	-	(10,979.30)	#DIV/0!
511320	WAGES-VACATION PAY	23,032.38	-	23,032.38	-	(23,032.38)	#DIV/0!
511330	WAGES-LONGEVITY PAY	53.32	1,586.08	(1,532.76)	2,719.00	2,665.68	1.96%
511340	WAGES-HOLIDAY PAY	11,294.23	-	11,294.23	-	(11,294.23)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP)	3,472.67	-	3,472.67	-	(3,472.67)	#DIV/0!
511380	WAGES-BEREAVEMENT	494.40	-	494.40	-	(494.40)	#DIV/0!
512141	SOCIAL SECURITY	28,406.04	30,087.17	(1,681.13)	51,578.00	23,171.96	55.07%
512142	RETIREMENT (EMPLOYER)	26,179.63	28,098.00	(1,918.37)	48,168.00	21,988.37	54.35%
512144	HEALTH INSURANCE	115,806.28	128,952.83	(13,146.55)	221,062.00	105,255.72	52.39%
512145	LIFE INSURANCE	182.76	197.75	(14.99)	339.00	156.24	53.91%
512146	WORKERS COMPENSATION	(1,899.85)	-	(1,899.85)	-	1,899.85	#DIV/0!
512148	UNEMPLOYMENT COMPENSATION	1,520.28	-	1,520.28	-	(1,520.28)	#DIV/0!
512173	DENTAL INSURANCE	7,543.17	8,022.00	(478.83)	13,752.00	6,208.83	54.85%
512255	PAPER SERVICE	8,533.30	12,833.33	(4,300.03)	22,000.00	13,466.70	38.79%
512256	GENETIC TESTS	3,960.00	5,366.67	(1,406.67)	9,200.00	5,240.00	43.04%
512296	COMPUTER SUPPORT	2,221.22	1,429.17	792.05	2,450.00	228.78	90.66%
529160	INTERPRETER FEE	1,023.75	991.67	32.08	1,700.00	676.25	60.22%
529299	PURCHASE CARE & SERVICES	45,360.00	37,100.00	8,260.00	63,600.00	18,240.00	71.32%
531003	NOTARY PUBLIC RELATED	230.00	116.67	113.33	200.00	(30.00)	115.00%
531246	FPLS FEES	1,316.00	1,318.33	(2.33)	2,260.00	944.00	58.23%
531298	UNITED PARCEL SERVICE UPS	11.44	-	11.44	-	(11.44)	#DIV/0!
531301	OFFICE EQUIPMENT	1,009.75	2,041.67	(1,031.92)	3,500.00	2,490.25	28.85%
531303	COMPUTER EQUIPMT & SOFTW/	3,115.82	-	3,115.82	-	(3,115.82)	#DIV/0!
531311	POSTAGE & BOX RENT	9,444.28	11,491.67	(2,047.39)	19,700.00	10,255.72	47.94%
531311	POSTAGE - NIVD	1,293.89	204.17	1,089.72	350.00	(943.89)	369.68%
531312	OFFICE SUPPLIES	9,141.16	7,875.00	1,266.16	13,500.00	4,358.84	67.71%
531313	PRINTING & DUPLICATING	1,853.23	1,050.00	803.23	1,800.00	(53.23)	102.96%
531314	SMALL ITEMS OF EQUIP	658.84	-	658.84	-	(658.84)	#DIV/0!
531321	PUBLICATION OF LEGAL NOTICE	445.80	758.33	(312.53)	1,300.00	854.20	34.29%
531323	SUBSCRIPT TAX,LAW & OTHER	1,890.55	1,760.50	130.05	3,018.00	1,127.45	62.64%
531324	MEMBERSHIP DUES	1,855.00	1,111.25	743.75	1,905.00	50.00	97.38%
531326	ADVERTISING	142.46	-	142.46	-	(142.46)	#DIV/0!
531348	EDUCATIONAL SUPPLIES	978.50	758.33	220.17	1,300.00	321.50	75.27%
531351	GAS/DIESEL	-	58.33	(58.33)	100.00	100.00	0.00%
532325	REGISTRATION	1,690.00	1,712.08	(22.08)	2,935.00	1,245.00	57.58%
532332	MILEAGE	788.70	991.67	(202.97)	1,700.00	911.30	46.39%
532334	COMMERCIAL TRAVEL	2,587.00	468.42	2,118.58	803.00	(1,784.00)	322.17%
532335	MEALS	338.88	641.67	(302.79)	1,100.00	761.12	30.81%
532336	LODGING	661.43	2,216.67	(1,555.24)	3,800.00	3,138.57	17.41%
532339	OTHER TRAVEL & TOLLS	141.96	163.33	(21.37)	280.00	138.04	50.70%
532340	CONTRACTED EXTRADITIONS	1,788.00	5,833.33	(4,045.33)	10,000.00	8,212.00	17.88%
532325	TELEPHONE & FAX	777.32	1,458.33	(681.01)	2,500.00	1,722.68	31.09%
535242	MAINTAIN MACHINERY & EQUIP	342.43	816.67	(474.24)	1,400.00	1,057.57	24.46%
571004	IP TELEPHONY ALLOCATION	1,612.94	1,612.92	0.02	2,765.00	1,152.06	58.33%
571005	DUPLICATING ALLOCATION	130.69	130.67	0.02	224.00	93.31	58.34%
571007	MIS DIRECT CHARGES	1,048.54	-	1,048.54	-	(1,048.54)	#DIV/0!
571009	MIS PC GROUP ALLOCATION	20,165.25	18,943.17	1,222.08	32,474.00	12,308.75	62.10%
571010	MIS SYSTEMS GRP ALLOC(SIS)	5,628.00	5,628.00	-	9,648.00	4,020.00	58.33%
591519	OTHER INSURANCE	2,010.19	2,216.67	(206.48)	3,800.00	1,789.81	52.90%
Totals		697,216.19	733,474.58	(36,258.39)	1,257,385.00	560,168.81	55.45%

Other Financing Sources (Uses)

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
#DIV/0!							
Totals		-	-	-	-	-	#DIV/0!
Total Business Unit		159,840.81	114,379.42	45,461.39	196,079.00	36,238.19	81.52%

Jefferson County
Contingency Fund
For the Year Ended December 31, 2014

Ledger Date	Description	General (599900)	Vested Benefits (599909)	Authority	Publish Date
1-Jan-14	Tax Levy	543,473.00	275,000.00		
9-Sep-14	Additional Boiler Cost	(87,500.00)		County Board	
Total amount available		455,973.00	275,000.00		
Net		455,973.00	275,000.00		
Potential Contingency Transfers: For Citrex Purchase Sheriff Contract		70,605.00			