* REVISED 12-05-16

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

Date: Thursday, December 8, 2016
Time: 8:30 a.m.

Committee members: Jones, Richard (Chair), Rinard, Amy, Hanneman, Jennifer (Vice Chair), Kutz, Russell, Jaeckel, George

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. Election of a Secretary (8:30 a.m.)
6. Approval of Finance Committee minutes for November 10, 2016. (8:30 a.m.)
7. Communication (8:35 a.m.)
8. Public comment (Members of the public who wish to address the Committee must register their request at this time)
9. 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 (8:35 a.m.)
10. Convene in closed session pursuant to section 19.85 (1)(e) 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 the disposition of foreclosed properties, setting minimum bids for the sale of foreclosed properties and considering offer to purchase on foreclosed properties
11. Reconvene in open session (9:00 a.m.)
12. Discussion and possible action on foreclosing on tax delinquent properties (9:00 a.m.)
13. Discussion and possible action of approval for Administration charges for Dental Insurance (9:15 a.m.)
14. Review of the financial statements and department update for October 2016-Finance Department (9:15 a.m.)
15. Review of the financial statements and department update for October 2016-Treasurer
16. Review of the financial statements and department update for October 2016-Child Support
17. Discussion of funding for projects related to the new Highway Facilities and sale of old Highway Facilities (9:20 a.m.)
18. Discussion and possible action on the fund balance policy. (9:20 a.m.)
19. *Discussion and possible action of approval for the purchasing of property located at 302 and 304 South Center Avenue and 210 East Dodge Street in Jefferson, Wisconsin. (9:25 a.m.)
20. Discussion on 2016 projected budget expenditures vs. actual expenditures (9:30 a.m.)
21. Update on contingency fund balance (9:30 a.m.)
22. Set future meeting schedule, next meeting date, and possible agenda items (9:35 a.m.)
23. Payment of invoices (9:35 a.m.)
24. Adjourn (10:00 a.m.)

Next scheduled meetings:
Thursday, January 12, 2017 Regular Meeting
Thursday, February 9, 2017 Regular Meeting
Thursday, March 9, 2017 Regular Meeting
Thursday, April 13, 2017 Regular Meeting
Thursday, May 11, 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
November 10, 2016

Committee members: Jones, Richard (Chair)
Rinard, Amy
Hanneman, Jennifer (Vice Chair)
Smith, Timothy (Secretary) (excused)
Jaeckel, George

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 except for Tim Smith who was excused. Other County Board Members present were Jim Schroeder. Staff in attendance were Ben Wehmeier, Blair Ward, Connie Freeberg, John Jensen and Brian Lamers. Others present Robert Phillips (Internship-Admin with UW Whitewater).

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 October 13, 2016**. A motion was made by Jaeckel/Hanneman to approve the October 13, 2016 minutes. The motion passed 3-0. Rinard abstained.

6. **Communications** – None.

7. **Public Comments** – None.

8. **Discussion and possible action on resolution for disallowance of claims.** No claims this month. No action needed.

9. **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.** Ward informed the committee that no bids were received on property 291-0815-0424-040, 510 South Second St, Watertown. Ward explained he did receive and email from an individual that was interested in the property. Ward explained that he informed the individual that he should submit an offer or come to the Finance Committee. There was no response. After discussion, a motion was made to put the property back on the Wisconsin Surplus website and also publish in the paper to accept bids. A motion was made by Jaeckel/Jones to place the property back on the auction website and publish in the paper with a deadline of January 10, 2017. The motion passed 4-0.

   After closed session, the committee reconsidered agenda item 9.

   A motion was made by Jaeckel/Hanneman to amend the previous motion to allow administration and corporation counsel to negotiate an offer to purchase the property located at 510 South Second Street located in Watertown, WI with the individual who expressed interest in purchasing the property; if these negotiations are unsuccessful, administration and corporation counsel are authorized to advertise the property in the best interest of the County. The committee established a minimum amount that the county would accept for this property.

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10. **Convene in closed session pursuant to section 19.85 (1)(e) 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 the disposition of foreclosed properties, setting minimum bids for the sale of foreclosed properties and considering offer to purchase on foreclosed properties.** Roll call was taken with all voting to convene in closed session. Discussion was held in closed session.

11. **Reconvene in open session.** A motion was made by Jones/Jaeckel to reconvene in open session. The motion passed 4-0.

12. **Discussion and possible action on foreclosing on tax delinquent properties.** A motion was made by Jaeckel/Hanneman to enter into an agreement with the Virginia and Alan Kreger for the payment of delinquent taxes and interest as discussed in closed session. The motion passed 4-0.

    A motion was made by Jaeckel/Rinard for administration to proceed with foreclosing on tax delinquent properties that were presented to the committee with the exception of numbers 5, 25, 28, 35, 42 and 45. The motion passed 4-0.

13. **Discussion and possible action on resolution for third-party administration for Worker's Compensation.** A motion was made by Hanneman/Jaeckel to approve and send the resolution to the County Board for approval for the third-party administration contract for Worker's Compensation. The motion passed 4-0.

14. **Review of the financial statements and department update for September 2016-Finance Department.** Lamers stated there is nothing unusual and should be in line with the budget.

15. **Review of the financial statements and department update for September 2016-Treasurer's Office.** Lamers stated that interest on taxes is lower than anticipated. Currently, it will be about $14,000 below the estimated budget at the end of the year. Regular interest on investments is about $112,000 above budgeted revenue at the end of the year. Fair market adjustment currently is at ($191,000) which is adjusted monthly. With the Tax deeds there is a $48,130 gain on sale on foreclosed properties, but the County will have a demolition invoice for the Sullivan property and possible losses on the three remaining properties.

16. **Review of the financial statements and department update for September 2016-Child Support Department.** Nothing unusual noted. Revenue comes in quarterly which will result in revenue usually being different than budget estimates.

17. **Discussion of funding for projects related to the new Highway Facilities for sale of old Highway Facilities.** Wehmeier stated there is no real update from what was discussed at the last meeting. He updated the committee on the demolition on some of the remaining buildings.

18. **Discussion on 2016 projections of budget vs. actual.** Lamers stated as noted with the Treasurer, the reduction in fair market value on investments. Clerk of Courts for court reimbursement expenditures are above budget at approximately $65,000 but feels some of it will get covered with the other business units within the department. MIS may be a concern with the additional consultant fees, staff will continue to monitor, current estimates are $20,000 over. Sheriff is currently projected to be over budget approximately $50,000 with the majority being from the Jail. There needs to be a conversation on what has to be shifted from the Jail Assessment fund to the Jail

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business unit. Wehmeier stated that the estimation for the Fair Park is around $25,000 over budget as a whole with the Fair Week being about $96,000 over budget. Human Services is doing well with $500,000 surplus but they are facing a lot of unique placements that may cost more money.

19. **Discussion and possible action on the 2017 budget and Supervisors amendments.** No amendments were received.

20. **Update on contingency fund balance.** Lamers directed the Finance Committee to the schedule showing the current balance of 2016 general contingency of $333,464, however there is the possible approval of $12,000 for the Sheriff's Department for a server for the body cameras. The vested benefits balance is $280,000.

21. **Set future meeting schedule, next meeting date, and possible agenda items.** The next regular meeting is December 8, 2016. Agenda items will include foreclosed properties, update on the Highway Shop projects and budget to actual projections. Wehmeier will be contacting WMMIC to attend a future Finance Committee to discuss claims and the County's liability for those claims.

22. **Payment of Invoices-**After review of the invoices, a motion was made by Hanneman/Jaeckel to approve the payment of invoices totaling $637,402.65 for the main review and $2,135,691.25 for the other payments, p-cards and payroll deductions. The motion passed 4-0.

23. **Adjourn** – A motion was made by Jaeckel/Hanneman to adjourn at 10:20 a.m. The motion passed 4-0.

Respectfully submitted,

Jennifer Hanneman
Finance Committee
Jefferson County
/bll

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Listing of Foreclosed Properties-Finance Committee

	Property Information			Value		Total Unpaid				
	Parcel Number	Address	Municipality	Assessment	Est FMV	Unpaid Taxes	Interest	Total	Notes	
1	010-0515-0221-005	N2389 CTH D, Fort Atkinson	T. Hebron	211,600.00	199,100.00	48,824.39	39,789.91	88,614.30	Sold 109,320	
2	010-0515-0221-006	N2397 CTH D. Fort Atkinson	T. Hebron	184,300.00	173,400.00	45,369.20	37,328.38	82,697.58	Sold	
3	012-0816-0522-002	N9686 CTH SC Watertown	T. Ixonia	135,000.00	125,700.00	22,304.54	14,762.90	37,067.44	Sold 37,630.00	
4	012-0816-0522-003	Across Street N9686 CTH SC	T. Ixonia	38,000.00	35,700.00	4,620.37	2,198.81	6,819.18	Sold	
5	020-0814-0744-035	Rubidell Resort Condo Unit 335	T. Milford	5,000.00	4,600.00	1,005.62	862.05	1,867.67	Sold 2,650.00	
6	020-0814-0744-074	Rubidell Resort Condo Unit 558	T. Milford	5,000.00	4,600.00	942.45	772.61	1,715.06	Sold 5,252.52	
7	020-0814-0744-090	Rubidell Resort Condo Unit 574	T. Milford	5,400.00	5,000.00	753.03	798.67	1,551.70	Sold 2,850.00	
8	020-0814-0744-111	Rubidell Resort Condo Unit 595	T. Milford	8,200.00	7,600.00	1,020.78	961.40	1,982.18	Sold 3,000.00	
9	141-0715-0733-050	327 N. Watertown St, Johnson Ck	V. Johnson Ck	39,600.00	41,300.00	12,247.83	8,080.74	20,328.57	Sold	
10	181-0616-0313-070	149 Main St. Sullivan	V. Sullivan	58,000.00	50,600.00	30,300.10	15,922.14	46,222.24	Sold 6,650.00	
11	226-0514-0421-188	415 Roosevelt St Fort Atkinson	C. Fort Atkinson	116,400.00	110,800.00	27,935.92	20,659.99	48,595.91	Sold 49,130.00	
12	290-0813-0511-005	1204 Main St. Waterloo	C. Waterloo	13,200.00	12,600.00	20,930.67	11,700.41	32,631.08	Sold $13,000	*
13	291-0815-0331-002	302 Front St. Watertown	C. Watertown	46,000.00	45,600.00	11,567.65	7,230.38	18,798.03	Sold Watertown	
14	291-0815-0331-050	308 Front St. Watertown	C. Watertown	1,500.00	1,500.00	272.66	144.62	417.28	Sold Watertown	
15	291-0815-0423-052	304 S Monroe St. Watertown	C. Watertown	125,100.00	124,000.00	41,110.14	25,721.75	66,831.89	Sold 30,000.00	
16	291-0815-0424-040	510 South Second St. Watertown	C. Watertown	27,000.00	26,800.00	29,556.65	11,973.51	41,530.16	10/11 Auction	**
Total						298,762.00	198,908.27	497,670.27		

*Special Assessment 18,158.56
** Special Assessment 22,703.35

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Brian Lamers

From: Blair Ward
Sent: Monday, November 28, 2016 5:13 PM
To: Brian Lamers; Richard Jones
Cc: Connie Freeberg; Benjamin Wehmeier
Subject: N9686 CTH SC
Attachments: 16643-10 Jefferson County.pdf

Brian and Dick:

I followed up with the successful bidder (Don and Ms. Gable, 920.285.9113) for N9686 CTH SC (former Capin property). I spoke with Ms. Gable. She said that their bank is unwilling to finance the amount of $5200 which was the minimum bid for the property. The opening bid was $2700 and Ms. Gable said that she was the only bidder and bid $2700, but did indicate to the auction site that she would go as high as $5200 if necessary to out-bid someone else. Because she was the only bidder, and because her bank is unwilling to lend them $5200 to purchase the property, they are indicating that they will purchase the property for $2700. I told her that I would inform the finance committee and let her know.

This can be discussed at the next Finance Committee meeting on December 8th.

Let me know if you have any questions.

J. Blair Ward
Corporation Counsel
Jefferson County
311 S. Center Ave., Room 110
Jefferson, WI 53549
(920) 674-7135 main
(920) 674-7399 facsimile

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From: Blair Ward
Sent: Monday, October 17, 2016 11:19 AM
To: 'Wisconsin Surplus - 2'; Connie Freeberg
Cc: 'wrf@wisconsinsurplus.com'
Subject: RE: #16643-10 - Jefferson County, Wisconsin - Tax Delinquent Real Estate

Wisconsin Surplus:

I received a call from Don Gable who stated that he was the successful bidder on the property located across the Street from - N9686 CTH SC, Watertown, WI 53094. Mr. Gable informed me that the last day to submit payment is October

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19th. He is requesting additional time to work with his bank to obtain financing. I told him that I did not see any problems with giving him until October 26th to submit payment. Let me know if you see any issues.

Thank you.

J. Blair Ward
Corporation Counsel
Jefferson County
311 S. Center Ave., Room 110
Jefferson, WI 53549
(920) 674-7135 main
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From: Blair Ward
Sent: Thursday, October 13, 2016 9:35 AM
To: 'Wisconsin Surplus - 2'; Connie Freeberg
Cc: 'wrf@wisconsinsurplus.com'; Brian Lamers; Benjamin Wehmeier; Richard Jones
Subject: RE: #16643-10 - Jefferson County, Wisconsin - Tax Delinquent Real Estate

Wisconsin Surplus:

Please accept the highest bids for both of these properties. I recognize that the property located at 327 North Watertown Street did not meet the minimum bid set by the county, but the county is willing to accept the highest offer.

The Finance Committee voted to continue listing the property that did not receive any bids located at 510 South 2nd Street in Watertown. The Committee would like this property listed immediately with the same opening and minimum bid amounts and an ending bid date of November 8th, 2016.

Let me know if you have any questions.

Thank you.

J. Blair Ward
Corporation Counsel
Jefferson County
311 S. Center Ave., Room 110
Jefferson, WI 53549
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From: Wisconsin Surplus - 2 [mailto:support@WisconsinSurplus.com]
Sent: Tuesday, October 11, 2016 11:02 AM
To: Connie Freeberg; Blair Ward
Cc: support@WisconsinSurplus.com
Subject: #16643-10 - Jefferson County, Wisconsin - Tax Delinquent Real Estate

Attached are copies of invoices for the winning bidders. We have NOT sent the invoices out pending approval from your office. Many thanks!

Your online auction has concluded. I have attached a copy of the bidder invoices for your auction in a PDF file. We suggest you print these out and as you are notified that we have received payment you update that information on your hard copy for your records and assistance when the bidder calls/arrives to retrieve their item(s).

After each buyer pays us we will email you and then you may release the item(s). The buyers will contact you to schedule pick-up. Buyers may or may not have a paid receipt depending on their payment method – regardless if we notify you of payment that is sufficient to release the item(s). Please make sure any vehicle/Boat titles are easily available. You will need to sign them and give them to the winning bidders, at time of pick-up. Your final payment check and settlement will be mailed out 1-3 business days after your auctions advertised removal deadline. We write/mail checks on Tuesdays and Thursdays.

The payment deadline for your auction is: 5pm on October 19, 2016

Thank you for your Business -

Wisconsin Surplus Online Auction

BIDDERS WHO HAVE PAID

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WISCONSIN SURPLUS
ONLINE AUCTION

202 W. Front Street -- PO Box 113
Mount Horeb, WI 53572
608-437-2001
Sellers Permit/Tax ID: 456-1028844448-04

FEIN: 39-1982769

Invoice

#161011-66115-10
10/11/2016

Catherine Goebel
N. 9655 County Rd SC
Watertown WI 53094

Phone: 920-285-3904
Email: cgoebelx@yahoo.com

--PAYMENT DEADLINE: 5pm on October 19, 2016 -- You will lose your bidding number if not paid on time --

Online Auction **#16643-10 - Jefferson County, Wisconsin - Tax Delinquent Real Estate** - You are a winning bidder. Please contact Wisconsin Surplus prior to the above payment deadline to make payment arrangements.

1. **Payment Methods:**
   - Send guaranteed checks to Wisconsin Surplus, PO Box 113, Mount Horeb WI 53572.
   - Wire Transfer Directions available upon request.
   - Pay at our Office in Mount Horeb Via Cash, Guaranteed Check or Money Order
   - Credit card, PayPal,Personal & Business Checks are NOT acceptable forms of payment - no exceptions
2. **General Contact:** Blair Ward, Corporation Counsel (M-F 8-5pm) at (920) 674-7135 or JBlairw@jeffersoncountywi.gov
3. **Deed Transfer Contact** Blair Ward, Corporation Counsel (M-F 8-5pm) at (920) 674-7135 or JBlairw@jeffersoncountywi.gov
4. **Deed Transfer:** You must notify Blair Ward in writing (Fax, Email, Mail) as to who will be the owner of record for the property - So Blair Ward can have the deed drafted properly. Please contact Blair Ward with any questions related to the deed transfer.
5. **Note:** Once payment is received Wisconsin Surplus will notify Buyer and Seller. After payment notification buyer is to contact Blair Ward and relay to him/her in written form any and all required deed transfer information. At which point all required information is received by Blair Ward he/she will begin the deed transfer process.

Bidder	Item	Qty	Description	Tax	Amount
66115	66027	1	**Vacant Corner Lot in Ixonia, WI** **- Address:** Across Street from - N9655 CTH SC, Watertown, WI 53094 **- County Map:** Jefferson County GIS Mapping **- Land Records:** Jefferson County Land Records **- Municipality:** Town of Ixonia **- Parcel Number:** 012-0816-0522-003 **- Opening Bid:** $2,700 **- Acres:** 0.917 Acre **- Lot Dimensions:** Irregular **- Zoning:** Contact county and local zoning agency for exact zoning. **- Type of Access to Property:** Off Public Roadway **- School District:** Watertown **- Structures On Property:** None - Vacant **- Property Vacant:** Yes **- Property Clear of previous owner's personal property:** Buyer is responsible for removal of any and all personal property, if any **- Legal Description:** A part of the fractional Northwest ¼ of the Northwest ¼ of Section 5, Township 8 North, Range 16 East, Town of Ixonia, Jefferson County, Wisconsin, described as follows: Commencing in the center of the North line of said Section 5 where the said line intersects the road running South through the North ½ of said Northwest ¼ of said Section 5; thence Westerly along the center of said North line 17 ½ rods to the Northeast corner of the land formerly owned by August Walter; thence South along the East line of said land 12 rods and 13 feet to a point; thence East parallel with the North line of said Section 5, 17 ½ rods to the center of said road running South; thence North along the center of said road, 12 rods and 13 feet to the place of beginning. EXCEPTING THEREFROM land conveyed to Dodge County for highway purposes in Volume 256 of Deeds on Page 326. FURTHER EXCEPTING land conveyed to Jefferson County for highway purposes in Volume 547 of Records on Page 721. FURTHER EXCEPTING land conveyed to Jefferson County for highway purposes in Volume 680 of Records on Page 868. FURTHER EXCEPTING land conveyed to Jefferson County for highway purposes in Document No. 1305465. PIN #012-0816-0522-003 **- Title Type:** Quit Claim Deed **- Deed Transfer Fee:** 30 **- Title Transfer Terms:** Deed will be issued upon payment in full. **- Clear Title:** No abstract, title insurance, or survey will be provided by the seller. The winning bidder is responsible for recording fees, taxes, special assessments and special charges etc., if any -- as provided in Wis Stat. 75.521(8), (Wisconsin Statutes 2009-2010). Bidders are encouraged to research title. Purchaser is responsible for acquiring title insurance if required. **- Estimated Yearly Taxes:** $577.88 -- Buyer responsible for all future real estate taxes. Upcoming real estate bills and special charges, assessments and other fees will be the responsibility of the successful bidders. **- Defects:** **- Overall Condition:** Property is being sold "As Is". It is the bidder's responsibility to determine condition and any defects. Bidders are strongly encouraged to make personally inspection prior to bidding. Property is subject to all easements, right-of-way, and restrictions of record, if any. Jefferson County makes no representation or guarantee with respect to the use, condition, title, access or occupancy of the property. (Caution: Properties may be occupied and you may not be granted access by occupants). Jefferson County reserves the right to reject any and all bids for any reason or no reason. All final bids must be formally accepted by Jefferson County. **- County Contact:** -- Questions: Blair Ward, Corporation Counsel (M-F 8-5pm) at (920) 674-7135 or JBlairw@jeffersoncountywi.gov - 311 S. Center Avenue, Jefferson, WI 53549; Fax: (920) 674-7399 - Click on Photo or Item # for full Details	0.10	5200.00

Bid total:	5200.00
Premium:	520.00

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	Property Information			Value		Total Unpaid		
	Parcel Number	Property Address	Municipality	Assessment	EST FMV	Taxes	Interest	Total
3	008-0714-0114-016	Todd Brunner	T. Farmington	62,100	60,700	7,728.56	3,642.16	11,370.72
4	008-0715-1042-001	Todd Brunner	T. Farmington	36,400	35,600	4,289.96	1,894.73	6,184.69
5	010-0515-0333-000	Alan L Kreger W3675 Lower Hebron Rd Fort Atkinson	T. Hebron	80,200	79,100	15,772.49	11,576.73	27,349.22
6	014-0615-1333-001	Neil & Karen Thompson W2890 County Road Y Helenville	T. Jefferson	83,400	85,800	12,545.40	5,859.35	18,404.75
11	020-0814-0613-008	Real Time Investments W7075 Main St Watertown WI 53094	T. Milford	26,000	24,700	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	8,100	452.12	177.02	629.14
25	022-0613-0533-047	Betty Alder W9354 Oakland Rd GAL Petitioned for Extension on Time to Redeem-Judge Ext until 6/1/17	T. Oakland	193,200	202,200	40,302.44	21,187.10	61,489.54
25	022-0613-0533-059	Betty Alder GAL Petitioned for Extension on Time to Redeem-Judge Ext until 6/1/17	T. Oakland	12,000	12,600	2,364.27	1,362.01	3,726.28
26	026-0616-1714-006	K, L & A Lausten W1710 County Road F Sullivan	T. Sullivan	47,900	43,500	7,918.94	3,146.18	11,065.12
26	026-0616-1714-007	K, L & A Lausten W1714 County Road F Sullivan	T. Sullivan	48,100	43,700	5,359.35	2,157.62	7,516.97
27	026-0616-1714-008	Karen Lausten W1718 County Road F Sullivan	T. Sullivan	65,300	59,300	11,454.07	5,251.04	16,705.11
28	032-0814-1043-000 BANKRUPTCY STAY	John & Terri Spaude N8990 West Rd Watertown	T. Watertown	281,000	239,000	26,497.75	11,627.54	38,125.29
30	141-0714-1234-000	Stoney Creek Condos of Johnson Creek **$62,583.05 Held in Trust	V. Johnson Creek	91,200	89,200	135,670.63	85,664.35	221,334.98
31	141-0715-0731-004	Richar Enterprises LLC	V. Johnson Creek	318,800	326,800	124,225.08	89,016.29	213,241.37
32	171-0516-2242-079	Steven Herr 111 S Fourth St Palmyra	V. Palmyra	115,700	102,800	22,896.93	12,585.35	35,482.28
35	226-0514-0322-132	Lucille Kelm 420 Clarence St GAL Petitioned for Extension on Time to Redeem-Judge Ext until 6/1/17	C. Fort Atkinson	141,900	139,000	19,107.69	8,051.21	27,158.90
39	241-0614-1124-016	Pakhar and Mohinder Singh 721 S Main St Jefferson	C. Jefferson	60,000	59,600	13,578.84	6,270.79	19,849.63
40	241-0614-1141-033	Karen Vogel 357 Brickyard Ct Jefferson	C. Jefferson	38,800	38,600	6,389.68	2,789.93	9,179.61
42	290-0813-0712-004	Brian & Bruce Braunschweig 201 Van Buren St Waterloo	C. Waterloo	106,900	107,800	9,766.09	2,677.44	12,443.53
44	291-0815-0411-139	Jeffrey Dewitt 605 E Division St Watertown	C. Watertown	113,500	113,100	24,684.59	13,642.00	38,326.59
45	291-0815-0411-209	Boparai LLC 905 E Main St Watertown	C. Watertown	184,600	183,900	25,769.23	6,899.70	32,668.93
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
47	291-0815-0921-090	Ervin & Everlyn Rosenow 1400 Neenah St Watertown	C. Watertown	81,800	81,500	17,669.58	7,214.12	24,883.70
						548,546.76	312,206.13	860,752.89

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Connie Freeberg

From:	Karen Schadt <townofmilfordclerk@gmail.com>
Sent:	Wednesday, March 16, 2016 8:20 AM
To:	Blair Ward
Cc:	Connie Freeberg; Jeff Ziebell; Joe Donnelly; Jason Hoffman
Subject:	W7075 Main Street, Watertown Parcel No. 020-0814-0613-008

Hi Mr. Ward. I was asked at the last meeting of the Town of Milford Board to send you an email outlining the agreement we had reached with John Jensen regarding this property.

As you will recall, the town has razed the building that was on the parcel. After the razing was completed, we filed the necessary documents with the court to complete this matter and reached the following agreement with Mr. Jensen:

1. The township will not be seeking the $10,000.00 reimbursement from the county as provided by statute.

2, The township will not be placing a special assessment on the property for the razing of the building.

2. In return, Jefferson County would foreclose the property. When the foreclosure was completed, the property would be deeded to the township at no cost and with a clear title. It will then be the township's responsibility to sell the property.

3. The back taxes that are due will not be collected from the town at the time of deeding.

4. You will find an Amended Report and Affidavit As to Razing of Building filed with the court on April 14, 2014 and an Order Confirming Report filed with the court on August 18, 2014. Both of these documents show our cost of razing of the building to be $22,795.34. We are assuming that this will show as a lien against the property.

Thank you for your assistance in completing this matter.

Karen Schadt, Clerk

Item 9-12

Tax Statement Date Printed: 11/30/16

PIN : 020-0814-0613-008
Computer # : 020037400000
Owner . . . : REAL TIME INVESTMENTS INC
:
:
Address . . : W7075 MAIN ST WATERTOWN
:

Description : LOTS 4&5, BLK 1, EX 100FT
: N&S BY 40FT E&W IN NW/C LOT
: 4, VILL OF HUBBLETON
:
:
:

Tax Year 2016 Sch Dist: WATERLOO SC DOCUMENT NO: 1339901

Values Land	Use Asmt	Improvement	Wood	Total Assmnt	WFMV	EFMV	Acres
26,000				26,000		25,300	

Assessed Acres: .308

Tax Year	General Tax Due	Special Tax Due	Tax Paid	Lottery Claimed	Tax Unpaid	Interest/ Penalty	Other Charges	Total Unpaid
2016	395.29	.00	.00	.00	395.29	.00	.00	395.29
2015	411.19	.00	.00	.00	411.19	41.12	.00	452.31
2014	406.60	.00	.00	.00	406.60	89.45	.00	496.05
2013	776.20	170.78	.00	117.38	829.60	282.06	.00	1,111.66
2012	1,226.49	170.78	.00	91.44	1,305.83	600.68	.00	1,906.51
2011	1,284.09	170.78	.00	93.59	1,361.28	789.54	.00	2,150.82
2010	1,243.29	161.96	.00	84.19	1,321.06	924.74	.00	2,245.80
2009	1,239.22	153.92	1,312.64	80.50	.00	.00	.00	.00
2008	1,205.87	145.20	1,272.87	78.20	.00	.00	.00	.00
2007	1,661.15	137.90	1,709.60	89.45	.00	.00	.00	.00
2006	1,456.31	134.04	1,494.96	95.39	.00	.00	.00	.00
2005	1,529.85	123.24	1,570.64	82.45	.00	.00	.00	.00
2004	1,529.20	117.60	1,545.24	101.56	.00	.00	.00	.00
2003	1,479.66	332.00	1,727.64	84.02	.00	.00	.00	.00
2002	1,397.52	325.80	1,639.49	83.83	.00	.00	.00	.00
2001	1,469.38	311.40	1,699.57	81.21	.00	.00	.00	.00
2000	1,491.68	297.00	1,714.58	74.10	.00	.00	.00	.00
1999	1,420.62	288.00	1,542.48	166.14	.00	.00	.00	.00
1998	1,208.52	96.00	1,254.10	50.42	.00	.00	.00	.00
1997	1,275.17	48.00	1,250.37	72.80	.00	.00	.00	.00
1996	1,088.16	.00	1,088.16	.00	.00	.00	.00	.00
1995	836.77	.00	836.77	.00	.00	.00	.00	.00

Payoff Figure For November 2016 : 8,758.44

Signed : _____

Item 5-12

Brian Lamers

From: Blair Ward
Sent: Tuesday, November 22, 2016 4:14 PM
To: Brian Lamers
Cc: Benjamin Wehmeier; John Jensen; Connie Freeberg
Subject: W7075 Main Street, Watertown Tax Foreclosure

Brian:

Jeff Ziebell from the town of Milford is asking Jefferson County to convey the above property to the town at no charge. Mr. Ziebell addressed the Finance Committee a few months ago and was informed that the county would not be able to consider his request until the county had title to the property. The county intends to have title to the property in a few weeks through a tax foreclosure.

I recommend that Mr. Ziebell address the Finance Committee at its December 8th meeting to restate his request. Attached is the written request from the Town that provides more details on this issue.

Please include the attached in the agenda packet.

Let me know if you have any questions.

J. Blair Ward
Corporation Counsel
Jefferson County
311 S. Center Ave., Room 110
Jefferson, WI 53549
(920) 674-7135 main
(920) 674-7399 facsimile

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1317_001.pdf

Item 9-12

Brian Lamers

From: Blair Ward
Sent: Wednesday, November 23, 2016 11:01 AM
To: Richard Jones
Cc: Brian Lamers; Connie Freeberg; Benjamin Wehmeier
Subject: FW: Finance Agenda for December

Dick:

It is my opinion that a determination about rent can be made under agenda items 9,10 or 12. Below is a summary of the properties prepared by Connie that will assist the Finance Committee at its meeting on December 8th.

Let me know if you have any questions.

Item #3 (Brunner) 008-0714-0114-016: vacant land
Item #4 (Brunner) 008-0715-1042-001: vacant land with a small shed that was used by contractors who constructed I-94.
Item #6 (Thompson) 014-0615-1333-001: house but full of stuff and no one is supposedly living in it
Item #11 (Real Time Investments) 020-0814-0613-008: Town is interested in parcel (vacant land)
Item #13 (Varese Hunter) 020-0814-0743-048: believe there may be a recreational unit on parcel located in Rubidell Resort
Item #26 (Lausten) 026-0616-1714-006 and 026-0616-1714-006: Leonard Lausten died and an attorney contacted the Treasurer's office for a payout so that they could settle the estate.
Item #27 (Karen Lausten) 026-0616-1714-008: Recreational cottage around Rome Lake
Item #30 (Stoney Creek) 141-0714-1234-000: vacant land
Item #31 (Richar Enterprises) 141-0715-0731-004: Vacant land
Item #32 (Herr) 171-0516-2242-079: House either needs to be demolished or repaired; no one living there
Item #39 (Singh) 241-0614-1124-016: vacant land
Item #40 (Vogel) 241-0614-1141-033: vacant land
Item #42 (Braunschweig) 290-0813-0712-004: House with one or both of the Braunschweigs living in it.
Item #44 (Dewitt) 291-0815-0411-139: Rental?
Item #45 (Boparai) 291-10815-0411-209: County Administrator wants us to hold off taking a judgment because he wants to obtain a Brownfield Grant.
Item #47 (Rosenow) 291-0815-0921-090: We believe Mark Rosenow moved out and the house is vacant.

J. Blair Ward
Corporation Counsel
Jefferson County
311 S. Center Ave., Room 110
Jefferson, WI 53549
(920) 674-7135 main
(920) 674-7399 facsimile

Item 9-12

George L. Neuberger, Jr.
Andrew R. Griggs
Mark S. Sweet
Jay S. Smith
~~~~
Nicole N. Schrier
Jonathan P. Longfield
Ethan C. Geis
~~~~
Carol M. Lorenz
Retired

Neuberger, Griggs, Sweet & Smith, LLP

Attorneys and Counselors at Law
122 East Lake Street
P.O. Box 190
Lake Mills, Wisconsin 53551
Telephone: (920) 648-8381 Fax: (920) 648-5636

Serving South Central Wisconsin Since 1922

Watertown Office:
136 Hospital Drive
Watertown, WI 53098
Phone: (920) 261-1630
Fax: (920) 261-0339

December 6, 2016

Jefferson County Finance Committee
C/O Attorney Blair Ward

Via E-mail Only
jblairw@jeffersoncountywi.gov

RE: 1400 Neenah Street, Watertown, WI 53094

Dear Committee Members:

I am sending you this letter on behalf of my client, Mary Lindemann. Ms. Lindemann is the daughter of Evelyn M. Rosenow and the step-daughter of Ervin H. Rosenow. Ervin and Evelyn are both deceased. The County recently acquired title via a property tax foreclosure of the above-referenced property that was previously titled in Ervin and Evelyn Rosenow's name.

The purpose of this letter is to request that the County allow Mary Lindemann to repurchase this property for payment of all the delinquent taxes and other required expenses pursuant to Jefferson County Ordinance No. 2002-12. It is my understanding that my client can make payment of all the necessary funds almost immediately if this sale is approved.

My understanding is that Ms. Lindemann intends to appear at your committee meeting on December 8th, 2016 to answer any questions. If you should need anything more from me, please feel free to contact me. Thank you for your consideration of this request.

Very truly yours,

NEUBERGER, GRIGGS, SWEET & SMITH, LLP

By

Jay S. Smith

JSS/md
attyjss@nlgslaw.com

Item 9-12

RESOLUTION NO. 2016-___

Extending Administration Services Contract for Dental Insurance Plan

Executive Summary

Jefferson County maintains a self-funded plan for dental insurance. In 2008, Delta Dental was selected by Jefferson County to administer its dental insurance plan through December 31, 2016. Jefferson County has contracted with Delta Dental at a cost of $3.86 per employee per month for administrative services since 2008. Delta Dental is proposing to renew the contract with the County at a cost of $4.06 per employee per month for January 1, 2017 through December 31, 2019. The administrative cost is estimated to increase by $1,128 annually for a total cost of $22,898 per year. The Finance Committee acted on this resolution at its December 8th, 2016 committee meeting and approved forwarding to the County Board for approval.

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

WHEREAS, Jefferson County maintains a self-funded plan for dental insurance, and

WHEREAS, Delta Dental has proposed to renegotiate its contract with an increase to the administrative cost from $3.86 to $4.06 per employee per month beginning on January 1, 2017 and continuing through December 31, 2019, and

WHEREAS, the Finance Committee and staff recommend approval of the Delta Dental proposal to enter into a contract commencing January 1, 2017, and ending December 31, 2019.

NOW, THEREFORE, BE IT RESOLVED that the County Administrator is authorized to execute a contract with Delta Dental for dental insurance administrative services commencing January 1, 2017, and ending December 31, 2019, at a cost of $4.06 per person per month.

Fiscal Note: The County has 470 employees currently enrolled in dental coverage which costs the county approximately $21,770 annually. The proposed rate would increase annual costs by approximately $1,128, bringing the total annual cost to approximately $22,898.

Ayes_____ Noes_____ Abstain_____ Absent_____ Vacant_____

Requested by
Finance Committee 12-13-16

Brian Lamers: 11-30-16; J Blair Ward: 11-30-16

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

Item #13

Finance-October
2601

Date Ran 11/21/2016
Period 10
Year 2016

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
411100	GENERAL PROPERTY TAXES	(375,963.30)	(375,963.33)	0.03	(451,156.00)	(75,192.70)	83.33%
412100	SALES TAXES FROM COUNTY	(120.66)	(83.33)	(37.33)	(100.00)	20.66	120.66%
451004	GARNISHMENT FEES	(45.00)	-	(45.00)	-	45.00	#DIV/0!
451005	CHILD SUPPORT FEES	(1,032.00)	(833.33)	(198.67)	(1,000.00)	32.00	103.20%
451312	EMP PAYROLL CHARGES	(60.00)	(41.67)	(18.33)	(50.00)	10.00	120.00%
474201	FAX INTERDEPARTMENT	(21.12)	(25.00)	3.88	(30.00)	(8.88)	70.40%
Totals		(377,242.08)	(376,946.67)	(295.41)	(452,336.00)	(75,093.92)	83.40%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
511110	SALARY-PERMANENT REGULAR	123,744.24	134,361.67	(10,617.43)	161,234.00	37,489.76	76.75%
511210	WAGES-REGULAR	89,258.09	99,665.00	(10,406.91)	119,598.00	30,339.91	74.63%
511310	WAGES-SICK LEAVE	2,205.86	-	2,205.86	-	(2,205.86)	#DIV/0!
511320	WAGES-VACATION PAY	9,995.97	-	9,995.97	-	(9,995.97)	#DIV/0!
511330	WAGES-LONGEVITY PAY	-	652.50	(652.50)	783.00	783.00	0.00%
511340	WAGES-HOLIDAY PAY	6,419.96	-	6,419.96	-	(6,419.96)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP)	2,030.52	-	2,030.52	-	(2,030.52)	#DIV/0!
511380	WAGES-BEREAVEMENT	273.76	-	273.76	-	(273.76)	#DIV/0!
512141	SOCIAL SECURITY	17,513.55	17,676.67	(163.12)	21,212.00	3,698.45	82.56%
512142	RETIREMENT (EMPLOYER)	15,439.72	15,489.17	(49.45)	18,587.00	3,147.28	83.07%
512144	HEALTH INSURANCE	64,589.08	65,814.17	(1,225.09)	78,977.00	14,387.92	81.78%
512145	LIFE INSURANCE	104.70	94.17	10.53	113.00	8.30	92.65%
512150	FSA CONTRIBUTION	1,125.00	937.50	187.50	1,125.00	-	100.00%
512173	DENTAL INSURANCE	3,896.96	4,020.00	(123.04)	4,824.00	927.04	80.78%
521213	ACCOUNTING & AUDITING	12,342.00	10,285.00	2,057.00	12,342.00	-	100.00%
521213	CAFR REPORTING	505.00	420.83	84.17	505.00	-	100.00%
521219	OTHER PROFESSIONAL SERV	2,800.00	2,333.33	466.67	2,800.00	-	100.00%
521296	COMPUTER SUPPORT	1,086.00	2,727.50	(1,641.50)	3,273.00	2,187.00	33.18%
531243	FURNITURE & FURNISHINGS	789.67	250.00	539.67	300.00	(489.67)	263.22%
531301	OFFICE EQUIPMENT	2,219.48	1,250.00	969.48	1,500.00	(719.48)	147.97%
531303	COMPUTER EQUIPMT & SOFTWA	1,194.00	1,250.00	(56.00)	1,500.00	306.00	79.60%
531311	POSTAGE & BOX RENT	1,830.46	1,916.67	(86.21)	2,300.00	469.54	79.59%
531312	OFFICE SUPPLIES	1,153.45	2,500.00	(1,346.55)	3,000.00	1,846.55	38.45%
531313	PRINTING & DUPLICATING	463.60	333.33	130.27	400.00	(63.60)	115.90%
531314	SMALL ITEMS OF EQUIPMENT	-	83.33	(83.33)	100.00	100.00	0.00%
531324	MEMBERSHIP DUES	690.00	575.00	115.00	690.00	-	100.00%
531351	GAS/DIESEL	-	41.67	(41.67)	50.00	50.00	0.00%
532325	REGISTRATION	220.00	550.00	(330.00)	660.00	440.00	33.33%
532332	MILEAGE	33.45	125.00	(91.55)	150.00	116.55	22.30%
532335	MEALS	10.00	166.67	(156.67)	200.00	190.00	5.00%
532336	LODGING	-	525.00	(525.00)	630.00	630.00	0.00%
533225	TELEPHONE & FAX	59.28	125.00	(65.72)	150.00	90.72	39.52%
535242	MAINTAIN MACHINERY & EQUIP	-	583.33	(583.33)	700.00	700.00	0.00%
571004	IP TELEPHONY ALLOCATION	826.70	826.67	0.03	992.00	165.30	83.34%
571005	DUPLICATING ALLOCATION	22.50	22.50	-	27.00	4.50	83.33%
571009	MIS PC GROUP ALLOCATION	6,818.30	6,818.33	(0.03)	8,182.00	1,363.70	83.33%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	3,204.20	3,204.17	0.03	3,845.00	640.80	83.33%
591519	OTHER INSURANCE	1,222.68	1,322.50	(99.82)	1,587.00	364.32	77.04%
594818	CAP COMPUTER	229,218.79	500,000.00	(270,781.21)	600,000.00	370,781.21	38.20%
Totals		603,306.97	876,946.67	(273,639.70)	1,052,336.00	449,029.03	57.33%

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		226,064.89	500,000.00	(273,935.11)	600,000.00	373,935.11	

Item #14

Treasurer-October
1401

Date Ran 11/21/2016
Period 10
Year 2016

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
411100	GENERAL PROPERTY TAXES	698,065.80	698,065.83	(0.03)	837,679.00	139,613.20	83.33%
411300	DNR PILT	(58,092.05)	(44,166.67)	(13,925.38)	(53,000.00)	5,092.05	109.61%
411500	MANAGED FOREST	(3,055.56)	(3,333.33)	277.77	(4,000.00)	(944.44)	76.39%
418100	INTEREST ON TAXES	(554,710.48)	(533,333.33)	(21,377.15)	(640,000.00)	(85,289.52)	86.67%
441030	AG USE CONV PENALTY	(11,052.42)	(3,333.33)	(7,719.09)	(4,000.00)	7,052.42	276.31%
451007	TREASURERS FEES	(382.50)	(500.00)	117.50	(600.00)	(217.50)	63.75%
481001	INTEREST & DIVIDENDS	(430,199.15)	(291,666.67)	(138,532.48)	(350,000.00)	80,199.15	122.91%
481004	FAIR MARKET VALUE ADJUSTME	201,168.41	-	201,168.41	-	(201,168.41)	#DIV/0!
Totals		(158,257.95)	(178,267.50)	20,009.55	(213,921.00)	(55,663.05)	73.98%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
511110	SALARY-PERMANENT REGULAR	53,434.08	53,351.67	82.41	64,022.00	10,587.92	83.46%
511210	WAGES-REGULAR	30,488.97	35,995.00	(5,506.03)	43,194.00	12,705.03	70.59%
511310	WAGES-SICK LEAVE	428.91	-	428.91	-	(428.91)	#DIV/0!
511320	WAGES-VACATION PAY	1,739.04	-	1,739.04	-	(1,739.04)	#DIV/0!
511330	WAGES-LONGEVITY PAY	-	122.50	(122.50)	147.00	147.00	0.00%
511340	WAGES-HOLIDAY PAY	529.87	-	529.87	-	(529.87)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP	117.25	-	117.25	-	(117.25)	#DIV/0!
511380	WAGES-BEREAVEMENT	194.88	-	194.88	-	(194.88)	#DIV/0!
512141	SOCIAL SECURITY	6,322.59	6,716.67	(394.08)	8,060.00	1,737.41	78.44%
512142	RETIREMENT (EMPLOYER)	5,737.96	5,905.00	(167.04)	7,086.00	1,348.04	80.98%
512144	HEALTH INSURANCE	31,440.44	31,694.17	(253.73)	38,033.00	6,592.56	82.67%
512145	LIFE INSURANCE	56.41	55.83	0.58	67.00	10.59	84.19%
512150	FSA CONTRIBUTION	530.00	441.67	88.33	530.00	-	100.00%
512173	DENTAL INSURANCE	1,890.02	1,908.33	(18.31)	2,290.00	399.98	82.53%
521232	INVEST ADVISOR FEES	21,425.76	25,000.00	(3,574.24)	30,000.00	8,574.24	71.42%
531311	POSTAGE & BOX RENT	6,965.22	5,416.67	1,548.55	6,500.00	(465.22)	107.16%
531312	OFFICE SUPPLIES	467.71	833.33	(365.62)	1,000.00	532.29	46.77%
531313	PRINTING & DUPLICATING	150.00	166.67	(16.67)	200.00	50.00	75.00%
531324	MEMBERSHIP DUES	100.00	83.33	16.67	100.00	-	100.00%
532325	REGISTRATION	250.00	208.33	41.67	250.00	-	100.00%
532332	MILEAGE	307.80	83.33	224.47	100.00	(207.80)	307.80%
532335	MEALS	18.00	25.00	(7.00)	30.00	12.00	60.00%
532336	LODGING	82.00	250.00	(168.00)	300.00	218.00	27.33%
533225	TELEPHONE & FAX	64.32	83.33	(19.01)	100.00	35.68	64.32%
571004	IP TELEPHONY ALLOCATION	495.80	495.83	(0.03)	595.00	99.20	83.33%
571005	DUPLICATING ALLOCATION	35.00	35.00	-	42.00	7.00	83.33%
571009	MIS PC GROUP ALLOCATION	5,615.00	5,615.00	-	6,738.00	1,123.00	83.33%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	1,428.30	1,428.33	(0.03)	1,714.00	285.70	83.33%
591519	OTHER INSURANCE	466.14	685.83	(219.69)	823.00	356.86	56.64%
591521	OFFICIAL BONDS	-	416.67	(416.67)	500.00	500.00	0.00%
593256	BANK CHARGES	1,090.80	1,250.00	(159.20)	1,500.00	409.20	72.72%
Totals		171,872.27	178,267.50	(6,395.23)	213,921.00	42,048.73	80.34%

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		13,614.32	(0.00)	13,614.32	-	(13,614.32)	

Item #15

Treasurer-October
1402 Tax Deed Exp

Date Ran 11/21/2016
Period 10
Year 2016

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
411100	GENERAL PROPERTY TAXES	(14,750.00)	(14,750.00)	-	(17,700.00)	(2,950.00)	83.33%
482002	RENT OF COUNTY PROPERTY	(600.00)	-	(600.00)	-	600.00	#DIV/0!
483005	GAIN/LOSS-SALE FORCLD PRPTY	(48,130.84)	-	(48,130.84)	-	48,130.84	#DIV/0!
Totals		(63,480.84)	(14,750.00)	(48,730.84)	(17,700.00)	45,780.84	358.65%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
521212	LEGAL	33.00	83.33	(50.33)	100.00	67.00	33.00%
521219	OTHER PROFESSIONAL SERV	23,700.00	-	23,700.00	-	(23,700.00)	#DIV/0!
521255	PAPER SERVICE	240.00	-	240.00	-	(240.00)	#DIV/0!
521273	TITLE SEARCH	(1,150.00)	1,666.67	(2,816.67)	2,000.00	3,150.00	-57.50%
531311	POSTAGE & BOX RENT	-	166.67	(166.67)	200.00	200.00	0.00%
531321	PUBLICATION OF LEGAL NOTICE	5,825.84	333.33	5,492.51	400.00	(5,425.84)	1456.46%
531326	ADVERTISING	506.40	-	506.40	-	(506.40)	#DIV/0!
533221	WATER	1,482.69	-	1,482.69	-	(1,482.69)	#DIV/0!
593742	UNCOLLECTED TAXES	359.44	12,500.00	(12,140.56)	15,000.00	14,640.56	2.40%
Totals		30,997.37	14,750.00	16,247.37	17,700.00	(13,297.37)	175.13%

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		(32,483.47)	-	(32,483.47)	-	32,483.47	

Item #15

Treasurer-October
1403 Plat books

Date Ran 11/21/2016
Period 10
Year 2016

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
411100	GENERAL PROPERTY TAXES	1,404.20	1,404.17	0.03	1,685.00	280.80	83.34%
451010	SALE OF MAPS & PLAT BOOKS	(2,376.09)	(2,083.33)	(292.76)	(2,500.00)	(123.91)	95.04%
451308	POSTAGE FEES	(28.00)	(41.67)	13.67	(50.00)	(22.00)	56.00%
473014	LOCAL GOV'T PLAT BOOKS SALES	(81.00)	(50.00)	(31.00)	(60.00)	21.00	135.00%
474014	DEPT PLAT BOOK CHARGES	(189.00)	(62.50)	(126.50)	(75.00)	114.00	252.00%
Totals		(1,269.89)	(833.33)	(436.56)	(1,000.00)	269.89	126.99%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
531349	OTHER OPERATING EXPENSES	2,491.00	833.33	1,657.67	1,000.00	(1,491.00)	249.10%
Totals		2,491.00	833.33	1,657.67	1,000.00	(1,491.00)	249.10%

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		1,221.11	(0.00)	1,221.11	-	(1,221.11)	

Item #15

Child Support-October
2301

Date Ran 11/21/2016
Period 10
Year 2016

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
411100	GENERAL PROPERTY TAXES	(138,765.80)	(138,765.83)	0.03	(166,519.00)	(27,753.20)	83.33%
421001	STATE AID	(111,100.00)	(87,333.33)	(23,766.67)	(104,800.00)	6,300.00	106.01%
421010	M S L INCENTIVES	(14,549.00)	(14,750.00)	201.00	(17,700.00)	(3,151.00)	82.20%
421012	STATE AID CS + ALL OTHERS	(653,943.05)	(646,429.17)	(7,513.88)	(775,715.00)	(121,771.95)	84.30%
421012	ST AID WAGES ALLOCATE	72,586.60	75,000.00	(2,413.40)	90,000.00	17,413.40	80.65%
421013	OTHER DEPT WAGE RETENTION	(24,173.35)	(25,000.00)	826.65	(30,000.00)	(5,826.65)	80.58%
421050	CS PERFORMANCE BASED INC	-	(137,500.00)	137,500.00	(165,000.00)	(165,000.00)	0.00%
421096	STATE AID MEDICAL SUPPORT	(11,124.00)	(5,833.33)	(5,290.67)	(7,000.00)	4,124.00	158.91%
442004	EXTRADITION REIMBURSEMENT	(3,077.20)	(333.33)	(2,743.87)	(400.00)	2,677.20	769.30%
451011	CS PROG FEE REDUCE 66%	7,569.52	9,020.00	(1,450.48)	10,824.00	3,254.48	69.93%
451013	NIVD ACTIVITIES REDUCTION	(1,579.72)	(1,083.33)	(496.39)	(1,300.00)	279.72	121.52%
451014	CS PROGRAM FEES	(9,055.27)	(13,333.33)	4,278.06	(16,000.00)	(6,944.73)	56.60%
455003	NON-IVD SERVICE FEES	(1,125.00)	(1,312.50)	187.50	(1,575.00)	(450.00)	71.43%
455021	GENETIC TEST FEE	(36.00)	-	(36.00)	-	36.00	#DIV/0!
Totals		(888,372.27)	(987,654.17)	99,281.90	(1,185,185.00)	(296,812.73)	74.96%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
511110	SALARY-PERMANENT REGULAR	157,154.40	184,862.50	(27,708.10)	221,835.00	64,680.60	70.84%
511210	WAGES-REGULAR	316,178.18	366,470.00	(50,291.82)	439,764.00	123,585.82	71.90%
511220	WAGES-OVERTIME	4,678.53	4,887.50	(208.97)	5,865.00	1,186.47	79.77%
511240	WAGES-TEMPORARY	5,020.49	5,286.67	(266.18)	6,344.00	1,323.51	79.14%
511310	WAGES-SICK LEAVE	21,628.36	-	21,628.36	-	(21,628.36)	#DIV/0!
511320	WAGES-VACATION PAY	34,143.81	-	34,143.81	-	(34,143.81)	#DIV/0!
511330	WAGES-LONGEVITY PAY	-	1,899.17	(1,899.17)	2,279.00	2,279.00	0.00%
511340	WAGES-HOLIDAY PAY	14,086.21	-	14,086.21	-	(14,086.21)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP)	2,460.41	-	2,460.41	-	(2,460.41)	#DIV/0!
511380	WAGES-BEREAVEMENT	1,258.22	-	1,258.22	-	(1,258.22)	#DIV/0!
512141	SOCIAL SECURITY	40,293.41	41,471.67	(1,178.26)	49,766.00	9,472.59	80.97%
512142	RETIREMENT (EMPLOYER)	36,326.55	36,260.00	66.55	43,512.00	7,185.45	83.49%
512144	HEALTH INSURANCE	152,665.87	163,996.67	(11,330.80)	196,796.00	44,130.13	77.58%
512145	LIFE INSURANCE	210.50	235.83	(25.33)	283.00	72.50	74.38%
512146	WORKERS COMPENSATION	468.90	-	468.90	-	(468.90)	#DIV/0!
512150	FSA CONTRIBUTION	2,750.00	2,354.17	395.83	2,825.00	75.00	97.35%
512173	DENTAL INSURANCE	9,688.35	10,560.00	(871.65)	12,672.00	2,983.65	76.45%
521255	PAPER SERVICE	5,570.78	5,833.33	(262.55)	7,000.00	1,429.22	79.58%
521256	GENETIC TESTS	5,952.00	3,666.67	2,285.33	4,400.00	(1,552.00)	135.27%
521296	COMPUTER SUPPORT	800.00	666.67	133.33	800.00	-	100.00%
529160	INTERPRETER FEE	1,916.00	3,000.00	(1,084.00)	3,600.00	1,684.00	53.22%
529299	PURCHASE CARE & SERVICES	60,480.00	51,408.33	9,071.67	61,690.00	1,210.00	98.04%
531003	NOTARY PUBLIC RELATED	40.00	83.33	(43.33)	100.00	60.00	40.00%
531246	FPLS FEES	1,995.00	2,378.33	(383.33)	2,854.00	859.00	69.90%
531301	OFFICE EQUIPMENT	937.63	750.00	187.63	900.00	(37.63)	104.18%
531303	COMPUTER EQUIPMT & SOFTWA	7,580.85	4,616.67	2,964.18	5,540.00	(2,040.85)	136.84%
531311	POSTAGE & BOX RENT	14,391.01	15,166.67	(775.66)	18,200.00	3,808.99	79.07%
531311	POSTAGE - NIVD	442.29	1,916.67	(1,474.38)	2,300.00	1,857.71	19.23%
531312	OFFICE SUPPLIES	13,084.21	13,333.33	(249.12)	16,000.00	2,915.79	81.78%
531313	PRINTING & DUPLICATING	2,173.04	3,000.00	(826.96)	3,600.00	1,426.96	60.36%
531314	SMALL ITEMS OF EQUIPMENT	1,457.23	1,250.00	207.23	1,500.00	42.77	97.15%
531321	PUBLICATION OF LEGAL NOTICE	605.00	1,166.67	(561.67)	1,400.00	795.00	43.21%
531323	SUBSCRIPTIONS-TAX & LAW	2,957.81	2,663.33	294.48	3,196.00	238.19	92.55%
531324	MEMBERSHIP DUES	1,800.50	1,629.17	171.33	1,955.00	154.50	92.10%
531326	ADVERTISING	382.53	-	382.53	-	(382.53)	#DIV/0!
531348	EDUCATIONAL SUPPLIES	144.69	1,083.33	(938.64)	1,300.00	1,155.31	11.13%
531351	GAS/DIESEL	-	33.33	(33.33)	40.00	40.00	0.00%
532325	REGISTRATION	1,489.00	2,404.17	(915.17)	2,885.00	1,396.00	51.61%
532332	MILEAGE	436.29	1,250.00	(813.71)	1,500.00	1,063.71	29.09%
532334	COMMERCIAL TRAVEL	1,566.84	666.67	900.17	800.00	(766.84)	195.86%
532335	MEALS	784.12	936.67	(152.55)	1,124.00	339.88	69.76%
532336	LODGING	2,617.00	2,431.67	185.33	2,918.00	301.00	89.68%
532339	OTHER TRAVEL & TOLLS	330.45	208.33	122.12	250.00	(80.45)	132.18%
532340	CONTRACTED EXTRADITIONS	318.50	6,666.67	(6,348.17)	8,000.00	7,681.50	3.98%
533225	TELEPHONE & FAX	650.40	750.00	(99.60)	900.00	249.60	72.27%
535242	MAINTAIN MACHINERY & EQUIP	1,290.00	1,956.67	(666.67)	2,348.00	1,058.00	54.94%
571004	IP TELEPHONY ALLOCATION	2,811.70	2,811.67	0.03	3,374.00	562.30	83.33%
571005	DUPLICATING ALLOCATION	410.80	410.83	(0.03)	493.00	82.20	83.33%
571009	MIS PC GROUP ALLOCATION	22,460.00	22,460.00	-	26,952.00	4,492.00	83.33%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	9,575.80	9,575.83	(0.03)	11,491.00	1,915.20	83.33%
591519	OTHER INSURANCE	2,935.46	3,195.00	(259.54)	3,834.00	898.54	76.56%
Totals		969,399.12	987,654.17	(18,255.05)	1,185,185.00	215,785.88	81.79%

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		81,026.85	(0.00)	81,026.85	-	(81,026.85)	

Item #16

RESOLUTION NO. 2016-____

Amending the Jefferson County Fund Balance Policy

Executive Summary

The Finance Department adjusts the fair market value (FMV) of County investments and records any loss or gain on a monthly basis. This adjustment is recorded as a revenue or expense on the County's financial reports. These revenues and expenditures are not actually received or paid unless an investment is sold at a gain or loss. At year end if there is a gain or loss, it is included in the unassigned fund balance or as a reduction in the following year's budget. This change could range significantly from year to year. Because the County's intent is to hold investments on a long-term basis and to reduce the effects of market fluctuation from year to year, losses and gains would be more accurately represented if they were not included in the year end calculation for the unassigned fund balance. This will have no impact to the County's financial statements which must recognize all gains and losses. The Finance Committee recommended at its December 8th meeting to amend the Fund Balance Policy by not including adjustments to the FMV on investments at year end in the calculation of the unassigned fund balance.

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

WHEREAS, the Jefferson County Fund Balance Policy requires two (2) months of budgeted expenditures for working capital with the Finance Committee striving to maintain three (3) months of budgeted expenditures, and

WHEREAS, adjustments to fair market value (FMV) on investments are stated in the unrestricted fund balance at year end, and

WHEREAS, the Finance Committee and Administration recognize that adjustment for the FMV can change drastically from year to year, and

WHEREAS, the recommendation from the Finance Committee and Administration is to adjust the year end calculation for the unassigned fund balance to more accurately represent the change in FMV on investments, and

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board of Supervisors hereby amends the Jefferson County Fund Balance Policy by adopting the attached amendments.

Fiscal Note: No Fiscal Impact.

Ayes_____ Noes_____ Abstain_____ Absent_____ Vacant_____

Requested by Finance Committee 12-13-16

Brian Lamers: 12-06-16; J. Blair Ward: 12-06-16

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

Item #18

Jefferson County, Wisconsin
Fund Balance Policy

Jefferson County finds that it is essential to maintain an adequate level of fund balance in order to:

- adapt to revenue shortfalls and/or unanticipated expenditures,
- help ensure stable tax rates, and
- provide a measure of liquidity for normal operations while at the same time keeping the County's long range investments intact.

As such, Jefferson County has elected to implement a Fund Balance Policy guided by the "Best Practice" adopted by the GFOA (Government Finance Officers Association) Executive Board in October 2009. The Fund Balance Policy details are indicated below:

1. Jefferson County has implemented Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Fund Balance Type Definitions.* All definitions within the Fund Balance Policy will be in agreement with GASB Statement No. 54.

2. GASB Statement No. 54 pertains only to governmental funds. Business type funds, such as the Highway Department, shall be assumed to follow GASB Statement No. 54 for the purposes of this policy only.

3. The County's initial investment into Wisconsin Municipal Mutual Insurance Company (WMMIC) is recorded in nonspendable fund balance, but for the purpose of this policy shall be recognized as part of the "working capital".

4. The County's intent is to hold investments long-term in order to lessen the impacts of market fluctuation. To more accurately represent fair market value on investments, an adjustment for the fair market value will be taken out of the calculation for unassigned fund balance.

5. The County shall maintain a minimum of two (2) months of budgeted expenditures within the General Fund for "working capital." This "working capital" shall be maintained to help cover revenue shortfalls, unanticipated expenditures, stabilize the tax rate, and provide liquidity.

6. The County shall maintain a minimum of two (2) months of budgeted expenditures within the Health Department for "working capital." This "working capital" shall be maintained to help cover revenue shortfalls, unanticipated expenditures, and stabilize the tax rate.

Item #18

7. The Finance Committee shall strive to maintain three (3) months of budgeted expenditures within both the General Fund and Health Department for "working capital."
    a. Should a budget proposed for adoption seek to utilize a portion of this additional month of "working capital," the reasoning for the usage of working capital shall be included in the budget document.
    b. In the event of an emergency situation and all other means of funding the emergency have been exhausted, the County Board may utilize the working capital as needed.
    c. Within three months after the adoption of the proposed budget, or use due to an emergency situation, unless already included in the budget document, the County Board shall be informed by the Finance Committee and/or the County Administrator as to either:
        i. A plan to restore the three months of working capital and related time frame, or
        ii. The rationale for remaining between two (2) and three (3) months working capital.

8. Budgeted expenditures for the General Fund shall be defined as:
    a. Total budgeted expenditures for the entire County in all governmental and business type funds for the immediate prior year (i.e. most recently adopted budget) less total budgeted expenditures for the Health Department for the immediate prior year.
    b. Total budgeted expenditures shall include operating, capital, and debt expenditures.
    c. Any budgeted capital or debt expenditures funded through bond proceeds shall be excluded.

9. Budgeted expenditures for the Health Department shall be defined as total budgeted expenditures for the immediate prior year (i.e. most recently adopted budget).

10. Any amount above three (3) months of budgeted expenditures for both the General Fund and Health Department shall be considered as the fund's unassigned fund balance. During the preparation of the budget for the subsequent year, the Finance Committee shall recommend to the County Board its plan for usage of this unassigned fund balance. This usage shall be limited to:
    a. Fund capital outlay, being specific on purpose and timing of said outlay.
    b. Repayment of debt.
    c. Reduction of tax levy.

11. In the event that the Health Department's "working capital" does not meet the minimum required amount of two (2) months of budgeted expenditures or three (3) months of budgeted expenditures at the election of the Finance Committee:
    a. The tax levy for the Health Department shall be increased to methodically bring the working capital up to required levels within a maximum of five (5) years.

Item #18

b. The budget document shall include a recap of the methodology being used.
c. The calculation for unassigned funds within the General Fund shall be based upon total budgeted expenditures for all funds including the Health Department.

12. All departments shall transfer all remaining balances at year end to the General Fund, unless these balances are requested and approved to be non-lapsing. All funds within the Health Department shall automatically be retained by the Health Department.

12. Non-lapsing requests, both discretionary and non-discretionary, are defined below. Examples are included, but it should be noted that these lists are not all inclusive.
    a. Non-discretionary
        i. Non-spendable, because of their form. Examples include:
            1. Inventory
            2. Delinquent property taxes
            3. Prepaid expenditures
        ii. Restricted, because of externally enforceable limitations on use. Examples include:
            1. Statutory limitations
            2. Specific donor limitations
            3. Signed contracts and/or purchase orders with vendors
            4. Specific state agency limitations
            5. Unspent bond proceeds.
    b. Discretionary, which are classified as committed under GASB Statement No. 54. Examples include:
        i. Balances that result from funded depreciation, not already affected by signed contracts and/or purchase orders with vendors.
        ii. Available departmental surpluses desired to be used for future appropriations.
        iii. Special circumstances that shall be considered by the Finance Committee.

13. Final written requests for both discretionary and non-discretionary non-lapsing items from all departments are due to the Finance Department in mid-February of the succeeding year. Thereafter, the Finance Committee will propose a resolution to the County Board with its recommendations concerning carrying over of discretionary items. The resolution will, in the fiscal note, show the various categories.

14. The County specifically intends that all liability reflecting employee vested benefits shall include: (a) 100% of the calculated liability for vested vacation pay; (b) 65% of the calculated liability for vested sick pay; (c) 100% of the calculated liability for vested holiday pay; and (d) 100% of the calculated liability for vested compensatory time pay with all categories designated as "assigned" fund balances as defined under GASB Statement No. 54. While it may be argued that the County does not have to accrue these liabilities for governmental funds, the County has elected to fully fund these liabilities with an assigned fund balance.

Item #18

Adopted by Jefferson County Board of Supervisors on October 25, 2011 (Resolution No. 2011-61) Modified on July 10, 2012 (Resolution No. 2012-30) Modified on July 14, 2015 (Resolution No. 2015-28)

Item #18

RESOLUTION NO. 2016-___

Purchasing Real Property located at 302/304 South Center Avenue and 210 East Dodge Street in Jefferson, Wisconsin

Executive Summary

The Jefferson County Courthouse is in need of increased parking space to allow members of the public to more easily and safely access County offices. Members of the public must frequently park on the street to conduct business at the Courthouse which becomes more difficult during high volume events such as jury trials. Properties located at 302/304 South Center Avenue and 210 East Dodge Street in Jefferson, Wisconsin, are for sale and are located across the street from the Jefferson County Courthouse. The Finance Committee recommended at its October 13, 2016, meeting to purchase these properties. This resolution authorizes the County Administrator to purchase properties located at 302/304 South Center Avenue and 210 East Dodge Street in Jefferson, Wisconsin, for the purpose of increasing parking space available to the public. Action at a future County Board meeting will address demolition costs.

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

WHEREAS, the properties located at 302/304 South Center Avenue and 210 East Dodge Street in Jefferson, Wisconsin, are located across the street from the Jefferson County Courthouse, and

WHEREAS, the owners of said properties have offered to sell the properties to Jefferson County subject to the approval of the Jefferson County Board of Supervisors, and

WHEREAS, the Finance Committee recommended at its October 13, 2016, meeting for Administration to negotiate the purchase of the properties for the purpose of increasing parking space available to the public.

NOW, THEREFORE, BE IT RESOLVED that the County Administrator is authorized to purchase the real property located at 302/304 South Center Avenue and 210 East Dodge Street in Jefferson, Wisconsin, for the purpose of increasing parking space available to the public.

BE IT FURTHER RESOLVED that the 2017 budget be amended to authorize the sum of up to $210,000 from the General Fund for real property acquisition and associated costs.

Fiscal Note: Acquisition costs will be paid from unbudgeted General Funds carried over from 2016.

Ayes_____ Noes_____ Abstain_____ Absent_____ Vacant_____

Requested by Finance Committee 12-13-16

J. Blair Ward: 12-01-16
Brian Lamers & Ben Wehmeier: 12-06-16

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

Item #19

Jefferson County
Contingency Fund
For the Year Ended December 31, 2016

Ledger Date	Description	General (599900)	Vested Benefits (599909)	Authority	Publish Date
1-Jan-16	Tax Levy	524,964.00	280,000.00		
14-Apr-16	Update Meeting Rooms	(7,000.00)		Finance Committee	19-Apr-16
19-Apr-16	Election Equipment	(11,000.00)		Finance Committee	25-Apr-16
14-Jul-16	Powerwash/Paint outside Courthouse	(22,750.00)		Finance Committee	19-Jul-16
14-Jul-16	Seal and Repair outside Courthouse	(24,750.00)		Finance Committee	19-Jul-16
14-Jul-16	Server and Body Cameras-Sheiff	(25,000.00)		Finance Committee	19-Jul-16
11-Aug-16	HVAC Repair South End Courthouse	(15,000.00)		Finance Committee	16-Aug-16
11-Aug-16	HVAC Repair for Dispatch	(8,000.00)		Finance Committee	16-Aug-16
11-Aug-16	Fire Alarm Panel Sheriff Department	(28,000.00)		Finance Committee	16-Aug-16
13-Oct-16	Technology Upgrade Courtroom 2	(50,000.00)		Finance Committee	18-Oct-16
	Total amount available	**333,464.00**	**280,000.00**		
	Net	333,464.00	280,000.00		

14-Jul-16 Finance Committee approved a possible $12,000 for the server for body cameras at the Sheriff Department

Item #2