



*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  
December 8, 2016

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

1. **Call to order** – Richard Jones called the meeting to order at 8:30 a.m.
2. **Roll call (establish a quorum)** – All committee members were present except for Amy Rinard who arrived after the meeting was called to order. 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 were Robert Phillips (Administrative Intern from UW Whitewater), Jeff Ziebell from the Town of Milford, Meliza Ritacca and Mary Lindemann.
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. **Election of a Secretary**-Jones asked for nominations for the Finance Committee Secretary with Jones/Hanneman nominating Kutz for Secretary. The vote was 3-0 with Kutz abstaining.
6. **Approval of Finance Committee minutes for November 10, 2016.** A motion was made by Jaeckel/Hanneman to approve the November 10, 2016 minutes. The motion passed 4-0.

Rinard present for meeting.

7. **Communications** – None.
8. **Public Comments** – None.
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 addressed property #012-0816-0522-003, vacant land in the Town of Ixonia. The successful bidders for this property on the auction website in the amount of \$5,200 were unable to secure financing from the bank. They had asked if the County would consider the opening bid of \$2,700 for the sale of the property. Lamers stated the amount currently due on the property to the county is \$5,198.25. After further discussion, a motion was made by Jaeckel/Hanneman to approve the sale for \$2,700. The motion passed 5-0.

Ward addressed property #291-0815-0424-040, 510 South Second St, Watertown. At its previous meeting, the Finance Committee directed that this property be advertised by publication in the newspaper seeking sealed bids and also advertised on the auction website which is open bidding. After consideration, Ward did not feel this was the best option because there could be potential bidders who have open bids and some whose bids were sealed competing against each other. His opinion was that the county should only seek sealed bids through newspaper publication. After the time for sealed bids expired, the property would then be advertised on Wisconsin Surplus using an open bidding process. After discussion, the committee agreed to follow Ward's recommendation.

Jeff Ziebell from the Town of Milford told the Committee that the Town has spent approximately \$30,000 on attorney fees and costs associated with razing property #020-0814-0613-008 and the Town was not seeking reimbursement from the County for any Town assessments. This proposal was based on an understanding with the County Treasurer that once that property was taken by the County through a tax foreclosure, the County would deed it to the Town at no charge. The Town's intent was to sell the property and get it back on the tax roll. After discussion, a motion was made by Jones/Hanneman to sell the property back to the Town of Milford once the County takes ownership for \$1 and the Town paying the \$30 in recording fees. The motion passed 5-0.

Ward updated the committee on property #010-0515-0333-000 (Kreger Property) and stated that the bi-weekly payments are not being kept up on a timely basis. There is a 30 day grace period, but that was not intended to be used more than one time. He will continue to monitor and will update the committee at the next meeting. He stated that the county may foreclosed on the property at any time if the payments are not received.

Meliza Ritacca and Mary Lindemann approached the committee to discuss property #291-0815-0921-090. Ms. Ritacca was there to represent her mother Ms. Lindmann. She stated they didn't realize that her uncle was not paying taxes on this property. She asked the committee about repurchasing the property once the property was owned by the County. She stated that her mother was the direct heir to this property. Discussion took place on all the options available to the county including the County Ordinance that authorizes the Finance Committee to sell a tax foreclosure property to the former owner or child of the former owner without advertising to the public. Jensen distributed a copy of the current payout amount to the committee and explained it to everyone. The motion was made by Rinard/Hanneman to approve the request to repurchase the property by the property owner's heir, Mary Lindemann, daughter of Ervin & Everlyn Rosenow, in accordance with the County Ordinance with the requirement that the property must be purchased before the January 12<sup>th</sup> Finance Committee meeting. If the property is not repurchased by the time of the January 12<sup>th</sup> Finance Committee meeting, the committee will discuss the next steps to be taken for the sale of the property. The motion passed 5-0.

Discussion took place between Administration and the Finance Committee about setting rent for tax foreclosed properties that are occupied. Jones felt that .3% of the fair market value of the property seemed reasonable. In the policy, the occupants are responsible for all the utility bills. After discussion, a motion was made by Jaeckel/Rinard to set rent at a minimum of .4% of the fair market value of the property. The motion passed 5-0.

- 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.** No closed session needed.
- 11. Reconvene in open session.**
- 12. Discussion and possible action on foreclosing on tax delinquent properties.** No more action needed.
- 13. Discussion and possible action of approval for Administration charges for Dental Insurance.** Lamers discussed the resolution with the increase. Currently, the dental fund has a surplus which

will be allocated to the departments. Over the past few years, this has been the case so the increase in Administration charges should be able to be covered. A motion was made by Jaeckel/Rinard to forward the resolution to the County Board for approval of the Administration charges for dental insurance. The motion passed 5-0.

14. **Review of the financial statements and department update for October 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 October 2016-Treasurer's Office.** Lamers stated that interest on taxes is higher than anticipated. Currently, it will be about \$21,000 above the estimated budget at the end of the year. Regular interest on investments is about \$138,000 above budgeted revenue at the end of the year. Fair market adjustment currently is at (\$201,000) which is adjusted monthly. With the Tax deeds there is \$32,000 of revenues over expenditures.
16. **Review of the financial statements and department update for October 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 no new updates. He discussed the bids going out for the new satellite shops and the changes that may impact the cost with the laws changing on prevailing wages.
18. **Discussion and possible action on the fund balance policy.** Lamers explained how the fund balance works using an example of a \$200,000 increase in fair market value on investments at the end of the year which is included in the unassigned fund balance. This increase is designated in the following year's budget as capital, even though it is not realized as cash received. The same goes the other way if there is a loss recorded for the fair market value on investments. Discussion took place and a motion was made by Rinard/Jaekel to approve the changes to the fund balance policy and forward the resolution to the County Board for approval. The motion passed 5-0.
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.** Wehmeier explained that the amount designated in the resolution is the cost of purchasing both properties which does not include the demolition cost and cost for paving the lot in the future. Jones asked a where the funding would be coming from. Discussion took place suggesting that the purchase could be funded through the increase in sales tax revenue, the possibility of leftover contingency funds, funds remaining from the bonding of the highway facilities, remaining cleanup funds from the bonding for the old Countryside facility and from carryforward funds which would reduce the amount that would be available from the 2018 capital budget. A motion was made by Jaeckel/Hanneman to approve the purchase of the property listed in the draft resolution and forward the resolution to the County Board for approval. The motion passed 5-0.
20. **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 \$86,000, but Lamers is of the opinion that this will be covered with the other business units within the department. MIS may be a concern with the additional consultant fees, staff will continue to monitor. Sheriff is currently projected to be over budget 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 business unit. Fair Park is estimated to be about \$50,000 over by the end of the year.

21. **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.
22. **Set future meeting schedule, next meeting date, and possible agenda items.** The next regular meeting is January 12, 2017. Agenda items will include foreclosed properties, update on the Highway Shop projects and budget to actual projections. Presentation by DANA Investment Advisors and WMMIC regarding claims processing.
23. **Payment of Invoices-**After review of the invoices, a motion was made by Jaeckel/Hanneman to approve the payment of invoices totaling \$257,854.22 for the main review and \$1,964,743.68 for the other payments, p-cards and payroll deductions. The motion passed 5-0.
24. **Adjourn** – A motion was made by Jaeckel/Rinard to adjourn at 10:00 a.m. The motion passed 5-0.

Respectfully submitted,

Russell Kutz  
Finance Committee  
Jefferson County  
/bll

## Brian Lamers

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**From:** Kathi Cauley  
**Sent:** Friday, December 30, 2016 9:26 AM  
**To:** Brian Lamers; Benjamin Wehmeier  
**Cc:** Brent Ruehlow  
**Subject:** Finance Committee Agenda item: Out of state travel request

Good morning,

We have 2 agenda items for a Finance Committee meeting.

The first one is time sensitive, so could it possibly be on the 1/12 agenda? We have a child in residential treatment in Tennessee. Staff need to go and see her to coordinate care and expedite discharge planning. We are requesting 4 visits for a total of \$6200. The funds would come from our Child Alternate Care budget.

The second item does occur until May. Our Citizen Review Panel needs to attend an annual conference. It is in Alaska. It is fully funded by Department of Child and Family. We have 197 people wanting to go. Hahaha. We will have 2 staff, Brent Ruehlow and Laura Wagner, attend. We will forward the exact information on that shortly.

I can attend the Finance Committee meeting on 1/12, if you would like.

Thank you for your consideration.

Kathi

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**From:** Brent Ruehlow  
**Sent:** Wednesday, December 21, 2016 2:22 PM  
**To:** Kathi Cauley  
**Subject:** Out of state travel request

Hi Kathi,

Here is a high estimate of costs for 2017 to visit AC in Tennessee:

1 trip \$1200.00 for 2 tickets (ordered only a week out, we could get cheaper the father out we go.)

Hotel and rental car if needed \$350.00 (2 staff)

**Total for 1 trip would be \$1550.00 (2 staff)**

**Four trips in 2017: \$6,200.00 for 2 staff per trip**

Is this sufficient for you to give to Ben for the finance committee in Jan?

Brent Ruehlow, MSW, CSW  
Deputy Director  
Child and Family Division Manager  
Jefferson County Human Services  
1541 Annex Rd. Jefferson WI. 53549  
(920) 674-8148

Air fare: \$1976.00 (2 tickets)

Hotel: \$822.00 for two hotel rooms for 4 nights

Meal: \$400.00 for meals that are not included in the conference

Conference registration: \$550.00

**Total: \$3748.00 to all be paid by DCF.**

## Citizen Review Panel Travel Request

The federal Child Abuse Prevention and Treatment Act (CAPTA), as recently reauthorized, requires each state to establish Citizen Review Panels. The purpose of these panels is to provide new opportunities for citizens to play an integral role in assuring that States are meeting their goals of protecting children from abuse and neglect. The Governor's certification that accompanied the State CAPTA plan included a required assurance that the citizen review panels required by CAPTA would be implemented.

The mission of the Citizen Review Panels (CRP) is to assure that children and families in the community are provided the best possible services within the context of available resources and that children are protected from maltreatment. This mission will be achieved when the broader community has an understanding of and a voice in evaluating and assessing the child welfare system, advocating for the effective discharge of the responsibilities of the Child Protective Services system and those of the other community agencies that which support the child welfare system, promoting quality child protective services practice, advocating for the strengthening of and necessary resources for child protective services agencies, recommending and advocating for policies and procedures that promote the highest quality child protective services practices and emphasizing cross-system problem-solving involving both formal and informal support agencies, groups and individuals and the development of mutual goals and the desire to enable effective changes.

Jefferson County Human Services became a designated panel in 2014 and has been working with our committee to raise awareness around child protective service issues locally. The county wide CRP has formed a committee comprised of local school personnel, Public Health, Work Force Development, citizens, law enforcement, Human Services staff and a Guardian ad Litem. These key members met quarterly in 2014 and are meeting every two months in 2015 to develop and distribute a wide range of materials delivering education and raising awareness for child abuse and the various prevention efforts. The committee has developed brochures for distribution such as, "Home Alone-How Old Is Old Enough?", "When Does Discipline Become Abuse?", as well as a frequently asked questions brochure entitled "Reporting Child Abuse and Neglect." In addition, the committee is supporting many local child abuse prevention activities in the month of April such as the distribution of Child Abuse Prevention (CAP) month T-shirts that raises money for the CAP fund at Human Services which is later used to support families at Christmas and fund transportation costs for families to visit their children. The committee also designed a CRP logo to aid in the recognition of our work as we develop our brand, which will be featured on the CAP month T-shirt.

DCF encourages and authorizes committee members to attend the National Conference and this year it is in Alaska from May 9-13 and all costs will be paid for via the DCF contract for the Citizen Review Panel. The panel has recommended that IA supervisor Laura Wagner and Deputy Director Brent Ruehlow (co-chairs of the panel) attend and below are approximate costs:

**RESOLUTION NO. 2016-\_\_\_\_\_**

**Authorizing sale of tax delinquent property to the Town of Milford**

Executive Summary

Jefferson County commenced a foreclosure action for unpaid taxes and currently holds title to property located at W7075 Main Street, Watertown, with the principal amount of delinquent taxes totaling \$6,030.85. The Town of Milford incurred costs of \$22,795.34 in 2014 for razing the building that was on this property. These costs were assessed as a special charge against the property. The Town of Milford has not requested reimbursement of \$10,000 from the County to which it could be legally entitled. Instead, the Town of Milford is asking the county to convey this parcel to the town for a nominal price in exchange for the town not seeking reimbursement for costs associated with razing the building. The Jefferson County Real Estate Tax Foreclosure Policy adopted by the Finance Committee authorizes the Finance Committee to sell land to a municipality where the foreclosed property is located, at the cost of the delinquent taxes and interest. This is in accordance with section 75.69 Wis. Stats. which exempts the county from complying with the usual publication and bidding requirements when selling tax delinquent land to municipalities. The Finance Committee recommends making an exception to this requirement due to the Town paying all costs associated with razing the building formerly located on the property and supports selling this parcel to the Town for a nominal price. This resolution authorizes the County to convey the above parcel of real property to the Town of Milford for payment of \$1.

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

WHEREAS, Jefferson County annually settles with local taxing jurisdictions such as villages, school districts and cities by paying those jurisdictions their share of unpaid real estate taxes and receives a tax certificate and a tax lien on the property for which the taxes are due, and

WHEREAS, periodically the County takes title to properties subject to the tax liens through a foreclosure action, and

WHEREAS, the County commenced a foreclosure action and currently holds title to property located at W7075 Main Street, Watertown, with the principal amount of delinquent taxes due of \$5,635.56 through 2015 in addition to 2016 taxes of \$395.29, and

WHEREAS, the Town of Milford has expressed interest in taking title to said parcel, and

WHEREAS, § 75.69, Wisconsin Statutes, allows the County to transfer tax foreclosed property to another unit of government without following the usual publication and bidding requirement, and

WHEREAS, the Finance Committee recommends making an exception to the Jefferson County Real Estate Tax Foreclosure Policy and conveying Parcel #020-0814-0613-008 to the Town of Milford upon payment to the County of \$1.

NOW, THEREFORE, BE IT RESOLVED that the County is authorized to convey the above parcel of tax delinquent land, Parcel #020-0814-0613-008, to the Town of Milford in return for payment of \$1.

*Fiscal Note: The County will recognize a loss of \$6,030.85 for the principal amount of delinquent taxes owed.*

Ayes \_\_\_\_\_ Noes \_\_\_\_\_ Abstain \_\_\_\_\_ Absent \_\_\_\_\_ Vacant \_\_\_\_\_

DRAFT

Requested by  
Finance Committee

02-14-17

Brian Lamers: 12-20-16; J Blair Ward: 01-06-17

REVIEWED: Administrator: \_\_\_\_; Corp. Counsel \_\_\_\_; Finance Director: \_\_\_\_

Listing of Foreclosed Properties-Finance Committee

	Property Information			Value		Total Unpaid			Notes
	Parcel Number	Address	Municipality	Assessment	Est FMV	Unpaid Taxes	Interest	Total	
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

**County Owned**

	Property Information			Value		Total Unpaid			Comment
	Parcel Number	Property Address	Municipality	Assessment	EST FMV	Taxes	Interest	Total	
3	008-0714-0114-016	Todd Brunner	T. Farmington	62,100	63,100	7,728.56	3,642.16	11,370.72	
4	008-0715-1042-001	Todd Brunner	T. Farmington	36,400	37,000	4,289.96	1,894.73	6,184.69	
6	014-0615-1333-001	Neil & Karen Thompson W2890 County Road Y Helenville	T. Jefferson	83,400	88,400	12,545.40	5,859.35	18,404.75	House fire damage-may have to be torn down
11	020-0814-0613-008	Real Time Investments W7075 Main St Watertown WI 53094	T. Milford	26,000	25,300	5,635.56	2,389.48	8,025.04	Town interested in This Property
13	020-0814-0743-048	Ronnell D Varese Hunter Unit 508 Rubidell Resort	T. Milford	8,500	8,300	452.12	177.02	629.14	
26	026-0616-1714-006	K, L & A Lausten W1710 County Road F Sullivan	T. Sullivan	47,900	45,600	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	45,800	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	62,200	11,454.07	5,251.04	16,705.11	
30	141-0714-1234-000	Stoney Creek Condos of Johnson Creek **\$62,583.05 Held in Trust (Taxes Owed was \$135,670.63)	V. Johnson Creek	91,200	86,100	73,087.58	85,664.35	158,751.93	
31	141-0715-0731-004	Richar Enterprises LLC	V. Johnson Creek	485,000	479,800	124,225.08	89,016.29	213,241.37	
32	171-0516-2242-079	Steven Herr 111 S Fourth St Palmyra	V. Palmyra	90,100	88,100	22,896.93	12,585.35	35,482.28	Unihabited for 10 yrs Code violations, hole in windows/roof
39	241-0614-1124-016	Pakhar and Mohinder Singh 721 S Main St Jefferson	C. Jefferson	60,000	58,600	13,578.84	6,270.79	19,849.63	Old gas station City ordered building to be removed due to flood
40	241-0614-1141-033	Karen Vogel 357 Brickyard Ct Jefferson	C. Jefferson	38,800	37,900	6,389.68	2,789.93	9,179.61	
42	290-0813-0712-004	Brian & Bruce Braunschweig Payments Made 201 Van Buren St Waterloo	C. Waterloo	106,900	111,100	8,303.13	2,162.57	10,465.70	
44	291-0815-0411-139	Jeffrey Dewitt 605 E Division St Watertown	C. Watertown	113,500	113,500	24,684.59	13,642.00	38,326.59	Accessory Structure onto abutting property (606 Cole St)

Total County Owned 328,549.79 236,648.86 565,198.65

**Others**

	Property Information			Value		Total Unpaid			Comment
	Parcel Number	Property Address	Municipality	Assessment	EST FMV	Taxes	Interest	Total	
5	010-0515-0333-000	Alan L Kreger W3675 Lower Hebron Rd Fort Atkinson	T. Hebron	80,200	79,100	15,231.63	11,712.64	26,944.27	Making Payments
25	022-0613-0533-047	Betty Alder W9354 Oakland Rd	T. Oakland	193,200	202,200	40,302.44	21,187.10	61,489.54	Substandard lot-cant be sold separt
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	Substandard lot-cant be sold separt
28	032-0814-1043-000	John & Terri Spaude BANKRUPTCY STAY N8990 West Rd Watertown	T. Watertown	281,000	239,000	26,497.75	11,627.54	38,125.29	MFL Program
35	226-0514-0322-132	Lucille Kelm 420 Clarence St 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	
45	291-0815-0411-209	Boparai LLC BROWNSFIELD ? 905 E Main St Watertown	C. Watertown	184,600	183,900	25,769.23	6,899.70	32,668.93	City would like this property
46	291-0815-0412-218	Daren Maron BANKRUPTCY STAY 510 Market St Watertown	C. Watertown	8,000	8,000	8,467.51	7,123.99	15,591.50	City removed building in 2007 Substandard lot regulations Section 18.407

Total Not Foreclosed Yet 137,740.52 67,964.19 205,704.71

**NOTICE OF SEALED BID SALE**  
**Tax Delinquent Real Estate**  
**Owned by Jefferson County**

Pursuant to Section 75.521, Wisconsin Statutes, title to the property described below has been granted to Jefferson County for nonpayment of delinquent taxes. The property will be sold in accordance with Section 75.69, Wis. Stats., and the regulations thereunder, at public sale under sealed bids. No abstract or title insurance will be furnished. Conveyance shall be by quit claim deed.

**PLACE BIDS DUE: Jefferson County Treasurer's Office, Room 107, Jefferson County Courthouse, 311 South Center Avenue, Jefferson, WI 53549**

**DATE BIDS DUE: February 3, 2017, at 4:00 p.m.**

**DATE BIDS WILL BE OPENED: February 6, 2017, at 9:00 a.m.**

**PLACE OF BID OPENING: Jefferson County Courthouse, 311 South Center Avenue, Room 107, Jefferson, Wisconsin**

The minimum bid shown below is the appraised value of the property to be sold. No bid below the appraised value will be accepted.

*Item #*

3. Address: Woodside Lane; Town of Farmington – Out 1, River Park Estates (1.885 acres)  
PIN #008-0714-0114-016  
Minimum Bid: \$63,100
4. Address: Interstate 94, East of Johnson Creek; Town of Farmington – A part of the West ½ of the East ½ of Section 10, Township 7 North, Range 15 East (.82 acres)  
PIN #008-0715-1042-001  
Minimum Bid: \$37,000
6. Address: W2890 County Road Y, Helenville; Land located in the SW ¼ of the SW ¼ of Section 13, Township 6 North, Range 15 East, Town of Jefferson (.820 acres)  
PIN #014-0615-1333-001  
Minimum Bid: \$88,400
13. Address: 508 King Fisher Drive, Town of Milford: Unit 508 of Rubidell Resort Condominium (62.88 x 80.12)  
PIN #020-0814-0743-048  
Minimum Bid: \$8,300
26. Address: W1710 & W1714 County Road F, Sullivan; Lot 10 and 11 Block 1, according to the recorded plat of Rome Lake Subdivision  
PIN #026-0616-1714-006 (.190 acres)  
Minimum Bid: \$45,600  
PIN #026-0616-1714-007 (.20 acres)  
Minimum Bid: \$45,800
27. Address: W1718 County Road F, Sullivan; Lot 12 in Block 1, according to the recorded plat of Rome Lake Subdivision (.20 acres)  
PIN #026-0616-1714-008  
Minimum Bid: \$62,200
30. Address: Boutelle/Gosdeck Lane, Johnson Creek; The East 25 acres off from the SE ¼ of the SW ¼ of Section 12, Township 7 North, Range 14 East (23.297 acres)  
PIN #141-0714-1234-000  
Minimum Bid: \$86,100

- 31. Address: Corner of Watertown Street and Hartwig Blvd., Johnson Creek; Part of the Northeast ¼ of Southwest ¼ of Section 7, Town 7 North, Range 15 East, Village of Johnson Creek (5.1 acres)  
PIN #141-0715-0731-004  
Minimum Bid: \$479,800
- 32. Address: 111 North Fourth Street, Palmyra; Lot 1, in Block 8, of the Original Survey of the Village of Palmyra (.212 acres)  
PIN #171-0516-2242-079  
Minimum Bid: \$88,100
- 39. Address: 721 South Main Street, Jefferson; Lots 3 and 4 in Block 40 of the Original Plat of the City of Jefferson (134' x 124)  
PIN #241-0614-1124-016  
Minimum Bid: \$58,600
- 40. Address: 357 Brickyard Court, Jefferson; Lot 7, Brickyard Court, City of Jefferson (.167 acres)  
PIN #241-0614-1141-033  
Minimum Bid \$37,900
- 42. Address: 201 Van Buren Street, Waterloo; Lot 1 of CSM No. 2129 being a part of Outlot 106 Assessor's Plat, City of Waterloo (.270 acres)  
PIN #290-0813-0712-004  
Minimum Bid: \$111,100
- 44. Address: 605 East Division Street, Watertown; The West Half of the North Half of Lot 1, in Block 59 City of Watertown (50' x 123.5)  
PIN #291-0815-0411-139  
Minimum Bid: \$113,500

**SUBMISSION OF BIDS:** All bids must be submitted on the form, "Sealed Bid for Purchase of Tax Delinquent Property." Contact County Treasurer, 920-674-7250, for form and information concerning the property. Bid form is also available on the County's web site: [www.jeffersoncountywi.gov](http://www.jeffersoncountywi.gov). Bids must be submitted directly to John Jensen, County Treasurer. Your bid envelope should contain: Name, address, and "Sealed Bid for Purchase of Tax Delinquent Property" on the outside. Jefferson County reserves the right to rescind any pending sale of tax delinquent real estate any time prior to bid acceptance.

**PAYMENT TERMS:** 20% of the bid must be submitted therewith. Upon acceptance of a bid, the balance due on the bid will be required in full within thirty (30) days. Bidders agree that in the event a successful bidder fails to timely pay the balance due, the County may elect to keep the deposit paid as liquidated damages and re-offer the property for sale. There shall be a minimum bid as set forth above.

**TYPE OF REMITTANCE:** All payments must be by cash, certified check, cashier's or treasurer's check or by a U.S. postal, express or telegraph money order. Make checks and money orders payable to Jefferson County Treasurer. **PERSONAL CHECKS WILL NOT BE ACCEPTED. BIDS NOT ACCOMPANIED BY PAYMENTS AS SET FORTH HEREIN WILL BE REJECTED.**

**TITLE OFFERED:** Only the right, title, and interest of Jefferson County, Wisconsin, in and to the property will be offered for sale. Upcoming real estate bills and special charges or assessments will be the responsibility of the successful bidders.

Dated this 9<sup>th</sup> day of January 2017.

s/Barbara A. Frank  
**BARBARA A. FRANK**, County Clerk  
 Jefferson County Courthouse  
 311 South Center Avenue, Rm. 109  
 Jefferson, WI 53549  
 (920) 674-7144

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
411100	GENERAL PROPERTY TAXES	(413,559.63)	(413,559.67)	0.04	(451,156.00)	(37,596.37)	91.67%
412100	SALES TAXES FROM COUNTY	(130.66)	(91.67)	(38.99)	(100.00)	30.66	130.66%
451004	GARNISHMENT FEES	(45.00)	-	(45.00)	-	45.00	#DIV/0!
451005	CHILD SUPPORT FEES	(1,116.00)	(916.67)	(199.33)	(1,000.00)	116.00	111.60%
451312	EMP PAYROLL CHARGES	(60.00)	(45.83)	(14.17)	(50.00)	10.00	120.00%
474201	FAX INTERDEPARTMENT	(21.12)	(27.50)	6.38	(30.00)	(8.88)	70.40%
<b>Totals</b>		<b>(414,932.41)</b>	<b>(414,641.33)</b>	<b>(291.08)</b>	<b>(452,336.00)</b>	<b>(37,403.59)</b>	<b>91.73%</b>

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
511110	SALARY-PERMANENT REGULAR	134,001.18	147,797.83	(13,796.65)	161,234.00	27,232.82	83.11%
511210	WAGES-REGULAR	98,166.93	109,631.50	(11,464.57)	119,598.00	21,431.07	82.08%
511310	WAGES-SICK LEAVE	2,679.03	-	2,679.03	-	(2,679.03)	#DIV/0!
511320	WAGES-VACATION PAY	12,222.39	-	12,222.39	-	(12,222.39)	#DIV/0!
511330	WAGES-LONGEVITY PAY	782.50	717.75	64.75	783.00	0.50	99.94%
511340	WAGES-HOLIDAY PAY	8,593.36	-	8,593.36	-	(8,593.36)	#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	19,373.56	19,444.33	(70.77)	21,212.00	1,838.44	91.33%
512142	RETIREMENT (EMPLOYER)	17,077.94	17,038.08	39.86	18,587.00	1,509.06	91.88%
512144	HEALTH INSURANCE	71,768.99	72,395.58	(626.59)	78,977.00	7,208.01	90.87%
512145	LIFE INSURANCE	115.87	103.58	12.29	113.00	(2.87)	102.54%
512150	FSA CONTRIBUTION	1,125.00	1,031.25	93.75	1,125.00	-	100.00%
512173	DENTAL INSURANCE	4,375.59	4,422.00	(46.41)	4,824.00	448.41	90.70%
521213	ACCOUNTING & AUDITING	12,342.00	11,313.50	1,028.50	12,342.00	-	100.00%
521213	CAFR REPORTING	505.00	462.92	42.08	505.00	-	100.00%
521219	OTHER PROFESSIONAL SERV	2,800.00	2,566.67	233.33	2,800.00	-	100.00%
521296	COMPUTER SUPPORT	1,086.00	3,000.25	(1,914.25)	3,273.00	2,187.00	33.18%
531243	FURNITURE & FURNISHINGS	789.67	275.00	514.67	300.00	(489.67)	263.22%
531301	OFFICE EQUIPMENT	2,219.48	1,375.00	844.48	1,500.00	(719.48)	147.97%
531303	COMPUTER EQUIPMT & SOFTWARE	1,194.00	1,375.00	(181.00)	1,500.00	306.00	79.60%
531311	POSTAGE & BOX RENT	1,951.55	2,108.33	(156.78)	2,300.00	348.45	84.85%
531312	OFFICE SUPPLIES	1,314.13	2,750.00	(1,435.87)	3,000.00	1,685.87	43.80%
531313	PRINTING & DUPLICATING	463.60	366.67	96.93	400.00	(63.60)	115.90%
531314	SMALL ITEMS OF EQUIPMENT	-	91.67	(91.67)	100.00	100.00	0.00%
531324	MEMBERSHIP DUES	690.00	632.50	57.50	690.00	-	100.00%
531351	GAS/DIESEL	-	45.83	(45.83)	50.00	50.00	0.00%
532325	REGISTRATION	220.00	605.00	(385.00)	660.00	440.00	33.33%
532332	MILEAGE	33.45	137.50	(104.05)	150.00	116.55	22.30%
532335	MEALS	10.00	183.33	(173.33)	200.00	190.00	5.00%
532336	LODGING	-	577.50	(577.50)	630.00	630.00	0.00%
533225	TELEPHONE & FAX	65.67	137.50	(71.83)	150.00	84.33	43.78%
535242	MAINTAIN MACHINERY & EQUIP	-	641.67	(641.67)	700.00	700.00	0.00%
571004	IP TELEPHONY ALLOCATION	909.37	909.33	0.04	992.00	82.63	91.67%
571005	DUPLICATING ALLOCATION	24.75	24.75	-	27.00	2.25	91.67%
571009	MIS PC GROUP ALLOCATION	7,500.13	7,500.17	(0.04)	8,182.00	681.87	91.67%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	3,524.62	3,524.58	0.04	3,845.00	320.38	91.67%
591519	OTHER INSURANCE	1,344.94	1,454.75	(109.81)	1,587.00	242.06	84.75%
594818	CAP COMPUTER	239,154.28	550,000.00	(310,845.72)	600,000.00	360,845.72	39.86%
<b>Totals</b>		<b>650,729.26</b>	<b>964,641.33</b>	<b>(313,912.07)</b>	<b>1,052,336.00</b>	<b>401,606.74</b>	<b>61.84%</b>

Other Financing Sources (Uses)

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
#DIV/0!							
<b>Totals</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<b>Total Business Unit</b>		<b>235,796.85</b>	<b>550,000.00</b>	<b>(314,203.15)</b>	<b>600,000.00</b>	<b>364,203.15</b>	

Treasurer-November  
1401

Date Ran 12/21/2016  
Period 11  
Year 2016

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
411100	GENERAL PROPERTY TAXES	767,872.38	767,872.42	(0.04)	837,679.00	69,806.62	91.67%
411300	DNR PILT	(58,604.50)	(48,583.33)	(10,021.17)	(53,000.00)	5,604.50	110.57%
411500	MANAGED FOREST	(3,596.32)	(3,666.67)	70.35	(4,000.00)	(403.68)	89.91%
418100	INTEREST ON TAXES	(580,786.41)	(586,666.67)	5,880.26	(640,000.00)	(59,213.59)	90.75%
441030	AG USE CONV PENALTY	(11,003.49)	(3,666.67)	(7,336.82)	(4,000.00)	7,003.49	275.09%
451007	TREASURERS FEES	(432.50)	(550.00)	117.50	(600.00)	(167.50)	72.08%
481001	INTEREST & DIVIDENDS	(482,000.76)	(320,833.33)	(161,167.43)	(350,000.00)	132,000.76	137.71%
481004	FAIR MARKET VALUE ADJUSTME	354,579.09	-	354,579.09	-	(354,579.09)	#DIV/0!
<b>Totals</b>		<b>(13,972.51)</b>	<b>(196,094.25)</b>	<b>182,121.74</b>	<b>(213,921.00)</b>	<b>(199,948.49)</b>	<b>6.53%</b>

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
511110	SALARY-PERMANENT REGULAR	58,851.36	58,686.83	164.53	64,022.00	5,170.64	91.92%
511210	WAGES-REGULAR	33,074.27	39,594.50	(6,520.23)	43,194.00	10,119.73	76.57%
511310	WAGES-SICK LEAVE	506.09	-	506.09	-	(506.09)	#DIV/0!
511320	WAGES-VACATION PAY	1,929.41	-	1,929.41	-	(1,929.41)	#DIV/0!
511330	WAGES-LONGEVITY PAY	154.45	134.75	19.70	147.00	(7.45)	105.07%
511340	WAGES-HOLIDAY PAY	859.15	-	859.15	-	(859.15)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP)	153.27	-	153.27	-	(153.27)	#DIV/0!
511380	WAGES-BEREAVEMENT	194.88	-	194.88	-	(194.88)	#DIV/0!
512141	SOCIAL SECURITY	6,963.66	7,388.33	(424.67)	8,060.00	1,096.34	86.40%
512142	RETIREMENT (EMPLOYER)	6,318.06	6,495.50	(177.44)	7,086.00	767.94	89.16%
512144	HEALTH INSURANCE	34,777.89	34,863.58	(85.69)	38,033.00	3,255.11	91.44%
512145	LIFE INSURANCE	62.11	61.42	0.69	67.00	4.89	92.70%
512150	FSA CONTRIBUTION	530.00	485.83	44.17	530.00	-	100.00%
512173	DENTAL INSURANCE	2,103.28	2,099.17	4.11	2,290.00	186.72	91.85%
521232	INVEST ADVISOR FEES	14,237.93	27,500.00	(13,262.07)	30,000.00	15,762.07	47.46%
531311	POSTAGE & BOX RENT	7,000.13	5,958.33	1,041.80	6,500.00	(500.13)	107.69%
531312	OFFICE SUPPLIES	467.71	916.67	(448.96)	1,000.00	532.29	46.77%
531313	PRINTING & DUPLICATING	154.14	183.33	(29.19)	200.00	45.86	77.07%
531324	MEMBERSHIP DUES	100.00	91.67	8.33	100.00	-	100.00%
532325	REGISTRATION	250.00	229.17	20.83	250.00	-	100.00%
532332	MILEAGE	307.80	91.67	216.13	100.00	(207.80)	307.80%
532335	MEALS	18.00	27.50	(9.50)	30.00	12.00	60.00%
532336	LODGING	82.00	275.00	(193.00)	300.00	218.00	27.33%
533225	TELEPHONE & FAX	69.46	91.67	(22.21)	100.00	30.54	69.46%
571004	IP TELEPHONY ALLOCATION	545.38	545.42	(0.04)	595.00	49.62	91.66%
571005	DUPLICATING ALLOCATION	38.50	38.50	-	42.00	3.50	91.67%
571009	MIS PC GROUP ALLOCATION	6,176.50	6,176.50	-	6,738.00	561.50	91.67%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	1,571.13	1,571.17	(0.04)	1,714.00	142.87	91.66%
591519	OTHER INSURANCE	512.75	754.42	(241.67)	823.00	310.25	62.30%
591521	OFFICIAL BONDS	-	458.33	(458.33)	500.00	500.00	0.00%
593256	BANK CHARGES	1,225.80	1,375.00	(149.20)	1,500.00	274.20	81.72%
<b>Totals</b>		<b>179,235.11</b>	<b>196,094.25</b>	<b>(16,859.14)</b>	<b>213,921.00</b>	<b>34,685.89</b>	<b>83.79%</b>

Other Financing Sources (Uses)

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
							#DIV/0!
<b>Totals</b>							#DIV/0!
<b>Total Business Unit</b>		<b>165,262.60</b>	<b>(0.00)</b>	<b>165,262.60</b>	<b>-</b>	<b>(165,262.60)</b>	

Treasurer-November  
1402 Tax Deed Exp

Date Ran 12/21/2016  
Period 11  
Year 2016

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
411100	GENERAL PROPERTY TAXES	(16,225.00)	(16,225.00)	-	(17,700.00)	(1,475.00)	91.67%
482002	RENT OF COUNTY PROPERTY	(600.00)	-	(600.00)	-	600.00	#DIV/0!
483005	GAIN/LOSS-SALE FORCLD PRPTY	(43,157.19)	-	(43,157.19)	-	43,157.19	#DIV/0!
<b>Totals</b>		<b>(59,982.19)</b>	<b>(16,225.00)</b>	<b>(43,757.19)</b>	<b>(17,700.00)</b>	<b>42,282.19</b>	<b>338.88%</b>

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
521212	LEGAL	33.00	91.67	(58.67)	100.00	67.00	33.00%
521219	OTHER PROFESSIONAL SERV	23,700.00	-	23,700.00	-	(23,700.00)	#DIV/0!
521255	PAPER SERVICE	315.00	-	315.00	-	(315.00)	#DIV/0!
521273	TITLE SEARCH	(1,150.00)	1,833.33	(2,983.33)	2,000.00	3,150.00	-57.50%
531311	POSTAGE & BOX RENT	-	183.33	(183.33)	200.00	200.00	0.00%
531321	PUBLICATION OF LEGAL NOTICE	5,825.84	366.67	5,459.17	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	13,750.00	(13,390.56)	15,000.00	14,640.56	2.40%
<b>Totals</b>		<b>31,072.37</b>	<b>16,225.00</b>	<b>14,847.37</b>	<b>17,700.00</b>	<b>(13,372.37)</b>	<b>175.55%</b>

Other Financing Sources (Uses)

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
							#DIV/0!
<b>Totals</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<b>Total Business Unit</b>		<b>(28,909.82)</b>	<b>-</b>	<b>(28,909.82)</b>	<b>-</b>	<b>28,909.82</b>	

Treasurer-November  
1403 Plat books

Date Ran 12/21/2016  
Period 11  
Year 2016

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
411100	GENERAL PROPERTY TAXES	1,544.62	1,544.58	0.04	1,685.00	140.38	91.67%
451010	SALE OF MAPS & PLAT BOOKS	(2,588.40)	(2,291.67)	(296.73)	(2,500.00)	88.40	103.54%
451308	POSTAGE FEES	(28.00)	(45.83)	17.83	(50.00)	(22.00)	56.00%
473014	LOCAL GOV'T PLAT BOOKS SALES	(81.00)	(55.00)	(26.00)	(60.00)	21.00	135.00%
474014	DEPT PLAT BOOK CHARGES	(189.00)	(68.75)	(120.25)	(75.00)	114.00	252.00%
<b>Totals</b>		<b>(1,341.78)</b>	<b>(916.67)</b>	<b>(425.11)</b>	<b>(1,000.00)</b>	<b>341.78</b>	<b>134.18%</b>

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
531349	OTHER OPERATING EXPENSES	3,551.00	916.67	2,634.33	1,000.00	(2,551.00)	355.10%
<b>Totals</b>		<b>3,551.00</b>	<b>916.67</b>	<b>2,634.33</b>	<b>1,000.00</b>	<b>(2,551.00)</b>	<b>355.10%</b>

Other Financing Sources (Uses)

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
							#DIV/0!
<b>Totals</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<b>Total Business Unit</b>		<b>2,209.22</b>	<b>(0.00)</b>	<b>2,209.22</b>	<b>-</b>	<b>(2,209.22)</b>	

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
411100	GENERAL PROPERTY TAXES	(152,642.38)	(152,642.42)	0.04	(166,519.00)	(13,876.62)	91.67%
421001	STATE AID	(111,100.00)	(96,066.67)	(15,033.33)	(104,800.00)	6,300.00	106.01%
421010	M S L INCENTIVES	(14,549.00)	(16,225.00)	1,676.00	(17,700.00)	(3,151.00)	82.20%
421012	STATE AID CS + ALL OTHERS	(653,943.05)	(711,072.08)	57,129.03	(775,715.00)	(121,771.95)	84.30%
421013	ST AID WAGES ALLOCATE	72,586.60	82,500.00	(9,913.40)	90,000.00	17,413.40	80.65%
421013	OTHER DEPT WAGE RETENTION	(24,173.35)	(27,500.00)	3,326.65	(30,000.00)	(5,826.65)	80.58%
421050	CS PERFORMANCE BASED INC	-	(151,250.00)	151,250.00	(165,000.00)	(165,000.00)	0.00%
421096	STATE AID MEDICAL SUPPORT	(11,124.00)	(6,416.67)	(4,707.33)	(7,000.00)	4,124.00	158.91%
442004	EXTRADITION REIMBURSEMENT	(3,077.20)	(366.67)	(2,710.53)	(400.00)	2,677.20	769.30%
451011	CS PROG FEE REDUCE 66%	7,569.52	9,922.00	(2,352.48)	10,824.00	3,254.48	69.93%
451013	NVD ACTIVITIES REDUCTION	(1,579.72)	(1,191.67)	(388.05)	(1,300.00)	279.72	121.52%
451014	CS PROGRAM FEES	(9,492.48)	(14,666.67)	5,174.19	(16,000.00)	(6,507.52)	59.33%
455003	NON-NVD SERVICE FEES	(1,300.00)	(1,443.75)	143.75	(1,575.00)	(275.00)	82.54%
455021	GENETIC TEST FEE	(36.00)	-	(36.00)	-	36.00	#DIV/0!
<b>Totals</b>		<b>(902,861.06)</b>	<b>(1,086,419.58)</b>	<b>183,558.52</b>	<b>(1,185,185.00)</b>	<b>(282,323.94)</b>	<b>76.18%</b>

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
511110	SALARY-PERMANENT REGULAR	173,009.47	203,348.75	(30,339.28)	221,835.00	48,825.53	77.99%
511210	WAGES-REGULAR	344,296.14	403,117.00	(58,820.86)	439,764.00	95,467.86	78.29%
511220	WAGES-OVERTIME	4,981.09	5,376.25	(395.16)	5,865.00	883.91	84.93%
511240	WAGES-TEMPORARY	5,521.43	5,815.33	(293.90)	6,344.00	822.57	87.03%
511310	WAGES-SICK LEAVE	24,491.19	-	24,491.19	-	(24,491.19)	#DIV/0!
511320	WAGES-VACATION PAY	37,180.15	-	37,180.15	-	(37,180.15)	#DIV/0!
511330	WAGES-LONGEVITY PAY	1,991.25	2,089.08	(97.83)	2,279.00	287.75	87.37%
511340	WAGES-HOLIDAY PAY	19,391.80	-	19,391.80	-	(19,391.80)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP)	2,559.55	-	2,559.55	-	(2,559.55)	#DIV/0!
511380	WAGES-BEREAVEMENT	1,258.22	-	1,258.22	-	(1,258.22)	#DIV/0!
512141	SOCIAL SECURITY	44,510.39	45,618.83	(1,108.44)	49,766.00	5,255.61	89.44%
512142	RETIREMENT (EMPLOYER)	40,116.74	39,886.00	230.74	43,512.00	3,395.26	92.20%
512144	HEALTH INSURANCE	168,485.01	180,396.33	(11,911.32)	196,796.00	28,310.99	85.61%
512145	LIFE INSURANCE	232.10	259.42	(27.32)	283.00	50.90	82.01%
512146	WORKERS COMPENSATION	2,549.34	-	2,549.34	-	(2,549.34)	#DIV/0!
512150	FSA CONTRIBUTION	2,750.00	2,589.58	160.42	2,825.00	75.00	97.35%
512173	DENTAL INSURANCE	10,943.59	11,616.00	(672.41)	12,672.00	1,728.41	86.36%
521255	PAPER SERVICE	5,887.78	6,416.67	(528.89)	7,000.00	1,112.22	84.11%
521256	GENETIC TESTS	6,504.00	4,033.33	2,470.67	4,400.00	(2,104.00)	147.82%
521296	COMPUTER SUPPORT	800.00	733.33	66.67	800.00	-	100.00%
529160	INTERPRETER FEE	2,409.50	3,300.00	(890.50)	3,600.00	1,190.50	66.93%
529299	PURCHASE CARE & SERVICES	60,480.00	56,549.17	3,930.83	61,690.00	1,210.00	98.04%
531003	NOTARY PUBLIC RELATED	40.00	91.67	(51.67)	100.00	60.00	40.00%
531246	FPLS FEES	1,995.00	2,616.17	(621.17)	2,854.00	859.00	69.90%
531301	OFFICE EQUIPMENT	937.63	825.00	112.63	900.00	(37.63)	104.18%
531303	COMPUTER EQUIPMT & SOFTWA	7,580.85	5,078.33	2,502.52	5,540.00	(2,040.85)	136.84%
531311	POSTAGE & BOX RENT	15,820.98	16,683.33	(1,062.35)	18,200.00	2,579.02	85.83%
531311	POSTAGE - NVD	457.60	2,108.33	(1,650.73)	2,300.00	1,842.40	19.90%
531312	OFFICE SUPPLIES	13,803.71	14,666.67	(862.96)	16,000.00	2,196.29	86.27%
531313	PRINTING & DUPLICATING	2,213.81	3,300.00	(1,086.19)	3,600.00	1,386.19	61.49%
531314	SMALL ITEMS OF EQUIPMENT	1,457.23	1,375.00	82.23	1,500.00	42.77	97.15%
531321	PUBLICATION OF LEGAL NOTICE	625.00	1,283.33	(658.33)	1,400.00	775.00	44.64%
531323	SUBSCRIPTIONS-TAX & LAW	3,253.91	2,929.67	324.24	3,196.00	(57.91)	101.81%
531324	MEMBERSHIP DUES	1,800.50	1,792.08	8.42	1,955.00	154.50	92.10%
531326	ADVERTISING	557.63	-	557.63	-	(557.63)	#DIV/0!
531348	EDUCATIONAL SUPPLIES	144.69	1,191.67	(1,046.98)	1,300.00	1,155.31	11.13%
531351	GAS/DIESEL	-	36.67	(36.67)	40.00	40.00	0.00%
532325	REGISTRATION	1,489.00	2,644.58	(1,155.58)	2,885.00	1,396.00	51.61%
532332	MILEAGE	495.69	1,375.00	(879.31)	1,500.00	1,004.31	33.05%
532334	COMMERCIAL TRAVEL	1,566.84	733.33	833.51	800.00	(766.84)	195.86%
532335	MEALS	784.12	1,030.33	(246.21)	1,124.00	339.88	69.76%
532336	LODGING	2,617.00	2,674.83	(57.83)	2,918.00	301.00	89.58%
532339	OTHER TRAVEL & TOLLS	337.05	229.17	107.88	250.00	(87.05)	134.82%
532340	CONTRACTED EXTRADITIONS	318.50	7,333.33	(7,014.83)	8,000.00	7,681.50	3.98%
533225	TELEPHONE & FAX	711.47	825.00	(113.53)	900.00	188.53	79.05%
535242	MAINTAIN MACHINERY & EQUIP	1,419.00	2,152.33	(733.33)	2,348.00	929.00	60.43%
571004	IP TELEPHONY ALLOCATION	3,092.87	3,092.83	0.04	3,374.00	281.13	91.67%
571005	DUPLICATING ALLOCATION	451.88	451.92	(0.04)	493.00	41.12	91.66%
571009	MIS PC GROUP ALLOCATION	24,706.00	24,706.00	-	26,952.00	2,246.00	91.67%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	10,533.38	10,533.42	(0.04)	11,491.00	957.62	91.67%
591519	OTHER INSURANCE	3,228.99	3,514.50	(285.51)	3,834.00	605.01	84.22%
<b>Totals</b>		<b>1,062,589.07</b>	<b>1,086,419.58</b>	<b>(23,830.51)</b>	<b>1,185,185.00</b>	<b>122,595.93</b>	<b>89.66%</b>

Other Financing Sources (Uses)

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
#DIV/0!							
<b>Totals</b>		-	-	-	-	-	#DIV/0!
<b>Total Business Unit</b>		<b>159,728.01</b>	<b>0.00</b>	<b>159,728.01</b>	<b>-</b>	<b>(159,728.01)</b>	

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

Ledger Date	Description	General (599900)	Other UW Ext (599908)	Vested Benefits (599909)	Authority	Publish Date
1-Jan-17	Tax Levy	521,482.00	28,000.00	290,000.00		
<b>Total amount available</b>		<b>521,482.00</b>	<b>28,000.00</b>	<b>290,000.00</b>		
<b>Net</b>		<b>521,482.00</b>	<b>28,000.00</b>	<b>290,000.00</b>		



# Wisconsin Municipal Mutual Insurance Company

Jefferson County  
January 12, 2017



Strength in...  
*Members*



# Overview

- Jefferson County joined WMMIC in 2009
- WMMIC is a Non-assessable Mutual Insurance Company
- WMMIC is a Local Government Entity/Non-Profit
- Formed for Counties and Cities by Counties and Cities
- WMMIC office is in Madison
- WMMIC has ten full time employees
- Managed by the Executive Director/CEO
- Governed by our Board of Directors



# Primary Objectives

- Provide a Stable, Reliable Source of Liability Insurance for our Members
- Growth and Safety of WMMIC Assets
- Build Surplus to Pay Claims
- Annual Dividend Distributions to our Members
  - 28 Consecutive years of dividend distributions



# Insurance Provided to Jefferson County

- General, Law Enforcement & Jail Liability
- Auto Liability
- Public Officials Errors and Omissions
- Employment Practices Liability
- Cyber Liability
- Excess Workers' Compensation
- Auto Physical Damage for County Vehicles



# Founding Members – Since 1988

Outagamie County

City of Eau Claire

Manitowoc County

Chippewa County

Brown County

La Crosse County

City of Madison

St. Croix. County

Waukesha County

Dodge County



# Additional WMMIC Members

- Dane County 1991
- Marathon County 1995
- Kenosha County 2000
- Eau Claire County 2001
- Rock County 2007
- Walworth County 2008
- **Jefferson County 2009**
- Lambeau Stadium District 2014
- City of Lacrosse 2014
- Miller Park Stadium District 2017



# WMMIC Strategic Initiatives

1. Maintain our financial strength.
2. Continue to improve service to our members.
3. Continue to foster member participation and member commitment to WMMIC.
4. Focus on strategic growth for WMMIC.
5. Create an environment for professional development of WMMIC staff to ensure quality service and long-term retention.
6. Continue to develop and implement an effective loss control plan.



# Advantages of Ownership

- History of Dividend Distributions to Members
- Input on WMMIC Governance & Strategy
- Networking Opportunities with Members
- Sharing of Best Practices with Members
- Access to Group Purchase Arrangements
- Better Insurance Rates due to the Group's Positive Performance



# Liability Claims Administration

## ***Our Guiding Principles are to:***

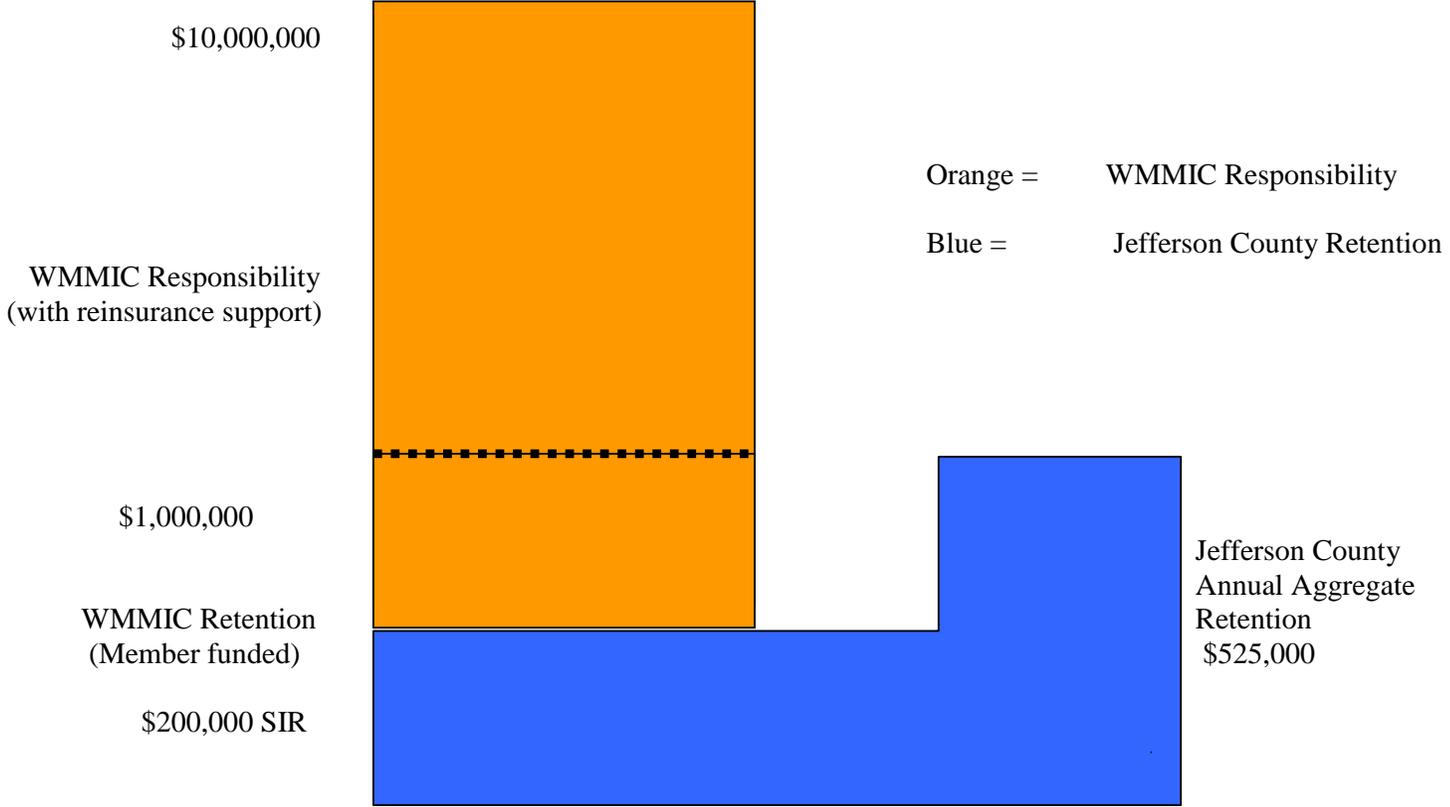
1. Promptly and fairly pay what is owed.
2. Use governmental immunities and tort caps available to members.
3. Avoid “economic reason” payments.



# *The WMMIC Claim Process - Jackie*

- Jefferson County Notifies WMMIC Adjuster of an “Event”
- Adjuster Acknowledges Receipt
- Initial Review
- Claim Handling
  - Member Communication
  - Claimant Communication
  - Investigation/Documentation
- Claim Determination

# Jefferson County – 2017 Structure





# Financial Overview as of 12/31/2015

- \$3,160,297 Premium Earned
- \$37,823,930 Total Surplus
- \$233,752 Net Income before Dividends
- A- (Excellent) with a Positive Outlook, per A.M. Best
- Surplus is within WMMIC's Target Net Surplus Policy & Exceeds Peers



# Regulatory/Governance Overview

- The Office of the Commissioner of Insurance (OCI) audits WMMIC every 3-5 years (last audit was 2014).
- Quarterly financial reporting.
- Independent financial audit and actuarial reviews are performed annually.
- Network Penetrating Testing (Cyber Liability)
- WMMIC is subject to WI open meeting laws.
- Board of Directors and four standing committees ensure member involvement.



# Jefferson County Equity

- Original Contribution of \$783,000
- Total Member Surplus at 12/31/2015 is \$1,010,554
- 2.67% Equity Ownership in WMMIC



# 2015 Jefferson County Dividend

***\$27,405***

***24% of Liability Premium***



# Additional Services

In addition, WMMIC provides to Jefferson County

- **Loss Control Resources**
  - Lexipol Law Enforcement Policies and Procedures
  - Auto-Related Training for Employees
  - Employment Practices Liability (EPL) Training
  - On-Line Training
  - Videos
- **Actuarial Estimate of Your Annual Retained Losses (necessary for financial statements)**
- **Coverage Opinions, Certificates of Insurance and Other Services as Requested**
- **Jail Audit**

# QUESTIONS

