

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

Date: Thursday, August 14, 2014

Time: 8:00 a.m. (Note time Change)

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

1. Call to order.
2. Roll call (establish a quorum).
3. Certification of compliance with the Open Meetings Law.
4. Review of the agenda.
5. Citizen comments.
6. Approval of Finance Committee minutes for July 17, 2014.
7. Communications
8. Monthly Financial Report for June 2014-Finance Department.
9. Monthly Financial Report for June 2014-County Clerk.
10. Monthly Financial Report for June 2014-Treasurer.
11. Monthly Financial Report for June 2014-Child Support.
12. Discussion and possible approval to recommend to the County Board changes to Ordinance No. 2008-12 which is an Ordinance establishing approval authority and bill payment procedures.
13. Discussion and possible approval authorizing a budget amendment from contingency for County Board approval for boilers at the Courthouse after RFP's are received.
14. Discussion of funding for projects related to the new Highway Facilities.
15. Review and discussion on 2014 projections of budget vs. actual.
16. Update on the 2015 budget process.
17. Discussion and possible action on RFP's for Auditing Services.
18. Discussion and possible action on Procurement Cards (P-Cards) for the County through JPMorgan Chase.
19. Update on contingency fund balance.
20. Set future meeting schedule, next meeting date, and possible agenda items.
21. Payment of invoices.
22. Adjourn.

Next scheduled meetings: Monday, September 8, 2014 Budget Meeting  
Wednesday, September 10, 2014 Budget Meeting  
Thursday, September 11, 2014 Regular and Budget Meeting  
Friday, September 12, 2014 Budget Meeting  
Thursday, October 9, 2014 Regular Meeting  
Thursday, November 13, 2014 Regular Meeting

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

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

***Individuals requiring special accommodations for attendance at the meeting should contact the County Administrator 24 hours prior to the meeting at 920-674-7101 so appropriate arrangements can be made.***

Jefferson County  
Finance Committee Minutes  
July 17, 2014

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

1. **Call to order** – Richard Jones called the meeting to order at 8:30 a.m.
2. **Roll call (establish a quorum)** – All committee members were present. Staff in attendance was Ben Wehmeier, Blair Ward, Tammy Worzalla and Brian Lamers. Public present was Dave Wagner from Ehlers and Jacob Lenell from CliftonLarsonAllen.
3. **Certification of compliance with the Open Meetings Law** – Wehmeier certified that notice of the meeting complied with the Open Meetings Law.
4. **Review of the agenda**-No changes
5. **Citizen Comments** – None
6. **Approval of Finance Committee minutes for June 12, 2014.** A motion was made by Braugher/Hanneman to approve the minutes of June 12, 2014. The motion passed 5-0.
7. **Communications** –None
8. **Presentation from CliftonLarsonAllen regarding the 2013 Financial Report and Audit.** Jacob Lenell from CliftonLarsonAllen handed out a presentation and went through it with the Committee.
9. **Discussion and possible action on bond issuance for the Highway Facility (Presentation from Ehlers).** Dave Wagner from Ehlers presented the information for the next possible bonding. He explained to the committee the bonding rating process and that the county is current at AA2 rating by Moody's and didn't see that there would be a change for the county for the next bond issue. Wagner went through why the county wants to stay under \$10 million and stay bank qualified to get a better interest rate. He also stated that the current interest rates are tracking .25% lower than originally anticipated. A motion was made by Schroeder/Hanneman to move forward with bringing the next bond issue to the County Board with the concept of a level repayment schedule.
10. **Monthly Financial Report for May 2014-Finance Department.** Lamers went through the May 2014 report. Nothing unusual noted.
11. **Monthly Financial Report for May 2014-County Clerk.** Nothing unusual noted.
12. **Monthly Financial Report for May 2014-Treasurer.** Lamers went through the report and explained that the interest on taxes and investment is below budget around \$50,000 however the fair market value adjustment through May is about \$120,000.

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- 13. Monthly Financial Report for May 2014-Child Support.** Lamers explained that the revenues are reimbursed quarterly so it is hard to determine what we will be receiving. The federal and state reimbursement is approx. 67% and there are usually no issues with overages.
- 14. Discussion of funding for projects related to the new Highway Facilities.** Wehmeier talked about the next debt issue and currently \$2.5 million remaining in funds on hand. There is still ongoing discussion to resolve the final payment and potential penalties owed to the county. The foundation will be poured soon and the soil stabilization has been working better than expected so the cost may be less than originally projected. The precast panels are scheduled to be delivered on August 4<sup>th</sup>.
- Jim Braughler was excused at 9:30 am.
- 15. Review and discussion on 2014 projections of budget vs. actual.** Lamers stated there is a concern with Register of Deeds revenues being down from the projected budget, currently the estimate is about \$54,000. Lamers stated that the Sheriff is tracking about a \$100,000 deficit but there are many variables that could change that and many factors to consider in the estimate. Discussion regarding the Corp Counsel office and the overage that will have to be covered with the vested benefits contingency from retirement payouts. The Fair and Fair Park will be reviewed closer after all the fair revenues/expenses are settled.
- 16. Discussion and possible action to set the final dental rates for the 2015 budget.** Lamers discussed where the county is currently in 2014 with the rates that are in place now. The recommendation is to leave the dental rates as is for current and retirees at \$42 for single and \$90 for family. A motion was made by Hanneman/Poulson to leave the dental rates for 2014 the same for 2015 budget. The motion passed 4-0.
- 17. Update on the 2015 budget process.** Wehmeier went through what has been done and where the process is currently and what is coming up. He explained that the Health Insurance and COLA package are being looked at. He issued guidelines to the departments with the levy targets and a 2% operating decrease.
- 18. Update on contingency fund balance.** Lamers directed the Finance Committee to the schedule showing the current balance of 2014 general contingency of \$543,473 and the vested benefits balance of \$275,000. Lamers explained that there are a couple potential contingent transfers in 2014. The resolution to fund the secure remote access project (Citrix) was approved at County Board for \$162,605.13 with \$92,000 from carryover funds from Human Services and a transfer of the balance required from contingency at the end of the year for the various department impacted. The other possible transfer would be for the Sheriff Department to cover overage in salaries with the contract settlement if needed at year end. The vested benefits may need to be used in the Corp Counsel office with the payout of the retired Corp Counsel and the upcoming payout to the Assistant Corp Counsel.
- 19. Set future meeting schedule, next meeting date, and possible agenda items** – The next meeting is Thursday, August 14, 2014 at 8:00 am (note meeting time change). Agenda items will include an update on the Highway projects and a projection of budget vs. actual, update on the 2015 budget, a potential teleconference from the Investment Advisor, and a revised bill payment procedure policy to review.

**20. Payment of Invoices**-After review of the invoices, a motion was made by Poulson/Hanneman to approve the payment of invoices totaling \$1,145,192.60. The motion passed 4-0.

**21. Adjourn** – A motion was made by Hanneman/Poulson to adjourn at 10:15 a.m. The motion passed 4-0.

Respectfully submitted,

Jennifer Hanneman  
Finance Committee  
Jefferson County  
/bll

Finance-June  
2601

Date Ran  
Period 6  
Year 2014

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
412100	SALES TAXES FROM COUNTY	(64.69)	(55.00)	(9.69)	(110.00)	(45.31)	58.81%
451005	CHILD SUPPORT FEES	(585.00)	(850.00)	265.00	(1,700.00)	(1,115.00)	34.41%
451312	EMP PAYROLL CHARGES	(55.00)	-	(55.00)	-	55.00	#DIV/0!
474201	FAX INTERDEPARTMENT	(22.50)	(30.00)	7.50	(60.00)	(37.50)	37.50%
<b>Totals</b>		<b>(727.19)</b>	<b>(935.00)</b>	<b>207.81</b>	<b>(1,870.00)</b>	<b>(1,142.81)</b>	<b>38.89%</b>

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
511110	SALARY-PERMANENT REGULAR	70,310.64	75,069.50	(4,758.86)	150,139.00	79,828.36	46.83%
511210	WAGES-REGULAR	46,214.15	55,647.00	(9,432.85)	111,294.00	65,079.85	41.52%
511310	WAGES-SICK LEAVE	2,079.11	-	2,079.11	-	(2,079.11)	#DIV/0!
511320	WAGES-VACATION PAY	4,911.47	-	4,911.47	-	(4,911.47)	#DIV/0!
511330	WAGES-LONGEVITY PAY	-	342.50	(342.50)	685.00	685.00	0.00%
511340	WAGES-HOLIDAY PAY	3,281.64	-	3,281.64	-	(3,281.64)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP)	1,878.33	-	1,878.33	-	(1,878.33)	#DIV/0!
511380	WAGES-BEREAVEMENT	469.68	-	469.68	-	(469.68)	#DIV/0!
512141	SOCIAL SECURITY	9,668.84	9,919.00	(250.16)	19,838.00	10,169.16	48.74%
512142	RETIREMENT (EMPLOYER)	9,040.28	9,174.00	(133.72)	18,348.00	9,307.72	49.27%
512144	HEALTH INSURANCE	38,103.67	38,601.00	(497.33)	77,202.00	39,098.33	49.36%
512145	LIFE INSURANCE	39.20	39.00	0.20	78.00	38.80	50.26%
512173	DENTAL INSURANCE	2,367.73	2,412.00	(44.27)	4,824.00	2,456.27	49.08%
521213	ACCOUNTING & AUDITING	14,190.00	8,070.00	6,120.00	16,140.00	1,950.00	87.92%
521213	CAFR REPORTING	505.00	1,800.00	(1,295.00)	3,500.00	3,095.00	14.03%
521296	COMPUTER SUPPORT	2,837.22	1,726.50	1,110.72	3,453.00	615.78	82.17%
531243	FURNITURE & FURNISHINGS	-	200.00	(200.00)	400.00	400.00	0.00%
531303	COMPUTER EQUIPMT & SOFTW	535.00	250.00	285.00	500.00	(35.00)	107.00%
531311	POSTAGE & BOX RENT	1,184.24	1,000.00	184.24	2,000.00	815.76	59.21%
531312	OFFICE SUPPLIES	1,079.59	1,500.00	(420.41)	3,000.00	1,920.41	35.99%
531313	PRINTING & DUPLICATING	237.28	200.00	37.28	400.00	162.72	59.32%
531314	SMALL ITEMS OF EQUIP	-	100.00	(100.00)	200.00	200.00	0.00%
531321	PUBLICATION OF LEGAL NOTICE	53.00	-	53.00	-	(53.00)	#DIV/0!
531324	MEMBERSHIP DUES	690.00	345.00	345.00	690.00	-	100.00%
531351	GAS/DIESEL	113.64	250.00	(136.36)	500.00	386.36	22.73%
532325	REGISTRATION	455.00	700.00	(245.00)	1,400.00	945.00	32.50%
532332	MILEAGE	-	100.00	(100.00)	200.00	200.00	0.00%
532335	MEALS	240.04	200.00	40.04	400.00	159.96	60.01%
532336	LODGING	1,269.64	1,400.00	(130.36)	2,800.00	1,530.36	45.34%
533225	TELEPHONE & FAX	130.13	125.00	5.13	250.00	119.87	52.05%
535242	MAINTAIN MACHINERY & EQUIP	-	500.00	(500.00)	1,000.00	1,000.00	0.00%
571004	IP TELEPHONY ALLOCATION	432.00	432.00	-	864.00	432.00	50.00%
571005	DUPLICATING ALLOCATION	6.00	6.00	-	12.00	6.00	50.00%
571007	MIS DIRECT CHARGES	1,048.54	-	1,048.54	-	(1,048.54)	#DIV/0!
571009	MIS PC GROUP ALLOCATION	5,499.48	5,499.50	(0.02)	10,999.00	5,499.52	50.00%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	1,879.50	1,879.50	-	3,759.00	1,879.50	50.00%
591519	OTHER INSURANCE	685.62	830.50	(144.88)	1,661.00	975.38	41.28%
<b>Totals</b>		<b>221,435.66</b>	<b>218,318.00</b>	<b>3,117.66</b>	<b>436,636.00</b>	<b>215,200.34</b>	<b>50.71%</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>220,708.47</b>	<b>217,383.00</b>	<b>3,325.47</b>	<b>434,766.00</b>	<b>214,057.53</b>	<b>50.76%</b>

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Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
431001	MARRIAGE LICENSE FEES	(9,720.00)	(9,500.00)	(220.00)	(19,000.00)	(9,280.00)	51.16%
431003	CONSERVATION LICENSE	(98.55)	(75.00)	(23.55)	(150.00)	(51.45)	65.70%
431005	DOMESTIC PARTNER LICENSE	(130.00)	-	(130.00)	-	130.00	#DIV/0!
431007	DNR-ATV-BOAT-SNOW-CO CLERK	(129.00)	(150.00)	21.00	(300.00)	(171.00)	43.00%
451003	MARRIAGE WAIVER FEES	(650.00)	(450.00)	(200.00)	(900.00)	(250.00)	72.22%
451024	DMV TEMP LICENSE PLATE FEES	(170.00)	(150.00)	(20.00)	(300.00)	(130.00)	56.67%
451308	POSTAGE FEES	(259.71)	(180.00)	(79.71)	(360.00)	(100.29)	72.14%
451404	PASSPORT FEES	(10,470.00)	(8,500.00)	(1,970.00)	(17,000.00)	(6,530.00)	61.59%
451413	PASSPORT PHOTO FEES	(3,148.71)	(2,000.00)	(1,148.71)	(4,000.00)	(851.29)	78.72%
474200	COPYING & PRINTING INTERDEP/	(4.50)	-	(4.50)	-	4.50	#DIV/0!
474201	FAX INTERDEPARTMENT	(22.50)	(25.00)	2.50	(50.00)	(27.50)	45.00%
<b>Totals</b>		<b>(24,802.97)</b>	<b>(21,030.00)</b>	<b>(3,772.97)</b>	<b>(42,060.00)</b>	<b>(17,257.03)</b>	<b>58.97%</b>

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
511110	SALARY-PERMANENT REGULAR	35,211.84	36,015.00	(803.16)	72,030.00	36,818.16	48.88%
511210	WAGES-REGULAR	18,204.00	20,876.50	(2,672.50)	41,753.00	23,549.00	43.60%
511310	WAGES-SICK LEAVE	569.02	-	569.02	-	(569.02)	#DIV/0!
511320	WAGES-VACATION PAY	901.75	-	901.75	-	(901.75)	#DIV/0!
511330	WAGES-LONGEVITY PAY	-	106.50	(106.50)	213.00	213.00	0.00%
511340	WAGES-HOLIDAY PAY	478.37	-	478.37	-	(478.37)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP)	419.45	-	419.45	-	(419.45)	#DIV/0!
512141	SOCIAL SECURITY	4,209.57	4,312.00	(102.43)	8,624.00	4,414.43	48.81%
512142	RETIREMENT (EMPLOYER)	4,168.99	4,260.00	(91.01)	8,520.00	4,351.01	48.93%
512144	HEALTH INSURANCE	17,394.61	17,541.50	(146.89)	35,083.00	17,688.39	49.58%
512145	LIFE INSURANCE	26.62	21.50	5.12	43.00	16.38	61.91%
512173	DENTAL INSURANCE	1,061.94	1,080.00	(18.06)	2,160.00	1,098.06	49.16%
529167	CONSERVATION CONGRESS	410.00	375.00	35.00	750.00	340.00	54.67%
531301	OFFICE EQUIPMENT	-	250.00	(250.00)	500.00	500.00	0.00%
531303	COMPUTER EQUIPMT & SOFTW/	-	250.00	(250.00)	500.00	500.00	0.00%
531311	POSTAGE & BOX RENT	966.31	1,250.00	(283.69)	2,500.00	1,533.69	38.65%
531312	OFFICE SUPPLIES	755.09	500.00	255.09	1,000.00	244.91	75.51%
531313	PRINTING & DUPLICATING	708.26	500.00	208.26	1,000.00	291.74	70.83%
531324	MEMBERSHIP DUES	100.00	50.00	50.00	100.00	-	100.00%
532325	REGISTRATION	290.00	187.50	102.50	375.00	85.00	77.33%
532332	MILEAGE	161.84	300.00	(138.16)	600.00	438.16	26.97%
532335	MEALS	7.48	75.00	(67.52)	150.00	142.52	4.99%
532336	LODGING	300.00	315.00	(15.00)	630.00	330.00	47.62%
532339	OTHER TRAVEL & TOLLS	4.00	-	4.00	-	(4.00)	#DIV/0!
533225	TELEPHONE & FAX	257.44	400.00	(142.56)	800.00	542.56	32.18%
533236	WIRELESS INTERNET	128.87	85.00	43.87	170.00	41.13	75.81%
571004	IP TELEPHONY ALLOCATION	259.02	259.00	0.02	518.00	258.98	50.00%
571005	DUPLICATING ALLOCATION	231.48	231.50	(0.02)	463.00	231.52	50.00%
571007	MIS DIRECT CHARGES	1,048.54	-	1,048.54	-	(1,048.54)	#DIV/0!
571009	MIS PC GROUP ALLOCATION	2,881.02	2,881.00	0.02	5,762.00	2,880.98	50.00%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	751.98	752.00	(0.02)	1,504.00	752.02	50.00%
591519	OTHER INSURANCE	321.66	343.50	(21.84)	687.00	365.34	46.82%
591521	OFFICIAL BONDS	-	16.00	(16.00)	32.00	32.00	0.00%
<b>Totals</b>		<b>92,229.15</b>	<b>93,233.50</b>	<b>(1,004.35)</b>	<b>186,467.00</b>	<b>94,237.85</b>	<b>49.46%</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>67,426.18</b>	<b>72,203.50</b>	<b>(4,777.32)</b>	<b>144,407.00</b>	<b>76,980.82</b>	<b>46.69%</b>

*TKM #9*

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
472004	ELECTION REIMBURSEMENT	(13,952.97)	(10,000.00)	(3,952.97)	(20,000.00)	(6,047.03)	69.76%
472007	MUNICIPAL OTHER CHARGES	(862.00)	(1,400.00)	538.00	(2,800.00)	(1,938.00)	30.79%
472008	SVRS CHARGES-GOVT UNITS	(1,926.18)	(3,000.00)	1,073.82	(6,000.00)	(4,073.82)	32.10%
473015	ELECTION MAINT CONTRACTS	(5,524.50)	(2,415.00)	(3,109.50)	(4,830.00)	694.50	114.38%
<b>Totals</b>		<b>(22,265.65)</b>	<b>(16,815.00)</b>	<b>(5,450.65)</b>	<b>(33,630.00)</b>	<b>(11,364.35)</b>	<b>66.21%</b>

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
511210	WAGES-REGULAR	7,521.75	9,655.00	(2,133.25)	19,310.00	11,788.25	38.95%
511240	WAGES-TEMPORARY	138.75	2,250.00	(2,111.25)	4,500.00	4,361.25	3.08%
511320	WAGES-VACATION PAY	548.67	-	548.67	-	(548.67)	#DIV/0!
511330	WAGES-LONGEVITY PAY	-	47.50	(47.50)	95.00	95.00	0.00%
511340	WAGES-HOLIDAY PAY	197.17	-	197.17	-	(197.17)	#DIV/0!
512141	SOCIAL SECURITY	620.97	904.50	(283.53)	1,809.00	1,188.03	34.33%
512142	RETIREMENT (EMPLOYER)	588.52	836.50	(247.98)	1,673.00	1,084.48	35.18%
512144	HEALTH INSURANCE	8,078.63	3,518.00	4,560.63	7,036.00	(1,042.63)	114.82%
512145	LIFE INSURANCE	15.44	10.00	5.44	20.00	4.56	77.20%
512173	DENTAL INSURANCE	514.89	540.00	(25.11)	1,080.00	565.11	47.68%
521219	OTHER PROFESSIONAL SERV	2,212.50	-	2,212.50	-	(2,212.50)	#DIV/0!
529153	BOARD OF CANVASSORS	385.00	440.00	(55.00)	880.00	495.00	43.75%
531303	COMPUTER EQUIPMT & SOFTWA	561.24	-	561.24	-	(561.24)	#DIV/0!
531311	POSTAGE & BOX RENT	23.91	30.00	(6.09)	60.00	36.09	39.85%
531312	OFFICE SUPPLIES	1,099.70	400.00	699.70	800.00	(299.70)	137.46%
531313	PRINTING & DUPLICATING	19,359.08	24,000.00	(4,640.92)	48,000.00	28,640.92	40.33%
531314	SMALL ITEMS OF EQUIP	492.20	-	492.20	-	(492.20)	#DIV/0!
531321	PUBLICATION OF LEGAL NOTICE	2,711.91	8,000.00	(5,288.09)	16,000.00	13,288.09	16.95%
532332	MILEAGE	24.08	25.00	(0.92)	50.00	25.92	48.16%
532335	MEALS	128.68	60.00	68.68	120.00	(8.68)	107.23%
533225	TELEPHONE & FAX	42.36	50.00	(7.64)	100.00	57.64	42.36%
533236	WIRELESS INTERNET	128.83	150.00	(21.17)	300.00	171.17	42.94%
535242	MAINTAIN MACHINERY & EQUIPI	16,225.00	8,251.50	7,973.50	16,503.00	278.00	98.32%
571004	IP TELEPHONY ALLOCATION	86.52	86.50	0.02	173.00	86.48	50.01%
571005	DUPLICATING ALLOCATION	151.02	151.00	0.02	302.00	150.98	50.01%
571009	MIS PC GROUP ALLOCATION	1,571.52	1,571.50	0.02	3,143.00	1,571.48	50.00%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	277.98	278.00	(0.02)	556.00	278.02	50.00%
591519	OTHER INSURANCE	58.74	80.00	(21.26)	160.00	101.26	36.71%
<b>Totals</b>		<b>63,765.06</b>	<b>61,335.00</b>	<b>2,430.06</b>	<b>122,670.00</b>	<b>58,904.94</b>	<b>51.98%</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>41,499.41</b>	<b>44,520.00</b>	<b>(3,020.59)</b>	<b>89,040.00</b>	<b>47,540.59</b>	<b>46.61%</b>

Item # 9

Treasurer-June  
1401

Date Ran  
Period 6  
Year 2014

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
411300	DNR PILT	(49,375.17)	(27,000.00)	(22,375.17)	(54,000.00)	(4,624.83)	91.44%
411500	MANAGED FOREST	(1,066.75)	(1,500.00)	433.25	(3,000.00)	(1,933.25)	35.56%
418100	INTEREST ON TAXES	(299,325.39)	(350,000.00)	50,674.61	(700,000.00)	(400,674.61)	42.76%
441030	AG USE CONV PENALTY	(2,713.32)	(2,000.00)	(713.32)	(4,000.00)	(1,286.68)	67.83%
451007	TREASURERS FEES	(455.25)	(300.00)	(155.25)	(600.00)	(144.75)	75.88%
481001	INTEREST & DIVIDENDS	(92,238.47)	(112,500.00)	20,261.53	(225,000.00)	(132,761.53)	40.99%
481004	FAIR MARKET VALUE ADJUSTME	(97,289.45)	-	(97,289.45)	-	97,289.45	#DIV/0!
483001	SALE OF COUNTY PROPERTY	(38,500.00)	-	(38,500.00)	-	38,500.00	#DIV/0!
486004	MISCELLANEOUS REVENUE	(1,355.66)	-	(1,355.66)	-	1,355.66	#DIV/0!
<b>Totals</b>		<b>(582,319.46)</b>	<b>(493,300.00)</b>	<b>(89,019.46)</b>	<b>(986,600.00)</b>	<b>(404,280.54)</b>	<b>59.02%</b>

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
511110	SALARY-PERMANENT REGULAR	31,145.76	31,387.00	(241.24)	62,774.00	31,628.24	49.62%
511210	WAGES-REGULAR	14,389.07	30,202.00	(15,812.93)	60,404.00	46,014.93	23.82%
511220	WAGES-OVERTIME	-	29.00	(29.00)	58.00	58.00	0.00%
511240	WAGES-TEMPORARY	2,168.72	-	2,168.72	-	(2,168.72)	#DIV/0!
511310	WAGES-SICK LEAVE	767.76	-	767.76	-	(767.76)	#DIV/0!
511320	WAGES-VACATION PAY	511.50	-	511.50	-	(511.50)	#DIV/0!
511330	WAGES-LONGEVITY PAY	51.04	169.50	(118.46)	339.00	287.96	15.06%
511340	WAGES-HOLIDAY PAY	152.39	-	152.39	-	(152.39)	#DIV/0!
512141	SOCIAL SECURITY	3,708.21	4,514.00	(805.79)	9,028.00	5,319.79	41.07%
512142	RETIREMENT (EMPLOYER)	3,415.77	4,560.50	(1,144.73)	9,121.00	5,705.23	37.45%
512144	HEALTH INSURANCE	16,482.57	21,926.50	(5,443.93)	43,853.00	27,370.43	37.59%
512145	LIFE INSURANCE	28.13	50.50	(22.37)	101.00	72.87	27.85%
512173	DENTAL INSURANCE	1,015.91	1,350.00	(334.09)	2,700.00	1,684.09	37.63%
521232	INVEST ADVISOR FEES	13,348.73	16,000.00	(2,651.27)	32,000.00	18,651.27	41.71%
531311	POSTAGE & BOX RENT	3,748.27	4,000.00	(251.73)	8,000.00	4,251.73	46.85%
531312	OFFICE SUPPLIES	539.76	500.00	39.76	1,000.00	460.24	53.98%
531313	PRINTING & DUPLICATING	8.91	50.00	(41.09)	100.00	91.09	8.91%
531314	SMALL ITEMS OF EQUIP	169.00	25.00	144.00	50.00	(119.00)	338.00%
531324	MEMBERSHIP DUES	968.42	50.00	918.42	100.00	(868.42)	968.42%
532325	REGISTRATION	-	125.00	(125.00)	250.00	250.00	0.00%
532332	MILEAGE	-	200.00	(200.00)	400.00	400.00	0.00%
532335	MEALS	-	15.00	(15.00)	30.00	30.00	0.00%
532336	LODGING	-	150.00	(150.00)	300.00	300.00	0.00%
533225	TELEPHONE & FAX	124.76	150.00	(25.24)	300.00	175.24	41.59%
571004	IP TELEPHONY ALLOCATION	345.48	345.50	(0.02)	691.00	345.52	50.00%
571005	DUPLICATING ALLOCATION	79.02	79.00	0.02	158.00	78.98	50.01%
571007	MIS DIRECT CHARGES	1,048.54	-	1,048.54	-	(1,048.54)	#DIV/0!
571009	MIS PC GROUP ALLOCATION	4,714.02	4,714.00	0.02	9,428.00	4,713.98	50.00%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	940.02	940.00	0.02	1,880.00	939.98	50.00%
591519	OTHER INSURANCE	386.70	415.00	(28.30)	830.00	443.30	46.59%
591521	OFFICIAL BONDS	-	1,600.00	(1,600.00)	3,200.00	3,200.00	0.00%
593256	BANK CHARGES	759.60	800.00	(40.40)	1,600.00	840.40	47.48%
<b>Totals</b>		<b>101,018.06</b>	<b>124,347.50</b>	<b>(23,329.44)</b>	<b>248,695.00</b>	<b>147,676.94</b>	<b>40.62%</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>(481,301.40)</b>	<b>(368,952.50)</b>	<b>(112,348.90)</b>	<b>(737,905.00)</b>	<b>(256,603.60)</b>	<b>65.23%</b>

*Item #10*

Treasurer-June  
1402 Tax Deed Exp

Date Ran  
Period 6  
Year 2014

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
451030	FORECLOSURE REIMBURSEMENT	-	(350.00)	350.00	(700.00)	(700.00)	0.00%
483005	GAIN/LOSS-SALE FORCLD PRPTY	-	(22,500.00)	22,500.00	(45,000.00)	(45,000.00)	0.00%
<b>Totals</b>		-	(22,850.00)	22,850.00	(45,700.00)	(45,700.00)	0.00%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
521212	LEGAL	7.50	50.00	(42.50)	100.00	92.50	7.50%
521219	OTHER PROFESSIONAL SERV	-	50.00	(50.00)	100.00	100.00	0.00%
521255	PAPER SERVICE	-	50.00	(50.00)	100.00	100.00	0.00%
521273	TITLE SEARCH	-	500.00	(500.00)	1,000.00	1,000.00	0.00%
531311	POSTAGE & BOX RENT	-	150.00	(150.00)	300.00	300.00	0.00%
531313	PRINTING & DUPLICATING	-	25.00	(25.00)	50.00	50.00	0.00%
531321	PUBLICATION OF LEGAL NOTICE	399.15	1,500.00	(1,100.85)	3,000.00	2,600.85	13.31%
593742	UNCOLLECTED TAXES	346.03	7,500.00	(7,153.97)	15,000.00	14,653.97	2.31%
593749	OTHER LOSSES	-	1,500.00	(1,500.00)	3,000.00	3,000.00	0.00%
<b>Totals</b>		752.68	11,325.00	(10,572.32)	22,650.00	21,897.32	3.32%

Other Financing Sources (Uses)

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
							#DIV/0!
<b>Totals</b>		-	-	-	-	-	#DIV/0!
<b>Total Business Unit</b>		752.68	(11,525.00)	12,277.68	(23,050.00)	(23,802.68)	-3.27%

*Item #10*

Treasurer-June  
1403 Plat books

Date Ran  
Period 6  
Year 2014

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
451010	SALE OF MAPS & PLAT BOOKS	(1,423.56)	(2,000.00)	576.44	(4,000.00)	(2,576.44)	35.59%
451308	POSTAGE FEES	(23.00)	(50.00)	27.00	(100.00)	(77.00)	23.00%
471212	STATE PLAT BOOK SALES	(28.44)	(30.00)	1.56	(60.00)	(31.56)	47.40%
473014	LOCAL GOV'T PLAT BOOKS SALES	-	(30.00)	30.00	(60.00)	(60.00)	0.00%
474014	DEPT PLAT BOOK CHARGES	-	(50.00)	50.00	(100.00)	(100.00)	0.00%
<b>Totals</b>		<b>(1,475.00)</b>	<b>(2,160.00)</b>	<b>685.00</b>	<b>(4,320.00)</b>	<b>(2,845.00)</b>	<b>34.14%</b>

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
531349	OTHER OPERATING EXPENSES	-	750.00	(750.00)	1,500.00	1,500.00	0.00%
<b>Totals</b>		<b>-</b>	<b>750.00</b>	<b>(750.00)</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>0.00%</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>(1,475.00)</b>	<b>(1,410.00)</b>	<b>(65.00)</b>	<b>(2,820.00)</b>	<b>(1,345.00)</b>	<b>52.30%</b>

*Item #10*

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
421001	STATE AID	(54,409.00)	(48,061.00)	(6,348.00)	(96,122.00)	(41,713.00)	56.60%
421010	M S L INCENTIVES	(12,949.00)	(9,350.00)	(3,599.00)	(18,700.00)	(5,751.00)	69.25%
421012	STATE AID CS + ALL OTHERS	(209,385.24)	(417,062.00)	207,676.76	(834,124.00)	(624,738.76)	25.10%
421012	ST AID WAGES ALLOCATE	12,841.66	43,304.50	(30,462.84)	86,609.00	73,767.34	14.83%
421013	OTHER DEPT WAGE RETENTION	-	(14,245.00)	14,245.00	(28,490.00)	(28,490.00)	0.00%
421050	CS PERFORMANCE BASED INC	-	(75,444.50)	75,444.50	(150,889.00)	(150,889.00)	0.00%
421096	STATE AID MEDICAL SUPPORT	-	(4,182.50)	4,182.50	(8,365.00)	(8,365.00)	0.00%
442004	EXTRADITION REIMBURSEMENT	(4,507.30)	(200.00)	(4,307.30)	(400.00)	4,107.30	1126.83%
451011	CS PROG FEE REDUCE 66%	5,818.25	6,732.00	(913.75)	13,464.00	7,645.75	43.21%
451013	NIVD ACTIVITIES REDUCTION	(965.92)	(1,497.00)	531.08	(2,994.00)	(2,028.08)	32.26%
451014	CS PROGRAM FEES	(9,834.55)	(10,000.00)	165.45	(20,000.00)	(10,165.45)	49.17%
455003	NON-IVD SERVICE FEES	(700.00)	(647.50)	(52.50)	(1,295.00)	(595.00)	54.05%
<b>Totals</b>		<b>(274,091.10)</b>	<b>(530,653.00)</b>	<b>256,561.90</b>	<b>(1,061,306.00)</b>	<b>(787,214.90)</b>	<b>25.83%</b>

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
511110	SALARY-PERMANENT REGULAR	92,865.40	106,204.50	(13,339.10)	212,409.00	119,543.60	43.72%
511210	WAGES-REGULAR	180,497.94	235,051.50	(54,553.56)	470,103.00	289,605.06	38.40%
511220	WAGES-OVERTIME	4,137.71	2,890.00	1,247.71	5,780.00	1,642.29	71.59%
511240	WAGES-TEMPORARY	9,026.42	5,081.50	3,944.92	10,163.00	1,136.58	88.82%
511310	WAGES-SICK LEAVE	8,413.55	-	8,413.55	-	(8,413.55)	#DIV/0!
511320	WAGES-VACATION PAY	18,236.68	-	18,236.68	-	(18,236.68)	#DIV/0!
511330	WAGES-LONGEVITY PAY	53.32	1,359.50	(1,306.18)	2,719.00	2,665.68	1.96%
511340	WAGES-HOLIDAY PAY	8,388.06	-	8,388.06	-	(8,388.06)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP	3,447.50	-	3,447.50	-	(3,447.50)	#DIV/0!
511380	WAGES-BEREAVEMENT	494.40	-	494.40	-	(494.40)	#DIV/0!
512141	SOCIAL SECURITY	24,002.37	25,789.00	(1,786.63)	51,578.00	27,575.63	46.54%
512142	RETIREMENT (EMPLOYER)	22,072.73	24,084.00	(2,011.27)	48,168.00	26,095.27	45.82%
512144	HEALTH INSURANCE	95,737.86	110,531.00	(14,793.14)	221,062.00	125,324.14	43.31%
512145	LIFE INSURANCE	159.13	169.50	(10.37)	339.00	179.87	46.94%
512146	WORKERS COMPENSATION	(1,899.85)	-	(1,899.85)	-	1,899.85	#DIV/0!
512148	UNEMPLOYMENT COMPENSATI	1,520.28	-	1,520.28	-	(1,520.28)	#DIV/0!
512173	DENTAL INSURANCE	6,037.81	6,876.00	(838.19)	13,752.00	7,714.19	43.90%
521255	PAPER SERVICE	7,845.30	11,000.00	(3,154.70)	22,000.00	14,154.70	35.66%
521256	GENETIC TESTS	3,430.00	4,600.00	(1,170.00)	9,200.00	5,770.00	37.28%
521296	COMPUTER SUPPORT	2,221.22	1,225.00	996.22	2,450.00	228.78	90.66%
529160	INTERPRETER FEE	888.75	850.00	38.75	1,700.00	811.25	52.28%
529299	PURCHASE CARE & SERVICES	30,240.00	31,800.00	(1,560.00)	63,600.00	33,360.00	47.55%
531003	NOTARY PUBLIC RELATED	230.00	100.00	130.00	200.00	(30.00)	115.00%
531246	FPLS FEES	658.00	1,130.00	(472.00)	2,260.00	1,602.00	29.12%
531298	UNITED PARCEL SERVICE UPS	11.44	-	11.44	-	(11.44)	#DIV/0!
531301	OFFICE EQUIPMENT	1,009.75	1,750.00	(740.25)	3,500.00	2,490.25	28.85%
531303	COMPUTER EQUIPMT & SOFTW	3,115.82	-	3,115.82	-	(3,115.82)	#DIV/0!
531311	POSTAGE & BOX RENT	8,347.32	9,850.00	(1,502.68)	19,700.00	11,352.68	42.37%
531311	POSTAGE - NIVD	1,035.35	175.00	860.35	350.00	(685.35)	295.81%
531312	OFFICE SUPPLIES	9,106.34	6,750.00	2,356.34	13,500.00	4,393.66	67.45%
531313	PRINTING & DUPLICATING	1,848.23	900.00	948.23	1,800.00	(48.23)	102.68%
531314	SMALL ITEMS OF EQUIP	658.84	-	658.84	-	(658.84)	#DIV/0!
531321	PUBLICATION OF LEGAL NOTICE	435.80	650.00	(214.20)	1,300.00	864.20	33.52%
531323	SUBSCRIPT TAX,LAW & OTHER	1,636.97	1,509.00	127.97	3,018.00	1,381.03	54.24%
531324	MEMBERSHIP DUES	1,855.00	952.50	902.50	1,905.00	50.00	97.38%
531326	ADVERTISING	142.46	-	142.46	-	(142.46)	#DIV/0!
531348	EDUCATIONAL SUPPLIES	1,035.12	650.00	385.12	1,300.00	264.88	79.62%
531351	GAS/DIESEL	-	50.00	(50.00)	100.00	100.00	0.00%
532325	REGISTRATION	1,690.00	1,467.50	222.50	2,935.00	1,245.00	57.58%
532332	MILEAGE	668.15	850.00	(181.85)	1,700.00	1,031.85	39.30%
532334	COMMERCIAL TRAVEL	2,587.00	401.50	2,185.50	803.00	(1,784.00)	322.17%
532335	MEALS	321.07	550.00	(228.93)	1,100.00	778.93	29.19%
532336	LODGING	661.43	1,900.00	(1,238.57)	3,800.00	3,138.57	17.41%
532339	OTHER TRAVEL & TOLLS	128.96	140.00	(11.04)	280.00	151.04	46.06%
532340	CONTRACTED EXTRADITIONS	1,248.00	5,000.00	(3,752.00)	10,000.00	8,752.00	12.48%
533225	TELEPHONE & FAX	715.25	1,250.00	(534.75)	2,500.00	1,784.75	28.61%
535242	MAINTAIN MACHINERY & EQUIP	289.05	700.00	(410.95)	1,400.00	1,110.95	20.65%
571004	IP TELEPHONY ALLOCATION	1,382.52	1,382.50	0.02	2,765.00	1,382.48	50.00%
571005	DUPLICATING ALLOCATION	112.02	112.00	0.02	224.00	111.98	50.01%
571007	MIS DIRECT CHARGES	1,048.54	-	1,048.54	-	(1,048.54)	#DIV/0!
571009	MIS PC GROUP ALLOCATION	17,284.50	16,237.00	1,047.50	32,474.00	15,189.50	53.23%
571010	MIS SYSTEMS GRP ALLOC(SIS)	4,824.00	4,824.00	-	9,648.00	4,824.00	50.00%
591519	OTHER INSURANCE	1,723.02	1,900.00	(176.98)	3,800.00	2,076.98	45.34%
<b>Totals</b>		<b>583,626.53</b>	<b>628,692.50</b>	<b>(45,065.97)</b>	<b>1,257,385.00</b>	<b>679,758.47</b>	<b>46.42%</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>309,535.43</b>	<b>98,039.50</b>	<b>211,495.93</b>	<b>196,079.00</b>	<b>(113,456.43)</b>	<b>157.86%</b>

*Item # 11*

**ORDINANCE NO. 2008-12**

**Ordinance establishing approval authority and bill payment procedure**

WHEREAS, the Administrative Services Operational Audit recommended review of the bill approval process, and

WHEREAS, after consideration, the Finance Committee recommends the following:

NOW, THEREFORE, THE COUNTY BOARD OF SUPERVISORS OF JEFFERSON COUNTY DOES HEREBY ORDAIN AS FOLLOWS:

Section 1. The Finance Committee, the Human Services Board, and the Highway Committee ~~and the Countryside Board of Trustees~~ shall be authorized to approve vouchers in the amounts budgeted for the affected departments. The ~~County Clerk~~ Finance Department shall make payment upon approval by said committees or boards. Each of the named committees or boards may delegate authority to staff to approve particular types of payments by filing a list thereof with the Clerk who is authorized to make payments of such items without further approval. Staff shall report all such authorized payments to the respective committee or board at its next meeting. [am. 2/16/10, Ord. 2009-26]

Section 2. Notwithstanding the foregoing, the ~~County Clerk~~ Finance Department is authorized to pay the following charges before committee approval:

- A. Court ordered payments. These may include, but are not limited to:
  - (1) Birth record requests
  - (2) Juror and witness payments
  - (3) Attorney billings
- B. Payments to vendors early to capture any early payment discounts
- C. Payments to vendors to avoid late and/or interest charges. These typically include, but are not limited to:
  - (1) Repetitive monthly lease payments
  - (2) Overnight delivery services
  - (3) Credit card issuers
- D. Fiduciary funds held in trust for others. These may include, but are not limited to:
  - (1) Drainage Board
  - (2) Monthly/quarterly/annual amounts due to the State of Wisconsin
- E. Self-funded insurance payments to claim administrators

*Item # 12*

- (1) Workers compensation
- (2) Unemployment compensation
- (3) Health/dental claims

F. Billings from internet applications to avoid interruption in service

G. Payments contractually required for immediate payment. These are typically medical and construction contracts.

H. Postage meter replenishment

- I. Utility billings
- (1) Telephone
  - (2) Electric
  - (3) Natural gas

J. Payroll deduction and payroll tax items

K. For items not listed above, the Finance Director, Assistant Finance Director or County Clerk ~~or Accounting Manager~~ may authorize payment based on the circumstances. In the event a question exists concerning the propriety of early payment, the issue shall be decided by the County Administrator.

L. The ~~County Clerk's office~~ Finance, Highway or Human Services Department's shall submit a payment registers or vouchers to each approving board or committee monthly, showing payments made under this policy.

Section 3. This ordinance shall be effective upon passage and publication as permitted by law.

Adopted: 06/10/2008  
Published: 06/16/2008  
Amended: 02/16/2010

*Item #12*

ATTACHMENT C

**Commercial Card Classic  
Application & Agreement** | JPMORGAN CHASE BANK, N.A.

V 1.0\_04\_27\_11

<b>Client Name</b>	JEFFERSON COUNTY OF WISCONSIN	STATE OF INCORPORATION WI
<b>Address Line 1</b>	320 S MAIN STREET	
<b>Address Line 2</b>		
<b>City</b>	JEFFERSON	
<b>State</b>	WI	
<b>Zip Code</b>	53549	
<b>Phone</b>	920-674-7101	
<b>Fax</b>	920-675-0068	
<b>REBATES</b>		
Please indicate where rebates associated with your Commercial Card rebate program should be deposited. Deposits will be made via Wire Transfer only.		
Account at:		(Enter the name of your financial institution)
ABA:		(Enter ABA for your financial institution)
Account Number:		(Enter your account number)
Account Name:		(Enter the name of your account)
Please enter the Financial Institution and Account Name exactly as it appears on your account.		
*Requests to modify the account information set forth above must be provided to J.P. Morgan in writing and sent to the following address: <a href="mailto:CCS.Rebate@jpmchase.com">CCS.Rebate@jpmchase.com</a> . A form will be provided to you upon receipt of your request to modify the account information. You will be instructed to complete the form and return it to J.P. Morgan at the address specified. Changes to the account information will be effective when J.P. Morgan has a reasonable opportunity to act upon such request.		
<b>SIGNATURE</b>		
This Application must be signed by an owner, officer or partner of the Client with the authority to bind the Client to the terms and conditions of the following Commercial Card Classic Agreement. I hereby certify that I am the duly authorized and acting officer, partner or owner of this Client with the authority to bind the Client to the obligations of the Commercial Card Classic Agreement. I have read and agree to the terms of the Commercial Card Classic Agreement.		
Signature of Authorized Officer		Date
Name		
Title		
<b>CLIENT ATTESTATION</b>		
The undersigned, a duly authorized officer or representative of Client, does hereby certify that Client has been duly authorized to enter into and perform the Commercial Card Classic Agreement and that the person signing above on behalf of Client, whose execution of this Commercial Card Classic Agreement was witnessed by the undersigned, is an owner, officer, partner, or other representative of Client possessing authority to execute this Commercial Card Classic Agreement.*		
Signature		Date
Name		
Title		
*Note: The person signing the attestation shall be someone different from the person signing above on behalf of you.		
<b>ADDRESS FOR NOTICES</b>		
<b>Client</b>	See above	
<b>Bank</b>	JPMorgan Chase Bank, N.A.	
	Mail Code IL1-0032, Chase Tower FL 34	
	10 South Dearborn	
	Chicago, IL 60603-2300	
	Attn: Contracts Manager	
<b>For Internal Purposes Only</b>		
Company ID		(org number)
Line Number		

Item #18

# Commercial Card Classic Application & Agreement | JPMORGAN CHASE BANK, N.A.

V 1.0\_12\_09\_08

This Commercial Card Classic Agreement is the agreement (the "Agreement") between us and you covering your JPMorgan Chase Bank, N.A. Commercial Card Classic program and the cards and accounts issued to you and your employees. This Agreement is effective as of the date of the first signature above. By signing this Agreement you agree to be bound by the terms and conditions referenced herein.

## 1. Definitions.

The words "you" or "your" means the Client. The words "Bank", "we", "our", and "us", means JPMorgan Chase Bank, N.A. The word "Card" means a MasterCard® account number assigned to you or your employee(s) and the related account and any card bearing such account number. The word "Program" means the commercial card system composed of Cards, Card-use controls and reports to facilitate purchases of and payments for, business goods and services, established in connection with this Agreement.

## 2. Conditions Precedent.

Prior to the commencement of the Program rendered by us pursuant to this Agreement, you will provide the information listed on the Application included with this Agreement and will certify to the accuracy of such information.

## 3. Our Obligations.

In connection with your participation in the Program, we will (i) issue Cards to your employees ("Cardholders") designated by a person authorized to bind the Client to these terms and conditions (an "Authorized Person"); (ii) implement the credit limits (the "Credit Limits") specified by an Authorized Person from time to time and accepted by us; and (iii) deliver Cards and billing statements only to a U.S. address. Notwithstanding anything contained in this Agreement to the contrary, we shall not be obligated to extend credit to you in violation of any limitation or prohibition imposed by applicable law or our policies and procedures.

## 4. Your Obligations. In connection with your participation in the Program:

A. You will (i) specify Credit Limits for the Cardholders, (ii) notify us of any changes of Cardholders or in the Credit Limits applicable to Cardholders in a manner acceptable to us, (iii) notify each Cardholder that the Cards are to be used only for business purposes, (iv) when not already done so by us, clearly disclose to each Cardholder that we may provide transaction and account information to third parties only as necessary to provide the commercial card Program and (v) make commercially reasonable efforts to collect and destroy any Cards you no longer require in connection with this Program. To the extent we provide transaction and account information to third parties under (iv), we will remain liable for any unauthorized disclosure of such information caused by those third parties that are our agents.

B. You represent that the Cards to be issued under this Agreement are substitutes for an accepted credit card or will be issued in response only to a written request or application for such Card, by a prospective Cardholder, which you have obtained in accordance with the requirements of Section 226.12(a) of Regulation Z of the Federal Truth in Lending Act. Special credit card provisions which state: Issuance of credit cards, regardless of the purpose for which a credit card is to be used, including business, commercial, or agricultural use, no credit card shall be issued to any person except-- (1) In response to an oral or written request or application for the card; or (2) As a renewal of, or substitute for, an accepted credit card. The Truth in Lending Act TILA of 1968 is United States federal law designed to promote the informed use consumer credit, by requiring disclosures about its terms and cost to standardize the manner in which costs associated with borrowing are calculated and disclosed. You further represent that you will retain the applications (paper or electronic) for any Card, when such application is not provided to us, for a period of two (2) years after the application has been received and acted upon.

C. You agree to pay all of your obligations in connection with each Card issued in U.S. dollars. You shall make payment monthly or as otherwise agreed upon, for all transactions posted to a Client account as reflected on a periodic invoice during a cycle within fourteen days of the cycle date unless otherwise agreed upon or if such day is a Saturday, Sunday or a bank holiday, the next business day or the previous business day as specified on the periodic invoice (the "Payment Date"). If you pay by auto debit, the following provision shall apply:

i) You authorize us to debit your designated demand deposit account (the "Account") in the amount of the payment due on the Payment Date. You agree to deposit into, transfer to, or maintain on deposit in the Account immediately available and collected funds in an amount sufficient to fund those transactions and related fees which may be charged against the Account. If such Account does not contain immediately available and collected funds in an amount sufficient to fund such payment due, then the amounts outstanding shall bear interest, from the first day after the Payment Date to the date on which we receive such payment in full, at a per annum rate as allowed by applicable law equal to the rate of interest as announced from time to time by us or our parent as its prime rate of interest which is not necessarily the lowest rate charged to its customers (the "Prime Rate"), plus 2% per annum, changing when and as such Prime Rate changes. Such interest shall be calculated on the average daily outstanding balance for each day during such period and on the basis of a 360-day year.



**10. Miscellaneous.**

- A. The terms and provisions of this Agreement shall be binding upon and inure to the benefit of you and us and our respective successors and assigns.
- B. We shall not be held responsible for any act, failure, event or circumstance addressed herein if such act, failure, event or circumstance is caused by conditions beyond our reasonable control.
- C. This Agreement embodies the entire agreement and understanding between you and us and supersedes all prior agreements and understandings between you and us relating to the subject matter thereof. If any of the terms and conditions of this Agreement relating to the provision of commercial card services conflict with the Contract for Services No. 1206, the provisions of this Agreement will prevail.
- D. Without limiting our rights under applicable law, you authorize us to apply or offset any sums standing to your credit with any office branch, subsidiary or affiliate of us to the payment when due of any amount owing by you under this Agreement.
- E. The Cards are non-transferable, non-assignable and shall remain the property of JPMorgan Chase Bank, N.A.
- F. This Agreement may be amended or waived only upon mutual written agreement provided, however, that, in the event that we are required to amend this Agreement due to (i) changes in applicable laws or regulations, (ii) changes in Association rules or (iii) a change to our commercial card program offering that affects all or substantially all of our clients with commercial card programs, we may unilaterally change the terms of this Agreement upon ninety (90) days prior written notice to you. You shall be deemed to have accepted such change if you continue to use the Program following the effective date of such change. Notwithstanding the foregoing, your rebate section of Exhibit A to this Agreement may not be changed pursuant to subsection (iii) hereto.
- G. To the extent that you would have or be able to claim sovereign immunity in any action, claim, suit, or proceeding brought by us, you irrevocably waive and agree not to claim such immunity.
- H. International Transactions include any transaction made in a foreign currency or that is made outside the United States of America even if it made in U.S. dollars. If an international transaction is made in a currency other than U.S. dollars, MasterCard will convert the transaction into U.S. dollars using its respective currency conversion procedures. The exchange rate MasterCard uses to convert currency is a rate that it selects either from the range of rates available in the wholesale currency markets for the applicable processing date (which rate may vary from the rate the respective entity itself receives), or the government-mandated rate in effect on the applicable processing date. The rate in effect on the applicable processing date may differ from the rate on the date when the international transaction occurred or when the Account was used. We reserve the right to charge an international transaction fee, as specified in Exhibit A. The international transaction Fee will be calculated on the U.S. dollar amount provided to us by MasterCard. The same process and charges may apply if any international transaction is reversed.
- I. *USA PATRIOT Act Disclosure.* We comply with Section 326 of the USA PATRIOT Act. This law mandates that we obtain, verify and record information that identifies each business or person that opens a new account. By signing this Agreement you agree to provide and consent to us obtaining, if necessary from third parties, Cardholder's name, residential address, date of birth, and social security number to verify Cardholder's identity. We agree to maintain appropriate processes and procedures designed to ensure the protection of personal information and agree to be liable for unauthorized access to personal information caused by our negligence.
- J. **CHOICE OF LAW.** THIS AGREEMENT AND ANY CLAIM, CONTROVERSY OR DISPUTE ARISING UNDER OR RELATED TO THIS AGREEMENT, THE RELATIONSHIP OF THE PARTIES, AND/OR THE INTERPRETATION AND ENFORCEMENT OF THE RIGHTS AND DUTIES OF THE PARTIES SHALL BE GOVERNED BY AND CONSTRUED IN ACCORDANCE WITH THE INTERNAL LAWS (AND NOT THE LAW OF CONFLICTS) OF THE STATE OF WISCONSIN, BUT GIVING EFFECT TO FEDERAL LAWS APPLICABLE TO NATIONAL BANKS. THE PARTIES HEREBY WAIVE ANY RIGHT TO A TRIAL BY JURY. NOTWITHSTANDING THE FOREGOING, ANY DISPUTE RELATED TO THE IMPOSITION OF FEES SHALL BE GOVERNED BY THE LAWS OF THE STATE OF NEW YORK.

## Exhibit A

Exhibit A is effective as of March 1, 2012.

### TO COMMERCIAL CARD CLASSIC AGREEMENT REBATES & FEES

#### DEFINITIONS

“**Association**” means either MasterCard or Visa.

“**Average Fileturn**” means the number of days between the transaction posting date and the posting date of payment in full, averaged over the rebate calculation period.

“**Average Payment Terms**” means the Average Fileturn minus half the number of calendar days in the billing cycle, as specified in the Settlement Terms.

“**Charge Volume**” means total U.S. dollar charges made on a Bank Commercial Card, net of returns, and excluding cash advances, fraudulent charges and any transactions that do not qualify for interchange under applicable Association rules.

“**Combined Charge Volume**” means combined Charge Volume and Single Use Account Charge Volume.

“**Consortium Combined Charge Volume**” means the combined Charge Volume and Single Use Charge Volume of all Participating Agencies.

“**Contract Year**” means a twelve-month period commencing on March 1 each year and ending on February 28 of the following year for the term of the Agreement.

“**Credit Losses**” means all amounts due to Bank in connection with any Account that Bank has written off as uncollectible, excluding amounts due in respect of fraudulent charges.

“**Large Ticket Transaction**” means a transaction that the Associations have determined is eligible for a Large Ticket Rate.

“**Large Ticket Transaction Volume**” means total U.S. dollar Large Ticket Transactions made on a Single Use Account, net of returns and excluding cash advances, fraudulent charges and any transactions that do not qualify for interchange under applicable Association rules.

“**Participating Agency**” means the agencies accepted and approved by Bank to participate in the Wisconsin public sector consortium that have executed a Commercial Card Classic Agreement, and for purposes of this Exhibit A, the Client.

“**Settlement Terms**” means the combination of the number of calendar days in a billing cycle and the number of calendar days following the end of a billing cycle to the date the payment is due. Settlement Terms are expressed as X & Y, where X is the number of calendar days in the billing cycle and Y is the number of calendar days following the end of a billing cycle to the date the payment is due.

“**Single Use Account**” means a Card-less Account used in connection with a single, unique transaction.

“**Single Use Account Charge Volume**” means total U.S. dollar charges made on a Single Use Account used in connection with the Single Use System, net of returns, and excluding Large Ticket Transactions, cash advances, fraudulent charges and any transactions that do not qualify for interchange under applicable Association rules.

**REBATES**

**Volume Rebate**

Bank will pay each Participating Agency a rebate based on annual Consortium Combined Charge Volume achieved according to the following schedule. The rebate will be calculated as the Rebate Rate times the individual Participating Agency's annual Combined Charge Volume, subject to the rebate adjustments below.

<b>Annual Consortium Combined Charge Volume</b>	<b>Rebate Rate (%)</b>
\$5,000,000	0.58%
\$7,000,000	0.85%
\$10,000,000	1.05%
\$12,500,000	1.15%
\$15,000,000	1.21%
\$17,500,000	1.26%
\$20,000,000	1.29%
\$22,500,000	1.32%
\$25,000,000	1.34%
\$30,000,000	1.37%
\$35,000,000	1.39%
\$40,000,000	1.41%
\$45,000,000	1.42%
\$50,000,000	1.43%
\$55,000,000	1.44%
\$60,000,000	1.45%
\$65,000,000	1.45%
\$70,000,000	1.46%
\$75,000,000	1.46%
\$80,000,000	1.47%
\$85,000,000	1.47%
\$90,000,000	1.47%
\$95,000,000	1.48%
\$100,000,000	1.50%
\$105,000,000	1.50%
\$110,000,000	1.51%
\$115,000,000	1.51%
\$120,000,000	1.52%
\$125,000,000	1.52%
\$130,000,000	1.53%
\$135,000,000	1.53%
\$140,000,000	1.54%
\$145,000,000	1.54%
\$150,000,000	1.55%
\$155,000,000	1.55%
\$160,000,000	1.56%
\$165,000,000	1.56%
\$170,000,000	1.57%
\$175,000,000	1.57%
\$180,000,000	1.58%
\$185,000,000	1.58%
\$190,000,000	1.59%
\$195,000,000	1.59%
\$200,000,000	1.60%
\$250,000,000	1.61%
\$300,000,000	1.62%
\$350,000,000	1.63%
\$400,000,000+	1.64%

## Rebate Adjustments

### Single Use Account Charge Volume Adjustment

The above stated Volume Rebate schedule will be reduced by 0.30% for the individual Participating Agency's annual Single Use Account Charge Volume that is less than \$10,000,000 but at or above \$2,000,000. No rebate will be paid on the individual Participating Agency's annual Single Use Account Charge Volume that is less than \$2,000,000. Such annual Single Use Charge Account Volume that is less than \$2,000,000 will, however, be included in the calculation of the annual Consortium Combined Charge Volume for purposes of determining the rebate rate.

### Participating Agency Combined Charge Volume Adjustment

Bank will pay each Participating Agency an additional rebate based on the individual Participating Agency's annual Combined Charge Volume. The individual Participating Agency's applicable rebate rate will be adjusted according to the following schedule.

Annual Combined Charge Volume of the Individual Participating Agency	Rebate Rate (%)
\$2,000,000	0.02%
\$3,000,000	0.03%
\$4,000,000	0.04%
\$5,000,000	0.05%
\$6,000,000	0.06%
\$7,000,000	0.10%

### Average Payment Terms Escalator

For the first Contract Year under this Agreement (March 1, 2012 – February 28, 2013), Bank will pay each Participating Agency an additional rebate based on the individual Participating Agency's Average Payment Terms for the period of August 1, 2012 through February 28, 2013. If, on average, payment on amounts due and payable by the Participating Agency for the prior period full balance is received in fewer days from cycle end than 14 days, an Average Payment Terms escalator of 0.01% per full day of early payment will be earned.

For each Contract Year thereafter, Bank will pay each Participating Agency an additional rebate based on the individual Participating Agency's Average Payment Terms throughout the Contract Year. If, on average, payment on amounts due and payable by the Participating Agency for the prior period full balance is received in fewer days from cycle end than 14 days, an Average Payment Terms escalator of 0.01% per full day of early payment will be earned.

### Large Ticket Rebate – Single Use Program

Bank will pay each Participating Agency an annual rebate of 0.20% on the individual Participating Agency's annual Large Ticket Transaction Volume.

### Interchange Rate Adjustment

In the event of a reduction in interchange rates by the Associations, Bank reserves the right to ratably adjust the rebate rates accordingly.

### General Rebate Terms

Rebates will be calculated annually in arrears. Rebate amounts are subject to reduction by all Credit Losses. If Credit Losses exceed the rebate earned for any calendar year, Bank will invoice the Participating Agency for the amount in excess of the rebate, which amount shall be payable within 14 days. Upon termination of the Program, the Credit Losses for the six-month period immediately preceding the termination will be deemed to be equal to the Credit Losses for the prior six-month period. In no event will Bank pay the Participating Agency a rebate for the year in which this Agreement is terminated. If the Participating Agency is participating in more than one program, Bank reserves the right to offset any losses from one program against any rebate earned under any other program.

Rebate payments will be made within 90 days after the end of the Contract Year via wire transfer to an account designated by the Participating Agency.

To qualify for any rebate payment, all of the following conditions apply.

- a. Settlement of any centrally billed account(s) must be by automatic debit or by Participating Agency initiated ACH or wire.
- b. The Participating Agency is not in default under the Agreement.

### Settlement Terms

Payments must be received by Bank in accordance with the Settlement Terms. Delinquent payments shall be subject to a Past Due Fees as specified below. Settlement Terms are 30 & 14.

**FEES**

The following are the fees associated with the Purchasing and Single Use Account programs in the United States:

<b>PROGRAM FEES</b>	
Annual card fee	\$0.00 if annual spend is \$500,000 or more \$35 if annual spend is less than \$500,000 (WAIVED)
Executive Cards – applicable to Travel and One Card programs only	
Executive Elite	\$325 annual fee
Executive	\$75 annual fee
Cash advance fee	2.0% (\$3.00 minimum)
Foreign Transaction Fee	1% surcharge (Association pass-through)
Rush Card Request	\$25 per card if effected through Bank. If effected through the Association, Participating Agency shall pay any fees charged by the Association. (WAIVED)
Return check (payment)	\$15 per return
Document retrieval	Non-dispute-related: \$5 per document
<b>PAST-DUE FEES</b>	
Late fee	<u>Central Bill:</u> None <u>Individual Bill:</u> \$15 plus Finance Charge
Finance charge	<u>Central Bill:</u> Prime + 2.0% is applied to the average daily balance which is calculated as follows: (past due balance + any new spend) / number of days in cycle. Will be charged on the cycle date. <u>Individual Bill:</u> Prime + 6.4% is applied to the average daily balance which is calculated as follows: (past due balance + any new spend) / number of days in cycle. Will be charged on the cycle date.
<b>CARD DESIGN</b>	
Basic plastic	\$0.00
Participating Agency logo plastic	\$350 per side per proof (20-card minimum)
<b>OPTIONAL PROGRAM/TECHNOLOGY SERVICES</b>	
<i>smartdata</i> monthly maintenance fee	\$50 per program per month (WAIVED)
Custom reporting/mapper programming/post-loader	<i>smartdata</i> custom mapper: priced by MasterCard; pass-through charge
File transfer using FTP	Setup fee (one time)—\$300
Data file fees (T&E expense system feeds, SAP, SmartLink, etc.)	Monthly — \$50/month

Should the Participating Agency request services not in this schedule, the Participating Agency agrees to pay the fees associated with such services.

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

Ledger Date	Description	General (599900)	Vested Benefits (599909)	Authority	Publish Date
1-Jan-14	Tax Levy	543,473.00	275,000.00		
	<b>Total amount available</b>	<b>543,473.00</b>	<b>275,000.00</b>		
	<b>Net</b>	<b>543,473.00</b>	<b>275,000.00</b>		
	Potential Contingency Transfers: For Citrex Purchase Sheriff Contract	70,605.00			

*Item # 19*