

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. Jones/Hanneman made a motion to go into closed session. Roll call was taken with all approving to go into closed session.

- 10. Reconvene in open session.** A motion was made by Hanneman/Jaekel to go back into open session. The motion passed 5-0.

A motion was made by Jones/Hanneman to authorize Administration to counteroffer and negotiate a final selling price with Arthur Lenius for the property located at 304 S. Monroe St, Watertown, with the parameters discussed in the closed session. The motion passed 5-0.

A motion was made by Jones/Hanneman to accept the offer to purchase by Theresa Blankenship for \$1,750. The motion passed 5-0.

A motion was made by Jones/Jaekel for Brent Alwin to purchase the property located at 2397 CTH D with the following conditions: An offer to purchase must be signed by 7/21/16 no later than 4:00 p.m. with \$5,000 being forfeited if an additional \$8,000 is not received on or before 8/9/16, which would bring the total purchase price to \$47,961.85. If the offer to purchase is not signed by the designated time, a 14 day eviction notice will be served on Mr. Alwin requiring him to vacate the property located 2397 CTH D. The property will remain on the auction website for other potential purchasers interested in the property. Final closing date shall be on 8/16/16. The motion passed 5-0.

- 11. Discussion and possible action on foreclosing on tax delinquent properties.** Lamers updated the Committee on the new listing of foreclosed properties and where staff is in the process. There are still some letters from the title company that need to be received and Corporation Counsel will move forward with the foreclosure process.
- 12. Discussion and possible action on policy and procedure on foreclosed properties.** The Committee discussed the policy and procedures as well as changes to the policy. Staff will make the proposed changes for discussion at the next Finance Committee meeting.
- 13. Discussion and possible action on contingency fund transfer for power washing and sealing the outside of the Courthouse.** Discussion took place that this was brought to the Infrastructure Committee and they approved the project. Funding would be needed through contingency. The project would consist of power washing the rest of the outside of the courthouse and painting certain areas of the building for an estimated cost of \$22,465. The other part of the project would be for repairing and sealing areas of the courthouse building for an estimate of \$24,650. Contingency would be estimated at \$47,115. Lamers requested the committee to round the cost to \$47,500 because it was only an estimate. A motion was made by Jaekel/Rinard to approve the contingency transfer of \$47,500 to the Central Service budget for power washing, painting, repairing and sealing the courthouse building. The motion passed 5-0.
- 14. Discussion and possible action on transferring funds from the contingency fund to the Sheriff's Office for the purchase of body cameras.** Discussion took place regarding the body cameras for the Sheriff's Department. The estimated cost for the server, setup and backup was \$21,253. The current Sheriff's Office budget has approximately \$10,000 available for the server. The estimate for the cameras and other supplies is \$24,247. The committee discussed transferring \$25,000 from the contingency fund and the possibility of funding the remaining \$12,000 through savings within the Sheriff's Office budget. A motion was made by Hanneman/Rinard to approve

the contingency transfer of \$25,000 plus an additional \$12,000 if funding is not available in the Sheriff's Office budget.

15. **Discussion and possible action for out of state travel for the Administrator for a conference.** Discussion took place on the Administrator traveling for a conference for priority based budgeting. A motion was made by Rinard/Hanneman to approve out of state travel for the Administrator to attend a conference. The motion passed 5-0.
16. **Review of the financial statements and department update for May 2016-Finance Department.** Lamers stated there is nothing unusual and should be in line with the budget.
17. **Review of the financial statements and department update for May 2016-Treasurer Department.** Lamers stated that interest on taxes is lower than anticipated. Currently, it will be about \$107,000 below the estimated budget at the end of the year. Regular interest on investments is about \$74,000 above budgeted revenue at the end of the year. Fair market adjustment currently is at \$32,000, which is adjusted monthly.
18. **Review of the financial statements and department update for May 2016-Child Support Department.** Nothing unusual noted. Revenue comes in quarterly which will result in revenue usually being different than budget estimates.
19. **Discussion of funding for projects related to the new Highway Facilities or sale of old Highway Facilities.** Wehmeier stated there is really nothing new with the satellite shops. Another round of auctions will take place on some of the buildings at the old highway shop.
20. **Discussion on 2016 projections of budget vs. actual.** Lamers stated as noted with the Treasurer, the reduction in interest on property taxes is a concern. Clerk of Courts for court reimbursement expenditures are above budget at approximately \$30,000. Staff will be able to analyze the Fair Park once the deposits and everything gets turned in from the Fair. MIS may be a concern with the additional consultant fees, staff will continue to monitor. Staff will look closer at the Sheriff's Office once June is closed, currently they are projected to be over budget.
21. **Update on contingency fund balance.** Lamers directed the Finance Committee to the schedule showing the current balance of 2016 general contingency of \$506,964, however with the approval of item #13 above for the power washing and sealing of the courthouse for \$47,500 and the item #14 for body cameras for the Sheriff department for a total of \$25,000, the new balance will be \$434,464. The vested benefits balance is \$280,000.
22. **Set future meeting schedule, next meeting date, and possible agenda items.** The next regular meeting is scheduled for August 11, 2016 and the agenda items will include an update on the Highway Shop projects, foreclosed properties and policy, budget to actual projections and overview of the 2017 budget.
23. **Payment of Invoices**-After review of the invoices, a motion was made by Jaeckel/Hanneman to approve the payment of invoices totaling \$581,174.73 for the main review and \$2,322,284.88 for the other payments, p-cards and payroll deductions. The motion passed 5-0.
24. **Adjourn** – A motion was made by Jaeckel/Hanneman to adjourn at 10:30 a.m. The motion passed 5-0.

Respectfully submitted,

Tim Smith
Finance Committee
Jefferson County
/bl

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	8/9 Auction
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	8/9 Auction
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	8/9 Auction
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	8/9 Auction
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	Negotiation
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	8/9 Auction **
Total						298,762.00	198,908.27	497,670.27	

\$15,000
for both

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

Jefferson County, Wisconsin Real Estate Tax Foreclosure Policy

Definition

The legal process by which ownership interest in real property is terminated due to delinquent property tax payments. This process typically results in the sale of the property by competitive bidding, public auction or other methods allowed by law which are determined to be in the best interests of the County, with the proceeds being applied to the delinquent property taxes and interest.

Policy

This policy provides guidance to Administration and staff on dealing with the various issues related to tax foreclosures, such as setting minimum bids, allowing the repurchase of land by former owners and the eviction process.

Procedure

The Treasurer will send out a letter to the property owner that the County is starting the process of foreclosing on the property.

The first step in the foreclosure process is to establish a list of properties that meet the criteria for foreclosure. Properties are able to be foreclosed on after 2 years of being tax delinquent. For example, if the Treasurer issues a tax certificate for the 2016 delinquent taxes on September 1, 2017, then delinquent taxes from 2014 or earlier would be subject to a tax foreclosure action. (s. 75.20, Wis. Stats.) (Tax certificates shall be void 11 years following December 31st of the year in which such certificates were dated.) (s. 75.521 (3)(a)4, Wis. Stats.)

Administration will determine if there are any properties that should not be foreclosed on. For example, if the property owner is making payments that are greater than the amount of delinquent taxes and interest each year, a decision not to commence a foreclosure action on that property may be appropriate.

Administration will send a listing to the municipalities where the properties are located informing them that the County is starting the foreclosure process and requesting that they inform the county of any issues with the property. (i.e. zoning issues, environmental issues, bankruptcy etc.)

Administration will send a listing of the properties to the title company to conduct a title search.

Administration will conduct a search to determine if any properties are the subject of a bankruptcy petition. If any property is the subject of a bankruptcy petition, the county is stayed from proceeding on the foreclosure until the bankruptcy petition is dismissed or the property owner is granted a discharge.

Commence Legal Action Pursuant to § 75.521, Wis. Stats.:

After the title search is completed and the title letters are received from the title company, a petition, notice and list of delinquent tax parcels is drafted and filed with the Clerk of Courts. These 3 documents are published as a class 3 notice in the County's official newspaper and are sent out by certified mail with return receipt requested to property owners and all lien holders.

The property owner has eight weeks from the first publication of the notice to redeem the property by paying the delinquent taxes and interest for the delinquent tax years. If full payment is received, a redemption certificate is filed with the Clerk of Courts.

After the redemption date has expired, any person having any right, title or interest in or lien upon the property may serve an answer (such as disputing the foreclosure) to the Treasurer, which has to be filed with the Clerk of Courts within 30 days.

If there is an answer, Corporation Counsel will appear in court and represent the County's interests.

If there is no answer, an affidavit of default and judgement are filed with the Clerk of Courts, recorded with the Register of Deeds and sent to the Finance Director for sending notice to municipal clerks informing them of the tax exempt status of the properties.

On a foreclosed property, notices will be sent out to the occupants for payment of rent to be sent to the County in the future. A determination will need to be made on how much rent should be paid. Anyone living on the property when the county takes title will be given a 5 day notice to pay rent and expenses (gas, water, sewer etc.) and enter into a month to month rental agreement to continue to pay rent and expenses, as well as to perform general maintenance on the property (snow removal, lawn care, etc.) or vacate the premises. If the tenants agree to pay rent and continue to reside on the property, the property will be advertised as tenant occupied and inform prospective purchasers they could have a rental unit with tenants, or upon request of the prospective purchaser, the county will commence eviction proceedings.

The foreclosed property will be brought forward to the Finance Committee for authorization to sell the foreclosed property (Resolution 2002-16, 05-14-2002).

If requested by the former property owner, the committee may allow the repurchase of the foreclosed property by the former property owner by payment of (1) all delinquent taxes together with interest thereon to the date of payment; (2) specific costs attributable to the property including special assessments, interest and foreclosure costs; and (3) an additional sum equal to 125 percent of the foregoing year's taxes. (Ordinance 2002-12).

The former property owner will be allowed 120 days to repurchase the property unless the Finance Committee deems otherwise.

The Finance Committee may offer sale of the land to the municipality where the foreclosed property is located, at the cost of the delinquent taxes and interest. Note: If any property is sold to the municipality, it shall be approved by County Board action. Notice may be given to any other state and local agencies that may be interested in the property.

Administration will place the property for sale at a minimum bid of the property's assessed value which the Finance Committee has determined will be equal to the estimated fair market value of the property for no less than 20 days.

If the property does not sell at a minimum bid of the estimated fair market value, administration will place the property for sale at a minimum of the total delinquent taxes and interest for no less than 20 days.

If the property does not sell at the minimum of the total delinquent taxes and interest, administration will place the property for sale at a minimum of the delinquent taxes for no less than 20 days.

If the property does not sell for an amount equal to or greater than the delinquent taxes, administration will bring forward to the Finance Committee for discussion on how to dispose of the property.

Administration has the authority to accept bids following these guidelines.

Any properties that Administration feels would not be able to follow this procedure will be brought to the Finance Committee for discussion and possible action.

Administration

This policy is for use in guiding financing decisions of the County, and can be interpreted by the Finance Committee as part of overall discussions related to foreclosed properties. It is administered by the Finance Committee in conjunction with the County's other fiscal policies. It may be amended or revised from time to time as determined by the Finance Committee.

Policy Approved by Finance Committee on July 14, 2016

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
411100	GENERAL PROPERTY TAXES	(225,577.98)	(225,578.00)	0.02	(451,156.00)	(225,578.02)	50.00%
412100	SALES TAXES FROM COUNTY	(61.93)	(50.00)	(11.93)	(100.00)	(38.07)	61.93%
451004	GARNISHMENT FEES	(15.00)	-	(15.00)	-	15.00	#DIV/0!
451005	CHILD SUPPORT FEES	(639.00)	(500.00)	(139.00)	(1,000.00)	(361.00)	63.90%
451312	EMP PAYROLL CHARGES	(50.00)	(25.00)	(25.00)	(50.00)	-	100.00%
474201	FAX INTERDEPARTMENT	(21.12)	(15.00)	(6.12)	(30.00)	(8.88)	70.40%
Totals		(226,365.03)	(226,168.00)	(197.03)	(452,336.00)	(225,970.97)	50.04%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
511110	SALARY-PERMANENT REGULAR	75,548.27	80,617.00	(5,068.73)	161,234.00	85,685.73	46.86%
511210	WAGES-REGULAR	54,106.78	59,799.00	(5,692.22)	119,598.00	65,491.22	45.24%
511310	WAGES-SICK LEAVE	1,852.20	-	1,852.20	-	(1,852.20)	#DIV/0!
511320	WAGES-VACATION PAY	3,069.62	-	3,069.62	-	(3,069.62)	#DIV/0!
511330	WAGES-LONGEVITY PAY	-	391.50	(391.50)	783.00	783.00	0.00%
511340	WAGES-HOLIDAY PAY	3,648.40	-	3,648.40	-	(3,648.40)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP)	1,177.73	-	1,177.73	-	(1,177.73)	#DIV/0!
511380	WAGES-BEREAVEMENT	273.76	-	273.76	-	(273.76)	#DIV/0!
512141	SOCIAL SECURITY	10,454.56	10,606.00	(151.44)	21,212.00	10,757.44	49.29%
512142	RETIREMENT (EMPLOYER)	9,219.18	9,293.50	(74.32)	18,587.00	9,367.82	49.60%
512144	HEALTH INSURANCE	39,291.49	39,488.50	(197.01)	78,977.00	39,685.51	49.75%
512145	LIFE INSURANCE	60.02	56.50	3.52	113.00	52.98	53.12%
512150	FSA CONTRIBUTION	1,125.00	562.50	562.50	1,125.00	-	100.00%
512173	DENTAL INSURANCE	2,404.44	2,412.00	(7.56)	4,824.00	2,419.56	49.84%
521213	ACCOUNTING & AUDITING	11,880.00	6,171.00	5,709.00	12,342.00	462.00	96.26%
521213	CAFR REPORTING	505.00	252.50	252.50	505.00	-	100.00%
521219	OTHER PROFESSIONAL SERV	-	1,400.00	(1,400.00)	2,800.00	2,800.00	0.00%
521296	COMPUTER SUPPORT	773.00	1,636.50	(863.50)	3,273.00	2,500.00	23.62%
531243	FURNITURE & FURNISHINGS	789.67	150.00	639.67	300.00	(489.67)	263.22%
531301	OFFICE EQUIPMENT	1,109.74	750.00	359.74	1,500.00	390.26	73.98%
531303	COMPUTER EQUIPMT & SOFTWA	1,194.00	750.00	444.00	1,500.00	306.00	79.60%
531311	POSTAGE & BOX RENT	1,169.71	1,150.00	19.71	2,300.00	1,130.29	50.86%
531312	OFFICE SUPPLIES	301.13	1,500.00	(1,198.87)	3,000.00	2,698.87	10.04%
531313	PRINTING & DUPLICATING	330.27	200.00	130.27	400.00	69.73	82.57%
531314	SMALL ITEMS OF EQUIPMENT	-	50.00	(50.00)	100.00	100.00	0.00%
531324	MEMBERSHIP DUES	690.00	345.00	345.00	690.00	-	100.00%
531351	GAS/DIESEL	-	25.00	(25.00)	50.00	50.00	0.00%
532325	REGISTRATION	220.00	330.00	(110.00)	660.00	440.00	33.33%
532332	MILEAGE	1.80	75.00	(73.20)	150.00	148.20	1.20%
532335	MEALS	-	100.00	(100.00)	200.00	200.00	0.00%
532336	LODGING	-	315.00	(315.00)	630.00	630.00	0.00%
533225	TELEPHONE & FAX	27.29	75.00	(47.71)	150.00	122.71	18.19%
535242	MAINTAIN MACHINERY & EQUIP	-	350.00	(350.00)	700.00	700.00	0.00%
571004	IP TELEPHONY ALLOCATION	496.02	496.00	0.02	992.00	495.98	50.00%
571005	DUPLICATING ALLOCATION	13.50	13.50	-	27.00	13.50	50.00%
571009	MIS PC GROUP ALLOCATION	4,090.98	4,091.00	(0.02)	8,182.00	4,091.02	50.00%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	1,922.52	1,922.50	0.02	3,845.00	1,922.48	50.00%
591519	OTHER INSURANCE	733.64	793.50	(59.86)	1,587.00	853.36	46.23%
594818	CAP COMPUTER	-	300,000.00	(300,000.00)	600,000.00	600,000.00	0.00%
Totals		228,479.72	526,168.00	(297,688.28)	1,052,336.00	823,856.28	21.71%

Other Financing Sources (Uses)

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
#DIV/0!							
Totals		-	-	-	-	-	#DIV/0!
Total Business Unit		2,114.69	300,000.00	(297,885.31)	600,000.00	597,885.31	

Treasurer-June
1401

Date Ran 7/21/2016
Period 6
Year 2016

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
411100	GENERAL PROPERTY TAXES	418,839.48	418,839.50	(0.02)	837,679.00	418,839.52	50.00%
411300	DNR PILT	(57,991.03)	(26,500.00)	(31,491.03)	(53,000.00)	4,991.03	109.42%
411500	MANAGED FOREST	(1,052.37)	(2,000.00)	947.63	(4,000.00)	(2,947.63)	26.31%
418100	INTEREST ON TAXES	(182,310.35)	(320,000.00)	137,689.65	(640,000.00)	(457,689.65)	28.49%
441030	AG USE CONV PENALTY	(3,495.35)	(2,000.00)	(1,495.35)	(4,000.00)	(504.65)	87.38%
451007	TREASURERS FEES	(112.50)	(300.00)	187.50	(600.00)	(487.50)	18.75%
481001	INTEREST & DIVIDENDS	(248,475.07)	(175,000.00)	(73,475.07)	(350,000.00)	(101,524.93)	70.99%
481004	FAIR MARKET VALUE ADJUSTME	(44,613.23)	-	(44,613.23)	-	44,613.23	#DIV/0!
486004	MISCELLANEOUS REVENUE	20,354.08	-	20,354.08	-	(20,354.08)	#DIV/0!
Totals		(98,856.34)	(106,960.50)	8,104.16	(213,921.00)	(115,064.66)	46.21%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
511110	SALARY-PERMANENT REGULAR	32,011.20	32,011.00	0.20	64,022.00	32,010.80	50.00%
511210	WAGES-REGULAR	17,586.44	21,597.00	(4,010.56)	43,194.00	25,607.56	40.72%
511310	WAGES-SICK LEAVE	254.54	-	254.54	-	(254.54)	#DIV/0!
511320	WAGES-VACATION PAY	1,043.23	-	1,043.23	-	(1,043.23)	#DIV/0!
511330	WAGES-LONGEVITY PAY	-	73.50	(73.50)	147.00	147.00	0.00%
511340	WAGES-HOLIDAY PAY	529.87	-	529.87	-	(529.87)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP)	10.04	-	10.04	-	(10.04)	#DIV/0!
511380	WAGES-BEREAVEMENT	146.16	-	146.16	-	(146.16)	#DIV/0!
512141	SOCIAL SECURITY	3,749.95	4,030.00	(280.05)	8,060.00	4,310.05	46.53%
512142	RETIREMENT (EMPLOYER)	3,404.84	3,543.00	(138.16)	7,086.00	3,681.16	48.05%
512144	HEALTH INSURANCE	18,869.89	19,016.50	(146.61)	38,033.00	19,163.11	49.61%
512145	LIFE INSURANCE	33.40	33.50	(0.10)	67.00	33.60	49.85%
512150	FSA CONTRIBUTION	530.00	265.00	265.00	530.00	-	100.00%
512173	DENTAL INSURANCE	1,159.71	1,145.00	14.71	2,290.00	1,130.29	50.64%
521232	INVEST ADVISOR FEES	14,240.90	15,000.00	(759.10)	30,000.00	15,759.10	47.47%
531311	POSTAGE & BOX RENT	3,340.30	3,250.00	90.30	6,500.00	3,159.70	51.39%
531312	OFFICE SUPPLIES	356.44	500.00	(143.56)	1,000.00	643.56	35.64%
531313	PRINTING & DUPLICATING	18.65	100.00	(81.35)	200.00	181.35	9.33%
531324	MEMBERSHIP DUES	100.00	50.00	50.00	100.00	-	100.00%
532325	REGISTRATION	125.00	125.00	-	250.00	125.00	50.00%
532332	MILEAGE	139.32	50.00	89.32	100.00	(39.32)	139.32%
532335	MEALS	10.00	15.00	(5.00)	30.00	20.00	33.33%
532336	LODGING	82.00	150.00	(68.00)	300.00	218.00	27.33%
533225	TELEPHONE & FAX	38.59	50.00	(11.41)	100.00	61.41	38.59%
571004	IP TELEPHONY ALLOCATION	297.48	297.50	(0.02)	595.00	297.52	50.00%
571005	DUPLICATING ALLOCATION	21.00	21.00	-	42.00	21.00	50.00%
571009	MIS PC GROUP ALLOCATION	3,369.00	3,369.00	-	6,738.00	3,369.00	50.00%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	856.98	857.00	(0.02)	1,714.00	857.02	50.00%
591519	OTHER INSURANCE	279.70	411.50	(131.80)	823.00	543.30	33.99%
591521	OFFICIAL BONDS	-	250.00	(250.00)	500.00	500.00	0.00%
593256	BANK CHARGES	629.94	750.00	(120.06)	1,500.00	870.06	42.00%
Totals		103,234.57	106,960.50	(3,725.93)	213,921.00	110,686.43	48.26%

Other Financing Sources (Uses)

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
							#DIV/0!
Totals		-	-	-	-	-	#DIV/0!
Total Business Unit		4,378.23	-	4,378.23	-	(4,378.23)	

Treasurer-June
1402 Tax Deed Exp

Date Ran 7/21/2016
Period 6
Year 2016

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
411100	GENERAL PROPERTY TAXES	(8,850.00)	(8,850.00)	-	(17,700.00)	(8,850.00)	50.00%
482002	RENT OF COUNTY PROPERTY	(600.00)	-	(600.00)	-	600.00	#DIV/0!
483005	GAIN/LOSS-SALE FORCLD PRPTY	(109,844.79)	-	(109,844.79)	-	109,844.79	#DIV/0!
Totals		(119,294.79)	(8,850.00)	(110,444.79)	(17,700.00)	101,594.79	673.98%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
521212	LEGAL	25.00	50.00	(25.00)	100.00	75.00	25.00%
521219	OTHER PROFESSIONAL SERV	650.00	-	650.00	-	(650.00)	#DIV/0!
521255	PAPER SERVICE	200.00	-	200.00	-	(200.00)	#DIV/0!
521273	TITLE SEARCH	-	1,000.00	(1,000.00)	2,000.00	2,000.00	0.00%
531311	POSTAGE & BOX RENT	-	100.00	(100.00)	200.00	200.00	0.00%
531321	PUBLICATION OF LEGAL NOTICE	2,207.82	200.00	2,007.82	400.00	(1,807.82)	551.96%
531326	ADVERTISING	506.40	-	506.40	-	(506.40)	#DIV/0!
593742	UNCOLLECTED TAXES	340.53	7,500.00	(7,159.47)	15,000.00	14,659.47	2.27%
Totals		3,929.75	8,850.00	(4,920.25)	17,700.00	13,770.25	22.20%

Other Financing Sources (Uses)

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
							#DIV/0!
Totals		-	-	-	-	-	#DIV/0!
Total Business Unit		(115,365.04)	-	(115,365.04)	-	115,365.04	

Treasurer-June
1403 Plat books

Date Ran 7/21/2016
Period 6
Year 2016

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
411100	GENERAL PROPERTY TAXES	842.52	842.50	0.02	1,685.00	842.48	50.00%
451010	SALE OF MAPS & PLAT BOOKS	(1,560.51)	(1,250.00)	(310.51)	(2,500.00)	(939.49)	62.42%
451308	POSTAGE FEES	(25.00)	(25.00)	-	(50.00)	(25.00)	50.00%
473014	LOCAL GOV'T PLAT BOOKS SALES	-	(30.00)	30.00	(60.00)	(60.00)	0.00%
474014	DEPT PLAT BOOK CHARGES	(189.00)	(37.50)	(151.50)	(75.00)	114.00	252.00%
Totals		(931.99)	(500.00)	(431.99)	(1,000.00)	(68.01)	93.20%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
531349	OTHER OPERATING EXPENSES	2,491.00	500.00	1,991.00	1,000.00	(1,491.00)	249.10%
Totals		2,491.00	500.00	1,991.00	1,000.00	(1,491.00)	249.10%

Other Financing Sources (Uses)

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
							#DIV/0!
Totals		-	-	-	-	-	#DIV/0!
Total Business Unit		1,559.01	-	1,559.01	-	(1,559.01)	

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
411100	GENERAL PROPERTY TAXES	(83,259.48)	(83,259.50)	0.02	(166,519.00)	(83,259.52)	50.00%
421001	STATE AID	(55,550.00)	(52,400.00)	(3,150.00)	(104,800.00)	(49,250.00)	53.01%
421010	M S L INCENTIVES	(9,914.00)	(8,850.00)	(1,064.00)	(17,700.00)	(7,786.00)	56.01%
421012	STATE AID CS + ALL OTHERS	(208,999.73)	(387,857.50)	178,857.77	(775,715.00)	(566,715.27)	26.94%
421012	ST AID WAGES ALLOCATE	24,559.71	45,000.00	(20,440.29)	90,000.00	65,440.29	27.29%
421013	OTHER DEPT WAGE RETENTION	(8,186.57)	(15,000.00)	6,813.43	(30,000.00)	(21,813.43)	27.29%
421050	CS PERFORMANCE BASED INC	-	(82,500.00)	82,500.00	(165,000.00)	(165,000.00)	0.00%
421096	STATE AID MEDICAL SUPPORT	-	(3,500.00)	3,500.00	(7,000.00)	(7,000.00)	0.00%
442004	EXTRADITION REIMBURSEMENT	(2,371.09)	(200.00)	(2,171.09)	(400.00)	1,971.09	592.77%
451011	CS PROG FEE REDUCE 66%	3,119.33	5,412.00	(2,292.67)	10,824.00	7,704.67	28.82%
451013	NIVD ACTIVITIES REDUCTION	(645.33)	(650.00)	4.67	(1,300.00)	(654.67)	49.64%
451014	CS PROGRAM FEES	(5,786.85)	(8,000.00)	2,213.15	(16,000.00)	(10,213.15)	36.17%
455003	NON-NIVD SERVICE FEES	(740.00)	(787.50)	47.50	(1,575.00)	(835.00)	46.98%
455021	GENETIC TEST FEE	(36.00)	-	(36.00)	-	36.00	#DIV/0!
Totals		(347,810.01)	(592,592.50)	244,782.49	(1,185,185.00)	(837,374.99)	29.35%

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
511110	SALARY-PERMANENT REGULAR	94,380.39	110,917.50	(16,537.11)	221,835.00	127,454.61	42.55%
511210	WAGES-REGULAR	192,844.13	219,882.00	(27,037.87)	439,764.00	246,919.87	43.85%
511220	WAGES-OVERTIME	2,399.57	2,932.50	(532.93)	5,865.00	3,465.43	40.91%
511240	WAGES-TEMPORARY	2,161.40	3,172.00	(1,010.60)	6,344.00	4,182.60	34.07%
511310	WAGES-SICK LEAVE	16,032.37	-	16,032.37	-	(16,032.37)	#DIV/0!
511320	WAGES-VACATION PAY	14,435.32	-	14,435.32	-	(14,435.32)	#DIV/0!
511330	WAGES-LONGEVITY PAY	-	1,139.50	(1,139.50)	2,279.00	2,279.00	0.00%
511340	WAGES-HOLIDAY PAY	8,358.03	-	8,358.03	-	(8,358.03)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP	1,402.80	-	1,402.80	-	(1,402.80)	#DIV/0!
511380	WAGES-BEREAVEMENT	1,185.52	-	1,185.52	-	(1,185.52)	#DIV/0!
512141	SOCIAL SECURITY	24,108.03	24,883.00	(774.97)	49,766.00	25,657.97	48.44%
512142	RETIREMENT (EMPLOYER)	21,849.52	21,756.00	93.52	43,512.00	21,662.48	50.21%
512144	HEALTH INSURANCE	93,072.94	98,398.00	(5,325.06)	196,796.00	103,723.06	47.29%
512145	LIFE INSURANCE	123.09	141.50	(18.41)	283.00	159.91	43.49%
512150	FSA CONTRIBUTION	2,750.00	1,412.50	1,337.50	2,825.00	75.00	97.35%
512173	DENTAL INSURANCE	6,050.86	6,336.00	(285.14)	12,672.00	6,621.14	47.75%
521255	PAPER SERVICE	3,626.28	3,500.00	126.28	7,000.00	3,373.72	51.80%
521256	GENETIC TESTS	3,648.00	2,200.00	1,448.00	4,400.00	752.00	82.91%
521296	COMPUTER SUPPORT	800.00	400.00	400.00	800.00	-	100.00%
529160	INTERPRETER FEE	1,340.25	1,800.00	(459.75)	3,600.00	2,259.75	37.23%
529299	PURCHASE CARE & SERVICES	30,240.00	30,845.00	(605.00)	61,690.00	31,450.00	49.02%
531003	NOTARY PUBLIC RELATED	-	50.00	(50.00)	100.00	100.00	0.00%
531246	FPLS FEES	665.00	1,427.00	(762.00)	2,854.00	2,189.00	23.30%
531301	OFFICE EQUIPMENT	100.14	450.00	(349.86)	900.00	799.86	11.13%
531303	COMPUTER EQUIPMT & SOFTW/	6,005.85	2,770.00	3,235.85	5,540.00	(465.85)	108.41%
531311	POSTAGE & BOX RENT	8,816.05	9,100.00	(283.95)	18,200.00	9,383.95	48.44%
531311	POSTAGE - NIVD	344.42	1,150.00	(805.58)	2,300.00	1,955.58	14.97%
531312	OFFICE SUPPLIES	9,294.54	8,000.00	1,294.54	16,000.00	6,705.46	58.09%
531313	PRINTING & DUPLICATING	1,945.55	1,800.00	145.55	3,600.00	1,654.45	54.04%
531314	SMALL ITEMS OF EQUIPMENT	1,457.23	750.00	707.23	1,500.00	42.77	97.15%
531321	PUBLICATION OF LEGAL NOTICE	398.00	700.00	(302.00)	1,400.00	1,002.00	28.43%
531323	SUBSCRIPTIONS-TAX & LAW	1,715.56	1,598.00	117.56	3,196.00	1,480.44	53.68%
531324	MEMBERSHIP DUES	1,610.50	977.50	633.00	1,955.00	344.50	82.38%
531348	EDUCATIONAL SUPPLIES	144.69	650.00	(505.31)	1,300.00	1,155.31	11.13%
531351	GAS/DIESEL	-	20.00	(20.00)	40.00	40.00	0.00%
532325	REGISTRATION	1,639.00	1,442.50	196.50	2,885.00	1,246.00	56.81%
532332	MILEAGE	99.90	750.00	(650.10)	1,500.00	1,400.10	6.66%
532334	COMMERCIAL TRAVEL	1,566.84	400.00	1,166.84	800.00	(766.84)	195.86%
532335	MEALS	78.48	562.00	(483.52)	1,124.00	1,045.52	6.98%
532336	LODGING	164.00	1,459.00	(1,295.00)	2,918.00	2,754.00	5.62%
532339	OTHER TRAVEL & TOLLS	33.00	125.00	(92.00)	250.00	217.00	13.20%
532340	CONTRACTED EXTRADITIONS	-	4,000.00	(4,000.00)	8,000.00	8,000.00	0.00%
533225	TELEPHONE & FAX	382.13	450.00	(67.87)	900.00	517.87	42.46%
535242	MAINTAIN MACHINERY & EQUIP	645.00	1,174.00	(529.00)	2,348.00	1,703.00	27.47%
571004	IP TELEPHONY ALLOCATION	1,687.02	1,687.00	0.02	3,374.00	1,686.98	50.00%
571005	DUPLICATING ALLOCATION	246.48	246.50	(0.02)	493.00	246.52	50.00%
571009	MIS PC GROUP ALLOCATION	13,476.00	13,476.00	-	26,952.00	13,476.00	50.00%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	5,745.48	5,745.50	(0.02)	11,491.00	5,745.52	50.00%
591519	OTHER INSURANCE	1,761.34	1,917.00	(155.66)	3,834.00	2,072.66	45.94%
Totals		580,830.70	592,592.50	(11,761.80)	1,185,185.00	604,354.30	49.01%

Other Financing Sources (Uses)

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
Totals		-	-	-	-	-	#DIV/0!
Total Business Unit		233,020.69	-	233,020.69	-	(233,020.69)	

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

Ledger Date	Description	General (599900)	Vested Benefits (599909)	Authority	Publish Date
1-Jan-16	Tax Levy	524,964.00	280,000.00		
14-Apr-16	Update Meeting Rooms	(7,000.00)		Finance Committee	19-Apr-16
19-Apr-16	Election Equipment	(11,000.00)		Finance Committee	25-Apr-16
14-Jul-16	Powerwash/Paint outside Courthouse	(22,750.00)		Finance Committee	19-Jul-16
14-Jul-16	Seal and Repair outside Courthouse	(24,750.00)		Finance Committee	19-Jul-16
14-Jul-16	Server and Body Cameras-Sheiff	(25,000.00)		Finance Committee	19-Jul-16
Total amount available		434,464.00	280,000.00		
Net		434,464.00	280,000.00		

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