

Friday September 20, 2019 Budget Hearings

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
May 9, 2019

Committee members: Jones, Richard (Chair) Kutz, Russell (Secretary)
Rinard, Amy Nelan, Conor
Jaeckel, George (Vice Chair)

1. **Call to order** – Richard Jones called the meeting to order at 8:30 a.m.
2. **Roll call (establish a quorum)** – Finance Committee members present were Richard Jones, George Jaeckel, Russel Kutz, Conor Nelan and Amy Rinard. Other County Board members present were Walt Christensen and Augie Tietz. Staff in attendance were County Administrator, Ben Wehmeier; Health Department Accountant, Sandee Schunk; Finance Director, Marc DeVries; Assistant Finance Director, Tammy Worzalla; and Corporation Counsel, Blair Ward. There were no members of the public present.
3. **Certification of compliance with the Open Meetings Law** – County Administrator Wehmeier certified compliance with the Open Meetings Law.
4. **Approval of the agenda** – Agenda approved.
5. **Approval of Finance Committee minutes for April 11, 2019.** A motion was made by Jaeckel/Rinard to approve the minutes for April 11, 2019. The motion passed 5-0.
6. **Communications** – None.
7. **Public Comment** – None.
8. **Discussion and possible action on acceptance of Crisis Innovation Incentive Award and 2019 budget amendment** – Human Services Director Cauley explained that the County was awarded a grant in the amount of \$218,041 that will begin in 2019 and continue through 2020. Because this grant was not anticipated during the budget process, an amendment is necessary. The program created by the grant is consistent with other programs offered by the Human Services Department and is consistent with its mission. Motion by Rinard/Kutz to accept the grant, approve the budget amendment and forward the resolution to the Board of Supervisors for approval. The motion passed 5-0.
9. **Discussion and possible action on amending the 2019 Health Department Budget** – Sandee Schunk explained the resolution and budget amendments that were distributed with the agenda packets. The amendments reflect the acceptance of a grant for enhancing public preparedness regarding the opioid crisis in the amount of \$5,206 and also an increase in funding of \$9,670 for the Women, Infants, and Children Program. Both amendments were not anticipated at the time that the Health Department submitted its 2019 budget. Motion by Jaeckel/Nelan to accept the award, approve the budget amendment and forward the resolution to the Board of Supervisors for approval. The motion passed 5-0.
10. **Discussion and possible action regarding out-of-state travel – Ben Wehmeier and Kathi Cauley** – Wehmeier explained that the Watertown Community Health Foundation had offered to sponsor representatives of Jefferson County to travel to Florida to explore a Family Resource Center with

other stakeholders. Dates of travel are May 28 and 29. Motion by Rinard/Jaeckel to approve the out-of-state travel. The motion passed 5-0.

- 11. Discussion and possible action regarding out-of-state travel – Brent Ruehlow and Laura Wagner – Citizen Review Panel conference** – Human Services Director Cauley explained that the County participates in a Citizen Review Panel 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. There is an upcoming conference in New Mexico on this topic that is fully funded by the County’s contract with the State of Wisconsin Department of Children and Families. Motion by Kutz/Nelan to approve the out-of-state travel. The motion passed 5-0.
- 12. Discussion and possible action on transferring cases involving Children in Need of Protection and Services, Termination of Parental Rights and juvenile guardianships from the District Attorney’s Office to the Corporation Counsel Office and creating an additional corporation counsel position** - Motion by Nelan/Jaeckel to approve the budget amendment and forward the resolution to the Board of Supervisors for approval. The motion passed 5-0.
- 13. Discussion and possible action on amending the Intergovernmental Agreement with Dodge County for Economic Development Services** – Wehmeier explained that Dodge County has agreed to increase its contribution by changing its funding formula for THRIVE-ED to a per capita basis consistent with other participating members.. This will create enough funding to add a support position to the Economic Development Department. Motion by Rinard/Jaeckel to approve the budget amendment and forward the resolution to the Board of Supervisors for approval. The motion passed 5-0.
- 14. Discussion and possible action on claims against Jefferson County** – A claim has been made against Jefferson County by Alyssa Johnson for damages. The claim was reviewed by the County’s insurance carrier, WMMIC, and was recommended for disallowance based on the finding that the County has no liability for this claim and is not legally responsible for the damages. Motion by Jaeckel/Kutz to deny the claim and forward the resolution to the Board of Supervisors for denial. The motion passed 5-0.
- 15. Discussion and possible action on contingency transfer to Administration budget in the amount of \$45,610 for broadband services** – The Board of Supervisors has approved an agreement between Netwurx and Jefferson County for the expansion of broadband services. The cost to the County for this expansion is \$45,610. The 2019 Other Contingency budget had reserved an amount for Broadband expansion. The County Administrator is requesting to transfer this amount from Other Contingency to the County Administrator’s budget to fund the expansion of broadband services according to the terms of the agreement. Motion by Rinard/Nelan to approve the budget amendment. The motion passed 5-0.
- 16. Discussion and possible action on application of Fund Balance Policy** – Wehmeier explained that several options for financing capital needs are currently under consideration. At this time Jefferson County is undergoing an assessment of its deferred maintenance needs and until all potential costs associated with 5-year capital, deferred maintenance, and the 911 tower system are known, it would be premature to make a recommendation regarding the use of fund balance. Finance Director DeVries also mentioned that he would like to schedule a call with Moody’s, which is Jefferson County’s bond rating agency, prior to amending the policy to determine what, if any, effect an amendment would have on the bond rating. No action taken.
- 17. Discussion and review of 5-year capital requests** – Wehmeier discussed the 5 year capital requests. The current requests, excluding the 911 tower project, total \$5,505,110, with Highway

projects comprising \$3,520,000 and the remainder of \$2,085,110 coming from other departments. Under the current fund balance policy application \$726,442 is available from fund balance with an anticipated \$300,000 from net new construction. As discussed previously, Jefferson County is exploring alternative financing options which will be presented to the Committee at a future meeting. No action taken.

- 18. Discussion on review of Debt Policy** – DeVries explained that it is prudent for the Committee to periodically review all financial policies and rating agencies look favorably upon a documented review of policy by standing committees. Since debt financing is one potential source of capital funds, the Finance Director has reviewed the current policy and also other policies and best practices recommended by the Government Finance Officers Association (GFOA). DeVries has some recommended changes to the debt policy. The Committee reviewed the policy and discussed the recommended changes and directed the Finance Department and Administrator to return with a revised policy incorporating the discussed changes to a future meeting for approval. No action taken.
- 19. Discussion on Priority Based Budgeting** – DeVries explained that Jefferson County has contracted with an individual to assist with several administrative duties, which includes a review of the Priority Based Budgeting (PBB) data. To date the program descriptions and classifications have been reviewed. Next, our contractor will review the scoring. One of the scores focuses on reliance, which means whether the County is the sole service provider. Since there can be several different ways of looking at this score, DeVries is recommending to change the way this attribute is scored to a non-linear method where each score has a distinct meaning instead of a weight. Once the data is reviewed and this score is altered, Finance will advise the departments to make the necessary changes. DeVries also demonstrated the outward facing web product that the public will be able to access that shows the cost of the program, full-time equivalents assigned, program description, and priority ranking. No action taken.
- 20. Discussion and possible action on determining disposition of foreclosed properties, setting minimum bids for the sale of foreclosed properties and considering offers to purchase on foreclosed properties** – Corporation Counsel Ward and County Administrator Wehmeier updated the Committee on the status of the foreclosed properties. No action taken.
- 21. Convene in closed session pursuant to section 19.85 (1)(e) Wis. Stats. for deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, for the purpose of discussion and possible action on setting minimum bids, selling and considering offers to purchase on tax foreclosed properties and other county owned properties and pursuant to section 19.85 (1)(g) Wis. Stats. to confer with legal counsel concerning strategy to be adopted by Jefferson County with respect to litigation in which it is or is likely to become involved for the purpose of discussion and possible action on claims against Jefferson County** – Roll call vote to move to closed session. Motion passed 5-0.
- 22. Reconvene in open session for action on closed session items if necessary** – Motion by Jaeckel/Rinard to return to open session. No action taken.
- 23. Review of the financial statements and department update for March 2019-Finance Department** – No action taken.
- 24. Review of the financial statements and department update for March 2019-Treasurers Department** – No action taken.

- 25. Review of the financial statements and department update for March 2019-Child Support Department** - No action taken.
- 26. Discussion 2019 projections of budget vs. actual.** No action taken.
- 27. Update on contingency fund balance** - The current balance of 2019 general contingency funds before any action taken at the current meeting is \$500,000. The other contingency fund balance is \$453,535 and the vested benefits balance is \$290,000. At next month's meeting we hope to have a recommendation on the final cost for the repair and rental of the Jail backup generator.
- 28. Discussion of funding for projects related to the new Highway Facilities and sale of old Highway Facilities.** Wehmeier updated the Committee on the progress of the old highway site. DNR is expected to be inspecting the property to release it from remediation. Jefferson County and the City of Jefferson are communicating with each other on how to divide the initial site preparation work.
- 29. Set future meeting schedule, next meeting date, and possible agenda items** – The next meeting is scheduled for June 11, 2019. Future agenda items will include application of fund balance policy, 5-year capital requests, priority based budgeting, dissolution of drainage districts, and audit results.
- 30. Review of Invoices**-After review of the invoices, a motion was made by Jaeckel/Kutz to approve the payment of invoices totaling \$5,174,055.05. The motion passed 5-0.
- 31. Adjourn** – A motion was made by Jaeckel/Kutz to adjourn at 10:19 a.m. The motion passed 5-0.

Respectfully submitted,

Russell Kutz, Secretary
Finance Committee
Jefferson County
/mad

RESOLUTION NO. 2019-_____

Accepting the Foster Parent Incentives grant funding through the State of Wisconsin Department of Children and Families

Executive Summary

Jefferson County Human Services was recently awarded a grant from the State of Wisconsin Department of Children and Families (DCF) to assist local efforts to support foster parents and normalcy opportunities for children in out-of-home care. Fifty-two agencies applied for the 12 grants available through the Department of Children and Families.

Jefferson County will receive a grant in the amount of \$36,000 to fund activities, incentives, and supports for foster families from July 1, 2019 to June 30, 2020. The grant award requires Jefferson County to construct a weather resistant storage shed to hold children’s clothing, hygiene supplies, toys, and other items which is considered a capital project.

On June 11, 2019, the Finance Committee considered this resolution and recommended forwarding to the County Board to accept grant funding in the amount \$36,000 from the Department of Children and Families.

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

WHEREAS, one of the main mechanisms to ensure foster parents have a positive experience fostering is to provide sufficient support to those foster families, and

WHEREAS, grant funding is available from the Foster Parent Incentive Grant to expand the services the Human Services Department provides to foster families.

NOW, THEREFORE, BE IT RESOLVED that the 2019 County Budget be amended to accept the grant funding from the Foster Parent Incentives Grant in the amount of \$36,000, with \$24,600 designated for 2019, and the remaining \$11,400 for 2020.

Fiscal Note: The Foster Parent Incentives Grant is for 12-months for a total of \$36,000. Jefferson County will receive reimbursement for costs incurred in 2019, which are estimated to be \$24,600, and reimbursement for the remainder of the costs, which are estimated to be \$11,400, in 2020. This is a budget amendment. County Board approval requires a two-thirds vote of the entire membership of the County Board (20 votes of the 30 member County Board).

Ayes _____ Noes _____ Abstain _____ Absent _____ Vacant _____

Referred By:
Finance Committee

06-11-19

REVIEWED: County Administrator: _____; Corporation Counsel: _____; Finance Director: _____

**JEFFERSON COUNTY
BUDGET ADJUSTMENT OR AMENDMENT REQUEST**

<u>Adjustment</u>	<u>Description</u>	<u>Approval Level</u>
<input type="checkbox"/> Level 1	Adjustments of operating appropriations up to \$4,999 from one account to another <u>within</u> the department's budget	Department Head
<input type="checkbox"/> Level 2	<input type="checkbox"/> a. Adjustments of operating appropriations over \$5,000 and up from one account to another <u>within</u> the department's budget.	Administrator
	<input type="checkbox"/> b. Substitution of capital items or adjustment of operating to capital appropriations up to \$24,999 from one account to another <u>within</u> the department's budget.	Administrator
	<input type="checkbox"/> c. Transfers between departments within a budgetary function of up to \$24,999.	Administrator
<input type="checkbox"/> Level 3	Amendments of operating or capital appropriations needing additional funding from contingency funds from that are under 10% of the funds originally appropriated for an individual department.	Finance Committee
<input type="checkbox"/> Level 4	<input type="checkbox"/> a. Amendments of operating or capital appropriations needing additional funding from contingency funds from that are over 10% of the funds originally appropriated for an individual department.	County Board
	<input checked="" type="checkbox"/> b. New programs in a department that were not originally budgeted through increase in expenses with offsetting increase in revenue for that program. (i.e. grant funding or donations)	County Board
	<input type="checkbox"/> c. Substitution of capital items or adjustment of operating to capital appropriations over \$25,000 from one account to another <u>within</u> the department's budget.	County Board
	<input type="checkbox"/> d. Amendments of operating or capital appropriations needing funding from general fund balance.	County Board

Increase	Decrease	Account #	Account Title	Amount
		Org Object Project		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	65073000 421001 63111	State Aid	(24,600.00)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	65073000 531319 63111	Other Operating Supplies	5,475.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	65073000 531349 63111	Other Operating Expenses	1,650.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	65073000 531355 63111	Client Costs	7,137.50
<input checked="" type="checkbox"/>	<input type="checkbox"/>	65073000 552210 63111	Respite	337.50
<input checked="" type="checkbox"/>	<input type="checkbox"/>	65073000 555403 63111	Recreation Activities	-
<input checked="" type="checkbox"/>	<input type="checkbox"/>	65073000 594810 63111	Capital Equipment	10,000.00
<input type="checkbox"/>	<input type="checkbox"/>			
<input type="checkbox"/>	<input type="checkbox"/>			
<input type="checkbox"/>	<input type="checkbox"/>			
<input type="checkbox"/>	<input type="checkbox"/>			
<input type="checkbox"/>	<input type="checkbox"/>			
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<input type="checkbox"/>	<input type="checkbox"/>			
<input type="checkbox"/>	<input type="checkbox"/>			
<input type="checkbox"/>	<input type="checkbox"/>			

Description of Adjustment:
Foster Parent Incentive Grant awarded for July 2019 through June 2020.

Department Head Signature _____ Date _____
 County Administrator Signature _____ Date _____

1) Salaries and Fringes are not included as operating above, any changes to salaries and fringes must be discussed with the County Administrator.
 2) The County Administrator shall make the determination if the budget adjustment needs to go to the County Board.
 3) Any items \$5,000 and above must be capitalized.

Marc DeVries

From: Kathi Cauley
Sent: Thursday, May 30, 2019 2:37 PM
To: Benjamin Wehmeier; Marc DeVries
Cc: Brent Ruehlow
Subject: FW: Register Today for CJJ's 2019 Youth Summit!

Good afternoon,

We have grant funds to send 3 people to this conference in Tacoma WA. Brent will be letting us know who those people are. We wanted to give you a heads up for consideration on the Finance Committee agenda.

Thanks much,
Kathi

Kathi Cauley
Director
Jefferson County Human Services
1541 Annex Road
Jefferson Wi 53549
920-674-8111

From: Coalition for Juvenile Justice [mailto:info@juvjustice.org]
Sent: Thursday, May 23, 2019 12:03 PM
To: Jessica Godek
Subject: Register Today for CJJ's 2019 Youth Summit!



[Learn More](#)

[Join](#)

[Donate](#)

**2019 Youth Summit
Catalysts for Equity & Change**



Join us July 31 - August 1 for the [2019 Youth Summit](#), *Catalysts for Equity and Change*, at the [University of Washington, Tacoma](#).

Each year, CJJ's Youth Summit brings together young people from across the country who are interested in juvenile justice reform. The Summit aims to cultivate and empower the next generation of leaders by providing them with the tools they need to leverage their lived expertise.

Participants will learn about juvenile justice policy and have the opportunity to delve into key topics in the field. The Summit's theme, agenda, and content are created by the [CJJ Emerging Leaders Committee](#).

To view a draft agenda, click [here](#).

To register, click [here](#). Regular registration ends June 6!

To book a hotel room at the Holiday Inn Express & Suites Tacoma Downtown, click [here](#).

Early Bird Registration

Regular Registration

Late Registration

April 4 - May 5

May 6 - June 6

June 7 - July 15

\$80/Members
\$95/ Non-Members

\$95/Members
\$110/Non-Members

\$110/Members
\$120/Non-Members

Register

Book Hotel

Coalition for Juvenile Justice
202-467-0864
info@juvjustice.org

See what's happening on our social sites:



Coalition for Juvenile Justice | 1319 F Street, Suite 402, Washington, DC 20004

[Unsubscribe jessicag@jeffersoncountywi.gov](mailto:jessicag@jeffersoncountywi.gov)

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RESOLUTION NO. 2019-_____

Authorizing sale of tax delinquent property to the City of Watertown

Executive Summary

Jefferson County commenced a foreclosure action for unpaid taxes and currently holds title to property located at 905 East Main Street, Watertown, Wisconsin, property identification number 291-0815-0411-209, with the principal amount of delinquent taxes and interest totaling \$75,719. This parcel of property had been abandoned by the owner and was formerly operated as a gas station. Due to environmental contamination, the property qualified for remediation funding through the DNR Remediation and Redevelopment Program. After remediation was completed to the satisfaction of the City of Watertown, the City informed Jefferson County that it was interested in purchasing this parcel of land and entered into an *Agreement for the Purchase of Tax Delinquent Property*, subject to ratification by the Watertown Common Council and the Jefferson County Board of Supervisors.

The Jefferson County Real Estate Tax Foreclosure Policy adopted by the Finance Committee authorizes the sale of land to the municipality where the foreclosed property is located at a cost equal to delinquent taxes and interest. The Finance Committee recommended making an exception to this policy after determining that based on this property's former use as a gas station and the possibility that additional remediation may be required, the likelihood of receiving a bid at the fair market value or for the amount of outstanding taxes and interest was unlikely. The Finance Committee also recommended selling directly to the City of Watertown for \$25,000 without following the usual publication and bidding procedures when selling tax delinquent property as authorized by section 75.69 (3) of the Wisconsin Statutes based on the City's plan to use this property for a public park. This resolution ratifies the *Agreement for the Purchase of Tax Delinquent Property* and authorizes the Jefferson County Clerk to convey the above parcel of real property to the City of Watertown upon payment of \$25,000. The Finance Committee considered this resolution at its meeting on June 11, 2019 and recommended forwarding to the County Board for approval.

WHEREAS, the Executive Summary is 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 tax liens through foreclosure actions, and

WHEREAS, Jefferson County commenced a foreclosure action and currently holds title to property located at 905 East Main Street, Watertown, Wisconsin, with the principal amount of delinquent taxes and interest due totaling \$75,719, and

WHEREAS, the City of Watertown has expressed interest in purchasing said parcel of property by entering into an *Agreement for the Purchase of Tax Delinquent Property* with Jefferson County, 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 procedures.

NOW, THEREFORE, BE IT RESOLVED that the *Agreement for the Purchase of Tax Delinquent Property* for the above described parcel of property is hereby ratified and the Jefferson County Clerk is authorized to convey the above parcel of tax delinquent property, Parcel #291-0815-0411-209, to the City of Watertown upon receipt of payment in the amount of \$25,000.

Fiscal Note: The proceeds from this sale in the amount of \$25,000 will be applied toward delinquent taxes and interest incurred for this property

Requested By:
Finance Committee

06-11-19

REVIEWED: County Administrator: _____; Corporation Counsel: _____; Finance Director: _____

**JEFFERSON COUNTY
DENTAL PREMIUM ANALYSIS**

Org	Object	Description	<u>2019 Actual (YTD)</u>	<u>2018 Actual</u>	<u>2017 Actual</u>
12202	451026	Retiree Ins Premium Recovery	\$ (7,279.97)	\$ (14,381.14)	\$ (13,420.96)
12202	451032	Cobra Premium Recovery	(869.04)	(2,533.68)	(2,454.12)
12202	451043	County Board Premiums	(1,027.80)	(1,548.00)	(2,214.00)
12202	451045	Employee Premiums	<u>(187,968.84)</u>	<u>(436,556.55)</u>	<u>(454,773.09)</u>
		Total revenue	<u>(197,145.65)</u>	<u>(455,019.37)</u>	<u>(472,862.17)</u>
12202	599951	Year End Alloc	-	3,494.40	-
12202	599982	Retiree Dental Claims	3,916.60	10,493.80	10,409.22
12202	599984	Cobra Dental Claims	583.10	2,045.60	3,913.20
12202	599986	Administrative Fees Dental	9,597.84	29,207.28	23,028.32
12202	599989	Employee Dental Claims	178,717.69	414,935.64	415,439.11
12202	599991	IBNR Adjustment	-	-	-
12202	599992	Administrative Dental Retiree	624.28	881.02	1,002.82
12202	699999	Budgetary Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
		Total expense*	<u>193,439.51</u>	<u>461,057.74</u>	<u>453,792.67</u>
		Net (revenue)/expense	<u>\$ (3,706.14)</u>	<u>\$ 6,038.37</u>	<u>\$ (19,069.50)</u>

*note - claims lag is 30-60 days

<u>Rates (per month)</u>	<u>Current</u>	<u>Proposed</u>	<u>Difference</u>
Single	\$ 42.00	\$ 43.00	\$ 1.00
Family	\$ 90.00	\$ 92.00	\$ 2.00

Total budget - proposed rates applied to 2020	440,310.00
Total budget - current rates applied to 2020	<u>431,172.00</u>
Difference	<u>9,138.00</u>

RESOLUTION NO. 2019- [REDACTED]

Disallowing Claim of Deidra Ulm and The Estate of Brian Ulm

Executive Summary

A claim has been made against Jefferson County for damages. The claim has been reviewed by the County’s insurance carrier, WMMIC, and was recommended for disallowance based on the finding that the County has no liability for this claim and is not legally responsible for the alleged damages. This resolution formally denies said claim filed against Jefferson County and directs the Corporation Counsel to give the claimants notice of disallowance. The Finance Committee considered this resolution on March 5th, 2019 and recommended forwarding to the County Board for to deny the claims.

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

WHEREAS, the following claim was filed against Jefferson County as follows:

<u>Claimants</u>	<u>Date of Loss</u>	<u>Claim Filed</u>	<u>Summary of Claim</u>	<u>Alleged Damages</u>
	8/3/18	3/1/19	Brian Ulm was traveling in his vehicle and entered a construction zone at the intersection of County CW and SC in the Town of Ixonia. Upon entering the construction zone, he encountered another vehicle in his lane of travel. In an effort to avoid the other vehicle, Mr. Ulm lost control of his vehicle resulting in an automobile accident causing Mr. Ulm’s death.	\$875,000

WHEREAS, said damages are alleged to be the result of negligence of Jefferson County, its agents, officials, officers or employees, and

WHEREAS, Jefferson County’s insurance carrier, Wisconsin Municipal Mutual Insurance Company, recommends disallowance of the claim on the basis that the County is not legally responsible for the alleged damages,

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board of Supervisors hereby disallows said claim and directs the Corporation Counsel to give the claimants notice of disallowance.

Fiscal Note: This matter has been referred to Wisconsin Municipal Mutual Insurance Company (WMMIC) and will be resolved in accordance with the terms of the County’s policy.

Ayes _____ Noes _____ Abstain _____ Absent _____ Vacant _____

Referred By:
The Finance Committee

6-11-2019

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



WISCONSIN MUNICIPAL MUTUAL INSURANCE COMPANY
4781 Hayes Road, Suite 201 | Madison, WI 53704 • www.wmmic.com
Telephone: 608.246.3336 | Toll Free: 866.823.4217 | Facsimile: 608.852.8647

May 28, 2019

Blair Ward
311 S Center Avenue
Jefferson, Wisconsin 53549

RE: Claimant: Brian Ulm
 Claim number: GCGLBIJC2018090119
 Our Insured: Jefferson County
 Date of Loss: 8/3/2018

Dear Blair,

The above referenced claim was filed on 03/01/2018. Following a review of the information and an investigation of the facts, it has been determined that Jefferson County has no liability for this claim. Please issue a formal disallowance and provide a copy of this disallowance to WMMIC.

This claim will be closed on the date of receipt of the disallowance.

A copy of this letter has been placed in the claim file for reference. If you should have any further questions, please contact me.

Sincerely,

Jackie Kaul
Liability Adjuster
Wisconsin Municipal Mutual Insurance Company
(608) 229-6819

06/05/2019
10:00:24

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2019 01 TO 2019 04

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<hr/>							
12201 Finance							
12201 411100 General Property Taxes	-498,690	0	-498,690	-166,230.00	.00	-332,460.00	33.3%
12201 412100 Sales Taxes From County	-100	0	-100	-40.44	.00	-59.56	40.4%
12201 451004 Garnishment Fees	-15	0	-15	-30.00	.00	15.00	200.0%
12201 451005 Child Support Fees	-1,500	0	-1,500	-349.89	.00	-1,150.11	23.3%
12201 451312 Emp Payroll Charges	-50	0	-50	-76.00	.00	26.00	152.0%
12201 699992 Balance Forward Prior Year	0	-5,000	-5,000	.00	.00	-5,000.00	.0%
<hr/>							
12202 Dental Insurance Allocation							
12202 451026 Retiree Ins Premium Recovery	-15,000	0	-15,000	-5,967.50	.00	-9,032.50	39.8%
12202 451032 Cobra Premium Recovery	-2,600	0	-2,600	-685.44	.00	-1,914.56	26.4%
12202 451043 County Board Premiums	0	0	0	-847.80	.00	847.80	.0%
12202 451045 Employee Premiums	-460,000	0	-460,000	-158,486.91	.00	-301,513.09	34.5%
TOTAL General Fund	-977,955	-5,000	-982,955	-332,713.98	.00	-650,241.02	33.8%
TOTAL REVENUES	-977,955	-5,000	-982,955	-332,713.98	.00	-650,241.02	

06/05/2019
10:01:09

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2019 01 TO 2019 04

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	ACTUALS	ENCUMBRANCES	AVAILABLE	PCT
100 General Fund	APPROP	ADJSTMTS	BUDGET			BUDGET	USED
<hr/>							
12201 Finance							
12201 511110 Salary-Permanent Regular	187,583	0	187,583	61,694.91	.00	125,888.09	32.9%
12201 511210 Wages-Regular	137,401	0	137,401	44,993.85	.00	92,407.15	32.7%
12201 511220 Wages-Overtime	0	0	0	1,297.68	.00	-1,297.68	.0%
12201 511330 Wages-Longevity Pay	885	0	885	.00	.00	885.00	.0%
12201 512141 Social Security	24,929	0	24,929	8,017.32	.00	16,911.68	32.2%
12201 512142 Retirement (Employer)	21,344	0	21,344	7,073.07	.00	14,270.93	33.1%
12201 512144 Health Insurance	65,775	0	65,775	13,204.64	.00	52,570.36	20.1%
12201 512145 Life Insurance	150	0	150	49.36	.00	100.64	32.9%
12201 512150 FSA Contribution	9,000	0	9,000	.00	.00	9,000.00	.0%
12201 512151 HSA Contribution	0	0	0	6,000.00	.00	-6,000.00	.0%
12201 512173 Dental Insurance	4,248	0	4,248	1,233.38	.00	3,014.62	29.0%
12201 521213 Accounting & Auditing	13,530	0	13,530	.00	4,100.00	9,430.00	30.3%
12201 521219 Other Professional Serv	3,420	0	3,420	.00	.00	3,420.00	.0%
12201 521296 Computer Support	3,381	0	3,381	3,140.00	.00	241.00	92.9%
12201 531303 Computer Equipmt & Software	550	0	550	146.00	.00	404.00	26.5%
12201 531311 Postage & Box Rent	2,300	0	2,300	714.66	.00	1,585.34	31.1%
12201 531312 Office Supplies	2,900	0	2,900	1,034.12	.00	1,865.88	35.7%
12201 531313 Printing & Duplicating	700	0	700	66.34	.00	633.66	9.5%
12201 531321 Publication Of Legal Notice	0	0	0	87.50	.00	-87.50	.0%
12201 531324 Membership Dues	1,010	0	1,010	690.00	.00	320.00	68.3%
12201 532325 Registration	2,240	0	2,240	710.00	.00	1,530.00	31.7%
12201 532332 Mileage	640	0	640	104.40	.00	535.60	16.3%
12201 532334 Commercial Travel	550	0	550	367.98	.00	182.02	66.9%
12201 532335 Meals	300	0	300	.00	.00	300.00	.0%
12201 532336 Lodging	2,080	0	2,080	82.00	.00	1,998.00	3.9%
12201 533225 Telephone & Fax	100	0	100	25.91	.00	74.09	25.9%
12201 535242 Maintain Machinery & Equip	250	0	250	252.96	.00	-2.96	101.2%
12201 571004 IP Telephony Allocation	472	0	472	157.32	.00	314.68	33.3%
12201 571005 Duplicating Allocation	75	0	75	25.00	.00	50.00	33.3%
12201 571009 MIS PC Group Allocation	8,995	0	8,995	2,998.32	.00	5,996.68	33.3%
12201 571010 MIS Systems Grp Alloc(ISIS)	3,600	0	3,600	1,200.00	.00	2,400.00	33.3%
12201 591519 Other Insurance	1,947	0	1,947	649.04	.00	1,297.96	33.3%
12201 594818 Capital Computer	0	5,000	5,000	-931.00	.00	5,931.00	18.6%
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12202 Dental Insurance Allocation							
12202 599982 Retiree Dental Claims	12,000	0	12,000	3,004.20	.00	8,995.80	25.0%

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Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2019 01 TO 2019 04

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12202 599984 Cobra Dental Claims	6,000	0	6,000	472.50	.00	5,527.50	7.9%
12202 599986 Administrative Fees Dental	24,000	0	24,000	7,685.58	.00	16,314.42	32.0%
12202 599989 Employee Dental Claims	434,500	0	434,500	134,488.32	.00	300,011.68	31.0%
12202 599992 Administrative Dental Retiree	1,100	0	1,100	539.02	.00	560.98	49.0%
TOTAL General Fund	977,955	5,000	982,955	301,274.38	4,100.00	677,580.62	31.1%
TOTAL EXPENSES	977,955	5,000	982,955	301,274.38	4,100.00	677,580.62	

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Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2019 01 TO 2019 04

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	ACTUALS	ENCUMBRANCES	AVAILABLE	PCT
100 General Fund	APPROP	ADJSTMTS	BUDGET			BUDGET	USED
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11301 Child Support							
11301 411100 General Property Taxes	-150,612	0	-150,612	-50,204.00	.00	-100,408.00	33.3%
11301 421001 State Aid	-107,827	0	-107,827	-10,533.00	.00	-97,294.00	9.8%
11301 421010 M S L Incentives	-13,000	0	-13,000	-213,513.51	.00	200,513.51	%
11301 421012 State Aid Cs + All Others	-762,018	0	-762,018	.00	.00	-762,018.00	.0%
11301 421013 Other Dept Wage Retention	-30,323	0	-30,323	-8,797.99	.00	-21,525.01	29.0%
11301 421014 State Aid Wages Allocation	91,888	0	91,888	26,394.01	.00	65,493.99	28.7%
11301 421050 CS Performance Based Inc	-160,200	0	-160,200	.00	.00	-160,200.00	.0%
11301 421058 State Aid - Prior Year	0	0	0	697.00	.00	-697.00	.0%
11301 421096 State Aid Medical Support	-7,000	0	-7,000	.00	.00	-7,000.00	.0%
11301 442004 Extradition Reimbursement	-200	0	-200	-607.84	.00	407.84	303.9%
11301 451011 CS Prog Fee Reduce 66%	7,392	0	7,392	.00	.00	7,392.00	.0%
11301 451013 NIVD Activities Reduction	-2,000	0	-2,000	.00	.00	-2,000.00	.0%
11301 451014 CS Program Fees	-11,000	0	-11,000	-4,045.88	.00	-6,954.12	36.8%
11301 455003 Non-IVD Service Fees	-1,400	0	-1,400	-545.00	.00	-855.00	38.9%
TOTAL General Fund	-1,146,300	0	-1,146,300	-261,156.21	.00	-885,143.79	22.8%
TOTAL REVENUES	-1,146,300	0	-1,146,300	-261,156.21	.00	-885,143.79	

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Jefferson County
FLEXIBLE PERIOD REPORT

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FROM 2019 01 TO 2019 04

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
100 General Fund	APPROP	ADJSTMTS	BUDGET	ACTUALS	ENCUMBRANCES	BUDGET	USED
11301 Child Support							
11301 511110 Salary-Permanent Regular	250,545	0	250,545	82,305.01	.00	168,239.99	32.9%
11301 511210 Wages-Regular	451,112	0	451,112	136,730.23	.00	314,381.77	30.3%
11301 511220 Wages-Overtime	5,222	0	5,222	1,136.49	.00	4,085.51	21.8%
11301 511330 Wages-Longevity Pay	1,978	0	1,978	.00	.00	1,978.00	.0%
11301 512141 Social Security	54,227	0	54,227	16,332.50	.00	37,894.50	30.1%
11301 512142 Retirement (Employer)	46,430	0	46,430	14,421.25	.00	32,008.75	31.1%
11301 512144 Health Insurance	134,540	0	134,540	37,619.89	.00	96,920.11	28.0%
11301 512145 Life Insurance	276	0	276	87.93	.00	188.07	31.9%
11301 512150 FSA Contribution	18,600	0	18,600	.00	.00	18,600.00	.0%
11301 512151 HSA Contribution	0	0	0	15,599.99	.00	-15,599.99	.0%
11301 512173 Dental Insurance	10,512	0	10,512	2,848.18	.00	7,663.82	27.1%
11301 521255 Paper Service	12,600	0	12,600	2,589.16	.00	10,010.84	20.5%
11301 521256 Genetic Tests	7,200	0	7,200	1,886.00	.00	5,314.00	26.2%
11301 521296 Computer Support	2,136	0	2,136	1,209.00	.00	927.00	56.6%
11301 529160 Interpreter Fee	2,700	0	2,700	517.50	.00	2,182.50	19.2%
11301 529299 Purchase Care & Services	50,200	0	50,200	25,100.00	.00	25,100.00	50.0%
11301 531003 Notary Public Related	240	0	240	.00	.00	240.00	.0%
11301 531303 Computer Equipmt & Software	3,100	0	3,100	.00	.00	3,100.00	.0%
11301 531310 Postage Special	345	0	345	88.25	.00	256.75	25.6%
11301 531311 Postage & Box Rent	17,400	0	17,400	4,179.62	.00	13,220.38	24.0%
11301 531312 Office Supplies	3,000	0	3,000	499.60	.00	2,500.40	16.7%
11301 531313 Printing & Duplicating	2,820	0	2,820	116.59	.00	2,703.41	4.1%
11301 531314 Small Items Of Equipment	1,500	0	1,500	330.84	.00	1,169.16	22.1%
11301 531321 Publication Of Legal Notice	1,110	0	1,110	330.00	.00	780.00	29.7%
11301 531323 Subscriptions-Tax & Law	1,640	0	1,640	633.72	.00	1,006.28	38.6%
11301 531324 Membership Dues	1,928	0	1,928	740.00	.00	1,188.00	38.4%
11301 531326 Advertising	0	0	0	791.04	.00	-791.04	.0%
11301 531348 Educational Supplies	1,500	0	1,500	217.04	.00	1,282.96	14.5%
11301 532325 Registration	1,590	0	1,590	1,924.00	.00	-334.00	121.0%
11301 532332 Mileage	1,000	0	1,000	169.67	.00	830.33	17.0%
11301 532334 Commercial Travel	1,002	0	1,002	.00	.00	1,002.00	.0%
11301 532335 Meals	728	0	728	86.51	.00	641.49	11.9%
11301 532336 Lodging	1,916	0	1,916	246.00	.00	1,670.00	12.8%
11301 532339 Other Travel & Tolls	335	0	335	49.50	.00	285.50	14.8%
11301 532340 Contracted Extraditions	8,500	0	8,500	3,047.34	.00	5,452.66	35.9%
11301 533225 Telephone & Fax	450	0	450	126.78	.00	323.22	28.2%
11301 535242 Maintain Machinery & Equip	5,200	0	5,200	920.15	.00	4,279.85	17.7%
11301 571004 IP Telephony Allocation	1,605	0	1,605	535.00	.00	1,070.00	33.3%

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Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2019 01 TO 2019 04

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11301 571005 Duplicating Allocation	171	0	171	57.00	.00	114.00	33.3%
11301 571009 MIS PC Group Allocation	26,510	0	26,510	8,836.68	.00	17,673.32	33.3%
11301 571010 MIS Systems Grp Alloc(ISIS)	9,906	0	9,906	3,302.00	.00	6,604.00	33.3%
11301 591519 Other Insurance	4,526	0	4,526	1,508.52	.00	3,017.48	33.3%
TOTAL General Fund	1,146,300	0	1,146,300	367,118.98	.00	779,181.02	32.0%
TOTAL EXPENSES	1,146,300	0	1,146,300	367,118.98	.00	779,181.02	

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Jefferson County
FLEXIBLE PERIOD REPORT

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FROM 2019 01 TO 2019 04

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
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13201 County Treasurer							
13201 411100 General Property Taxes	1,111,661	0	1,111,661	370,553.68	.00	741,107.32	33.3%
13201 411300 DNR Pilot	-60,000	0	-60,000	-60,786.88	.00	786.88	101.3%
13201 411500 Managed Forest	-3,000	0	-3,000	-3,549.40	.00	549.40	118.3%
13201 418100 Interest On Taxes	-300,000	0	-300,000	-86,634.90	.00	-213,365.10	28.9%
13201 441030 Ag Use Conversion Penalty	-10,000	0	-10,000	-3,905.75	.00	-6,094.25	39.1%
13201 451007 Treasurers Fees	-400	0	-400	-100.00	.00	-300.00	25.0%
13201 481001 Interest & Dividends	-966,000	0	-966,000	-388,277.17	.00	-577,722.83	40.2%
13201 481004 Fair Market Value Adjustment	0	0	0	-59,629.01	.00	59,629.01	.0%
13202 Tax Deed Expense							
13202 411100 General Property Taxes	-12,900	0	-12,900	-4,300.00	.00	-8,600.00	33.3%
13202 482002 Rent Of County Property	0	0	0	-3,184.40	.00	3,184.40	.0%
13202 483005 Gain/Loss-Sale Forclosed Prpt	0	0	0	-12,919.15	.00	12,919.15	.0%
13203 Plat Books							
13203 411100 General Property Taxes	1,335	0	1,335	445.00	.00	890.00	33.3%
13203 451010 Sale Of Maps & Plat Books	-2,250	0	-2,250	543.20	.00	-2,793.20	24.1%
13203 451308 Postage Fees	-15	0	-15	.00	.00	-15.00	.0%
13203 474014 Dept Plat Book Charges	-70	0	-70	.00	.00	-70.00	.0%
TOTAL General Fund	-241,639	0	-241,639	-251,744.78	.00	10,105.78	104.2%
TOTAL REVENUES	-241,639	0	-241,639	-251,744.78	.00	10,105.78	

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Jefferson County
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FROM 2019 01 TO 2019 04

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
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13201 County Treasurer							
13201 511110 Salary-Permanent Regular	70,221	0	70,221	23,139.94	.00	47,081.06	33.0%
13201 511210 Wages-Regular	46,356	0	46,356	13,575.21	.00	32,780.79	29.3%
13201 511220 Wages-Overtime	0	0	0	593.63	.00	-593.63	.0%
13201 511330 Wages-Longevity Pay	174	0	174	.00	.00	174.00	.0%
13201 512141 Social Security	8,931	0	8,931	2,664.24	.00	6,266.76	29.8%
13201 512142 Retirement (Employer)	7,647	0	7,647	2,443.69	.00	5,203.31	32.0%
13201 512144 Health Insurance	31,692	0	31,692	7,482.08	.00	24,209.92	23.6%
13201 512145 Life Insurance	94	0	94	3.05	.00	90.95	3.2%
13201 512150 FSA Contribution	6,000	0	6,000	.00	.00	6,000.00	.0%
13201 512151 HSA Contribution	0	0	0	3,125.00	.00	-3,125.00	.0%
13201 512173 Dental Insurance	2,290	0	2,290	504.27	.00	1,785.73	22.0%
13201 521232 Investment Advisor Fees	30,000	0	30,000	7,301.83	.00	22,698.17	24.3%
13201 531298 United Parcel Service	100	0	100	.00	.00	100.00	.0%
13201 531311 Postage & Box Rent	7,500	0	7,500	908.94	.00	6,591.06	12.1%
13201 531312 Office Supplies	1,000	0	1,000	107.02	.00	892.98	10.7%
13201 531313 Printing & Duplicating	200	0	200	1.69	.00	198.31	.8%
13201 531314 Small Items Of Equipment	100	0	100	.00	.00	100.00	.0%
13201 531321 Publication Of Legal Notice	3,000	0	3,000	1,387.50	.00	1,612.50	46.3%
13201 531324 Membership Dues	100	0	100	100.00	.00	.00	100.0%
13201 532325 Registration	300	0	300	.00	.00	300.00	.0%
13201 532332 Mileage	350	0	350	.00	.00	350.00	.0%
13201 532335 Meals	35	0	35	.00	.00	35.00	.0%
13201 532336 Lodging	400	0	400	.00	.00	400.00	.0%
13201 533225 Telephone & Fax	100	0	100	20.94	.00	79.06	20.9%
13201 535242 Maintain Machinery & Equip	200	0	200	82.39	.00	117.61	41.2%
13201 571004 IP Telephony Allocation	283	0	283	94.32	.00	188.68	33.3%
13201 571005 Duplicating Allocation	149	0	149	49.68	.00	99.32	33.3%
13201 571009 MIS PC Group Allocation	6,628	0	6,628	2,209.32	.00	4,418.68	33.3%
13201 571010 MIS Systems Grp Alloc(ISIS)	1,604	0	1,604	534.68	.00	1,069.32	33.3%
13201 591519 Other Insurance	785	0	785	261.80	.00	523.20	33.4%
13201 593256 Bank Charges	1,500	0	1,500	530.00	.00	970.00	35.3%
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13202 Tax Deed Expense							
13202 521212 Legal	100	0	100	5.00	.00	95.00	5.0%
13202 521219 Other Professional Serv	0	0	0	30.00	.00	-30.00	.0%
13202 521255 Paper Service	1,000	0	1,000	.00	.00	1,000.00	.0%

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Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2019 01 TO 2019 04

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
13202 521273 Title Search	3,000	0	3,000	-5,400.00	.00	8,400.00	180.0%
13202 529299 Purchase Care & Services	2,000	0	2,000	185.00	.00	1,815.00	9.3%
13202 531311 Postage & Box Rent	200	0	200	5.78	.00	194.22	2.9%
13202 531313 Printing & Duplicating	100	0	100	.00	.00	100.00	.0%
13202 531321 Publication Of Legal Notice	6,000	0	6,000	1,875.00	.00	4,125.00	31.3%
13202 531326 Advertising	500	0	500	.00	.00	500.00	.0%
13202 533221 Water	0	0	0	-15.37	.00	15.37	.0%
13202 593742 Uncollected Taxes	0	0	0	400.87	.00	-400.87	.0%
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13203 Plat Books							
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13203 531349 Other Operating Expenses	1,000	0	1,000	.00	.00	1,000.00	.0%
TOTAL General Fund	241,639	0	241,639	64,207.50	.00	177,431.50	26.6%
TOTAL EXPENSES	241,639	0	241,639	64,207.50	.00	177,431.50	

JEFFERSON COUNTY
Revenues collected through 5/31/2019

Department	2019 Revised Budget	2019 Actual	% Collected
Administration Total	\$ (548,626.00)	\$ (156,275.45)	28.5%
Capital Projects and Debt Total	(1,133,342.00)	(487,952.71)	43.1%
Central Services Total	(738,213.00)	(302,181.59)	40.9%
Child Support Total	(1,146,300.00)	(277,823.51)	24.2%
Clerk of Courts Total	(2,836,315.00)	(1,137,623.87)	40.1%
Corporation Counsel Total	(384,764.00)	(160,318.35)	41.7%
County Board Total	(433,373.00)	(180,572.10)	41.7%
County Clerk Total	(376,461.00)	(161,081.98)	42.8%
District Attorney Total	(822,021.00)	(322,201.39)	39.2%
Economic Development Total	(472,560.00)	(183,556.20)	38.8%
Emergency Management Total	(199,579.00)	(37,556.65)	18.8%
Fair Park Total	(1,294,792.00)	(226,517.26)	17.5%
Finance Department Total	(977,955.00)	(405,513.44)	41.5%
General Revenues & Expenditure Total	(1,306,194.00)	1,471,715.89	-112.7%
Health Department Total	(1,468,729.00)	(477,941.74)	32.5%
Highway Department Total	(11,389,168.00)	(4,137,558.65)	36.3%
Human Resources Total	(508,316.00)	(192,808.68)	37.9%
Human Services Department Total	(25,232,606.00)	(6,618,329.95)	26.2%
Land & Water Conservation Total	(659,423.00)	(127,424.01)	19.3%
Land Information Total	(665,268.00)	(229,837.48)	34.5%
Library Total	(1,153,101.00)	(480,458.80)	41.7%
Management Information Systems Total	(1,401,776.00)	(581,195.79)	41.5%
Medical Examiner Total	(225,252.00)	(74,091.00)	32.9%
Parks Department Total	(2,510,192.00)	(487,249.31)	19.4%
Planning And Zoning Total	(605,251.00)	(217,079.40)	35.9%
Register Of Deeds Total	(334,968.00)	(126,430.80)	37.7%
Sheriff Department Total	(14,466,963.00)	(5,882,400.25)	40.7%
Treasurer Total	(241,639.00)	(181,612.32)	75.2%
UW Extension Total	(262,575.00)	(108,900.94)	41.5%
Veterans Services Total	(198,887.00)	(88,571.55)	44.5%
Grand Total	<u>\$ (73,994,609.00)</u>	<u>\$ (22,579,349.28)</u>	30.5%

JEFFERSON COUNTY
Expenditures through 5/31/2019

Department	2019 Revised Budget	2019 Actual	% Spent
Administration Total	\$ 594,236.00	\$ 153,243.11	25.8%
Capital Projects and Debt Total	1,883,342.00	941,354.95	50.0%
Central Services Total	1,192,871.00	349,109.90	29.3%
Child Support Total	1,146,300.00	437,297.42	38.1%
Clerk of Courts Total	2,903,815.00	995,080.30	34.3%
Corporation Counsel Total	384,764.00	192,707.63	50.1%
County Board Total	440,313.00	171,096.85	38.9%
County Clerk Total	376,461.00	438,893.51	116.6%
District Attorney Total	822,021.00	322,202.87	39.2%
Economic Development Total	460,022.00	157,575.00	34.3%
Emergency Management Total	199,579.00	81,085.05	40.6%
Fair Park Total	1,421,792.00	289,383.77	20.4%
Finance Department Total	982,955.00	385,847.82	39.3%
General Revenues & Expenditure Total	1,404,652.00	39,675.80	2.8%
Health Department Total	1,627,452.00	594,495.68	36.5%
Highway Department Total	12,460,188.00	4,933,653.59	39.6%
Human Resources Total	525,166.00	183,533.78	34.9%
Human Services Department Total	25,749,442.00	8,336,656.97	32.4%
Land & Water Conservation Total	660,356.00	254,399.28	38.5%
Land Information Total	760,854.00	345,439.48	45.4%
Library Total	1,153,101.00	1,151,959.11	99.9%
Management Information Systems Total	1,401,776.00	799,608.53	57.0%
Medical Examiner Total	236,252.00	84,377.51	35.7%
Parks Department Total	3,091,959.00	322,013.42	10.4%
Planning And Zoning Total	766,209.00	263,857.58	34.4%
Register Of Deeds Total	334,968.00	118,666.92	35.4%
Sheriff Department Total	16,027,183.00	5,960,386.22	37.2%
Treasurer Total	241,639.00	75,544.78	31.3%
UW Extension Total	298,675.00	131,411.53	44.0%
Veterans Services Total	224,688.00	75,984.77	33.8%
Grand Total	<u>\$ 79,773,031.00</u>	<u>\$ 28,586,543.13</u>	35.8%

**Jefferson County
Contingency Fund
For the Year Ended December 31, 2019**

Ledger Date	Description	General (599900)	Other (599908)	Vested Benefits (599909)	Authority	Publish Date
1-Jan-19	Tax Levy	500,000.00	453,535.00	290,000.00		
9-May-19	Netwurx Contract - broadband services		(45,610.00)		Finance Committee	9-May-19
Total amount available		500,000.00	407,925.00	290,000.00		
Net		500,000.00	407,925.00	290,000.00		