

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

Date: Thursday, July 11, 2019

Time: 8:30 a.m.

Committee members: Jones, Richard (Chair)
Rinard, Amy
Nelán, Conor

Kutz, Russell (Secretary)
Jaeckel, George (Vice Chair)

1. Call to order
2. Roll call (establish a quorum)
3. Certification of compliance with the Open Meetings Law
4. Approval of the agenda
5. Approval of Finance Committee minutes for June 11, 2019
6. Communications
7. Public comment (Members of the public who wish to address the Committee on specific agenda items must register their request at this time)
8. Discussion and possible action on Amending the Parks Department Annual Budget for a Joint Boat Launch Project on County Highway E
9. Discussion and possible action on proclaiming the month of August as Child Support Awareness Month in Jefferson County
10. Discussion and possible action on claims against Jefferson County
11. Discussion and possible action on approval of out-of-state travel for UW Extension Department – National Association of Extension 4-H Agents (NAE4-HA) Annual Conference
12. Discussion and possible action on contingency transfers for additional strategic plan initiatives
13. Discussion on various budget line items:
 - a. Therapy
 - b. Education
 - c. Travel
 - d. Capital
14. Discussion on 2020 budget outlook
15. 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
16. 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
17. Reconvene in open session for action on closed session items if necessary
18. Review of the financial statements and department update for May 2019-Finance Department
19. Review of the financial statements and department update for May 2019-Treasurer's Office
20. Review of the financial statements and department update for May 2019-Child Support Department
21. Discussion on 2019 projections of budget vs. actual revenues and expenditures
22. Update on contingency fund balance
23. Discussion of funding for projects related to the new highway facilities and sale of old highway facilities
24. Set future meeting schedule, next meeting date, and possible agenda items
25. Review of invoices
26. Adjourn

Next scheduled meetings: Thursday August 8, 2019 Regular Meeting
Monday September 16, 2019 Budget Hearings
Wednesday September 18, 2019 Budget Hearings
Thursday September 19, 2019 Budget Hearings and Regular Meeting
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
June 11, 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 8:29 a.m.
2. **Roll call (establish a quorum)** – Finance Committee members present were Richard Jones, Russel Kutz, Conor Nelan and Amy Rinard. George Jaeckel was excused. Other County Board members present were Jim Schroeder. Staff in attendance were County Administrator, Ben Wehmeier; Finance Director, Marc DeVries; Assistant Finance Director, Tammy Worzalla; and Corporation Counsel, Blair Ward. Members of the public present were Dan Berg, Sikich, Patty and Ron Kihlsigner of Watertown, and Bruce Braunschwig of Waterloo.
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 May 9, 2019.** A motion was made by Rinard/Nelan to approve the minutes for May 9, 2019. The motion passed 4-0.
6. **Communications** – DeVries distributed copies of the 2018 Comprehensive Annual Financial Report, the governance communications and Single Audit from Sikich.
7. **Public Comment** – None.
8. **Discussion and possible action on results of 2018 audit – Sikich** – Dan Berg, Partner with the audit firm of Sikich, LLP presented the results of the 2018 audit. The auditors found one adjustment for \$45,000 to grants receivable and deferred inflows for a grant in the Sheriff's department related to inmate housing that would not be received until July of 2019. There were no material weaknesses or significant deficiencies but there are three other deficiencies related to uninsured cash balances, accuracy of capital asset listing, and timeliness of cash deposits. There were no Single Audit findings. No action taken.
9. **Discussion and possible action on determining disposition of foreclosed properties, setting minimum bids for the sale of foreclosed properties and considering offers to purchase on foreclosed properties** – Roland and Patricia Kihlslinger addressed the Committee about their property at 815 S. 12th Street, Watertown. Bruce Braunschwig from 437 Minnetonka, Waterloo, addressed the Committee regarding his property.
10. **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 4-0.

- 11. Reconvene in open session for action on closed session items if necessary –** Motion by Rinard/Nelan to return to open session. Motion by Nelan/Rinard to allow the Kihslingers 28 days to July 9, 2019 to bring full payment according to policy to Jefferson County for the property at 815 S 12th Street, Watertown. The motion passed 4-0. Motion by Nelan/Rinard to allow Braunschwig 28 days to July 9, 2019 to bring full payment according to policy to Jefferson County for the property at 437 Minnetonka Way, Waterloo. The motion passed 4-0. Motion by Rinard/Nelan to involve Human Services and begin the eviction notice on the property at W4802 State Highway 106, Fort Atkinson. The motion passed 4-0. Motion by Kutz/Nelan to accept all bids on the remaining foreclosed properties. The motion passed 4-0.
- 12. Discussion and possible action on claims against Jefferson County –** A claim has been made against Jefferson County by the estate of Brian Ulm for damages in the amount of \$875,000. 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 Nelan/Rinard to deny the claim and forward the resolution to the Board of Supervisors for denial. The motion passed 4-0.
- 13. Discussion and possible action on accepting the Foster Parent Incentives grant funding through the State of Wisconsin Department of Children and Families –** DeVries explained that the County was awarded a grant in the amount of \$36,000 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 Jones/Rinard to accept the grant, approve the budget amendment and forward the resolution to the Board of Supervisors for approval. The motion passed 4-0.
- 14. Discussion and possible action regarding out-of-state travel – Lindsay Dallman, Jessica Godek and Dominic Alvarez – Coalition for Juvenile Justice –** Wehmeier explained that the County has grant funds available to pay for attendance at the Coalition for Juvenile Justice conference in Tacoma, Washington on July 31 - August 1 2019. Motion by Rinard/Nelan to approve the out-of-state travel. The motion passed 4-0.
- 15. Discussion and possible action on sale of property to City of Watertown –** Wehmeier explained that Jefferson County was able to negotiate a deal with the City of Watertown for the sale of property at 905 East Main Street, Watertown, Wisconsin, consistent with the parameters set by the Finance Committee. Motion by Rinard/Jaekel to approve the sale of property and to forward the resolution to the Board of Supervisors for approval. The motion passed 4-0.
- 16. Discussion and possible action on setting dental rates for 2020 budget –** Finance Director DeVries explained that the County is self-insured for its dental benefit and re-examines its upcoming budgeted rates based on prior year performance. DeVries prepared an analysis of the performance and included it in the agenda packages. Last year there was a small deficit between the budgeted collections from departments and claims paid. The Finance Department is recommending an increase in the single rate of \$1 per month and family of \$2 per month. This would add \$9,138 to the total amount available to pay claims in 2020. Motion by Nelan/Rinard to approve the increase in dental rates. The motion passed 4-0.

- 17. Discussion and possible action on contingency transfer to Sheriff's Department for repair and rental of backup generator** – Wehmeier explained that the work is now complete and the total cost of the rental of the backup generator and repairs to the County's generator totaled \$88,000. Wehmeier asked for this amount to be transferred from contingency to the Sheriff's Department budget. Motion by Nelan/Rinard to approve the contingency transfer. The motion passed 4-0.
- 18. Discussion and possible action on contingency transfer of \$17,000 to Human Resources for Personnel Ordinance study** – Wehmeier explained that as a part of the 2019 budget, amounts were provided in the Other Contingency line for administrative assistance with various ordinance reviews and restructurings, one of these being Jefferson County's Personnel Ordinance. Jefferson County has contracted with Jim Richter and Joe Rains former Human Resources directors for Waukesha and Dodge Counties, respectively, to study the ordinance and make recommendations for improvements. Motion by Nelan/Kutz to approve the transfer of \$17,000 from Other Contingency to the Human Resources budget. The motion passed 4-0.
- 19. Discussion and possible action on contingency transfer to Administration budget in the amount of \$65,000 for Limited Term Employee** – Wehmeier explained that as a part of the 2019 budget, amounts were provided in the Other Contingency line for administrative assistance with various projects such as a marketing study, interdepartmental collaboration and space needs assessment, priority based budgeting, purchasing/request for bids and proposals/contracts and bidding process creations, and the creation of an administrative manual. Jefferson County has found a candidate to assist with these projects and now wishes to release the funding from Other Contingency to get started on this work. Motion by Jones/Kutz to approve the transfer of \$65,000 from Other Contingency to the Administration budget. The motion passed 4-0.
- 20. Discussion and possible action Requests for Proposals for Audit Services and the formation of audit proposal review team** – DeVries explained that the current audit services contract is up for renewal as Sikich was at the end of its 5-year term. The request for proposals (RFP) has been prepared and reviewed by Corporation Counsel and Administration with a June release anticipated. DeVries is looking for volunteers to assist with the evaluation of proposals, preferably 4-5 individuals including DeVries and Assistant Finance Director Tammy Worzalla. The team will consist of Wehmeier, DeVries, Kutz, Jones, and potentially representatives from the Highway and Human Services departments. Motion by Rinard/Nelan to release the RFP in June for an August response. The motion passed 4-0.
- 21. Review of the financial statements and department update for April 2019-Finance Department** – No action taken.
- 22. Review of the financial statements and department update for April 2019-Treasurers Department** – No action taken.
- 23. Review of the financial statements and department update for April 2019-Child Support Department** - No action taken.
- 24. Discussion 2019 projections of budget vs. actual.** No action taken.
- 25. 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 \$407,925 and the vested benefits balance is \$290,000.

- 26. 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.
- 27. Set future meeting schedule, next meeting date, and possible agenda items** – The next meeting is scheduled for July 11, 2019. Future agenda items will include therapy and capital line item analysis.
- 28. Review of Invoices**-After review of the invoices, a motion was made by Nelan/Kutz to approve the payment of invoices totaling \$6,444,452.03. The motion passed 4-0.
- 29. Adjourn** – A motion was made by Rinard/Kutz to adjourn at 11:03 a.m. The motion passed 4-0.

Respectfully submitted,

Russell Kutz, Secretary
Finance Committee
Jefferson County
/mad

PROCLAMATION NO. 2019- _____

Proclaiming the Month of August as Child Support Awareness Month in Jefferson County

Executive Summary

Research shows that a child's well-being, economic security and success in life are improved when the child has a legal father and the financial support of both parents. Wisconsin Child Support agencies provide services to the public such as ensuring that children have a legal father designated on their birth certificates and that children have the financial support needed to grow and thrive. County Child Support agencies recognize the importance of providing services to both parents which helps them financially support their children and encourages involvement in their children's lives. Wisconsin child support agencies collected over \$772 million in 2018 and ranked fourth nationally in the collection of child support in 2018. This proclamation proclaims the month of August as child support awareness month in Jefferson County and recognizes that August is also National Child Support Awareness Month. The Finance Committee considered this proclamation at its meeting on July 11, 2019 and recommended forwarding to the County Board for approval.

WHEREAS, the State of Wisconsin recognizes children as its greatest resource, and

WHEREAS, children's well-being, economic security and success in life are enhanced by parents who provide financial and emotional support, and

WHEREAS, Wisconsin's Child Support program ensures that parents take responsibility for the care and well-being of their children, supports the involvement of parents in their children's lives, and provides services to both custodial and noncustodial parents, and

WHEREAS, child support agencies in Wisconsin collected more than \$772 million in child support in 2018, and

WHEREAS, sustaining the Child Support Program is an effective investment in Wisconsin's future because the Child Support program increases self-sufficiency, reduces child poverty and has a positive effect on children's well-being, and

WHEREAS, increased public awareness of the importance of providing children with the support they need and the services offered by the Child Support program through county and tribal-child support agencies benefits Wisconsin's children and families.

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board of Supervisors hereby proclaims the month of August, 2019, as Child Support Awareness Month in Jefferson County and commends this observance to all citizens.

Fiscal Note: This resolution has no fiscal impact.

Ayes: _____ Noes: _____ Abstain: _____ Absent: _____ Vacant: _____

Referred By:
Finance Committee

8-13-19

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

RESOLUTION NO. 2019-____

Disallowing Claim of Kim Buckley

Executive Summary

A claim has been made against Jefferson County for damages. The claim has been reviewed by the County’s insurance carrier, Wisconsin Municipal Mutual Insurance Company, 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 the claim filed against Jefferson County and directs the Corporation Counsel to give the claimant notice of disallowance. On July 11, 2019, the Finance Committee considered this resolution and recommended forwarding to the County Board for approval.

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

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

<u>Claimant</u>	<u>Date of Loss</u>	<u>Claim Filed</u>	<u>Description</u>	<u>Alleged Damages</u>
Kim Buckley	5/30/19	6/12/19	Kim Buckley’s vehicle was damaged while traveling on HWY 89 toward Waterloo, WI. Ms. Buckley alleges that her vehicle was damaged by a rock that was thrown out of a county mower during maintenance operations.	\$379.99

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 claimant 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
Finance Committee

08-13-2019

REVIEWED: County Administrator: _____ ; Corporation 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

June 18, 2019

Blair Ward
311 S Center Avenue
Jefferson, Wisconsin 53549

RE: Claimant: Kim Buckley
 Claim number: GLJC00000373
 Our Insured: Jefferson County
 Date of Loss: 5/30/2019

Dear Blair Ward,

The above referenced claim was filed recently. 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,

Sandi Linquist
(608) 245-6892
Liability Claim Representative
Wisconsin Municipal Mutual Insurance Company

RESOLUTION NO. 2019-_____

Disallowing Claim of Valerie Westenberg

Executive Summary

A claim has been made against Jefferson County for damages. The claim has been reviewed by the County’s insurance carrier, Wisconsin Municipal Mutual Insurance Company, 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 the claim filed against Jefferson County and directs the Corporation Counsel to give the claimant notice of disallowance. On July 11, 2019, the Finance Committee considered this resolution and recommended forwarding to the County Board for approval.

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

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

<u>Claimant</u>	<u>Date of Loss</u>	<u>Claim Filed</u>	<u>Description</u>	<u>Alleged Damages</u>
Valerie Westenberg	6/17/19	6/18/19	Valerie Westenberg’s vehicle was damaged while traveling on HWY Y in Johnson Creek, WI. Ms. Westenberg alleges that her vehicle was damaged by a rock that was thrown out of a county mower during maintenance operations.	\$1,126.00

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 claimant 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
Finance Committee

08-13-2019

REVIEWED: County Administrator: _____ ; Corporation 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

June 19, 2019

Blair Ward
311 S Center Avenue
Jefferson, Wisconsin 53549

RE: Claimant: Valerie Wuestenberg
 Claim number: GLJC00000386
 Our Insured: Jefferson County
 Date of Loss: 6/17/2019

Dear Blair Ward,

The above referenced claim was filed on 6/18/2019. 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

Marc DeVries

From: Kim Buchholz - UW
Sent: Wednesday, June 26, 2019 3:25 PM
To: Benjamin Wehmeier; Marc DeVries
Cc: Chrissy Wen; LaVern Georgson; 'Kara Loyd'
Subject: Out of State Conference - Kara Loyd

Good Afternoon,

Just wanted to provide you with a heads up that Kara Loyd plans on attending the 2019 NAE4-HA Annual Conference in West Virginia from November 3 through 7, 2019. Here is our estimated costs:

- Registration \$475 (she has applied for a scholarship to cover the majority of this cost)
- Mileage \$180
- Commercial Travel \$187 (airfare)
- Meals \$90
- Lodging \$1,115

Total Potential Cost of Travel: \$2,047

Here is the conference link: <https://nae4ha.com/page/mountainsofopportunity>

This was not per say budgeted for due to Kara not being here at budget time last year; but, it is available in our budget.

Please let us know if you have any questions.

Thanks.

Kim

Kim Buchholz
Extension, Jefferson County Office
UW-Madison
864 Collins Road
Jefferson WI 53549
920-674-7297
711 (Wisconsin Relay)
kimb@jeffersoncountywi.gov



An AA/EEO employer, Extension provides equal opportunities in employment and programming, including Title VI, Title IX and ADA requirements

Extensión, un empleador con igualdad de oportunidades y acción afirmativa (EEO/AA), proporciona igualdad de oportunidades en empleo y programas, incluyendo los requisitos del Título VI, Título IX, y de la Ley para Americanos con Discapacidades (ADA)

Tentative Conference Schedule

Saturday, November 2, 2019

- 12:00 pm – 5:00 pm NAE4-HA Board Meeting
- 5:30 pm – 6:30 pm NAE4-HA Board Meet & Greet

Sunday, November 3, 2019

- 7:00 am - 5:00 pm Conference Registration
- 7:00 am - 5:00 pm Operations Center Open
- 8:00 am - 5:00 pm NAE4-HA National Board Meeting
- 8:30 am – 5:30 pm The Summit Bechtel-National Reserve
- 9:00 am - 6:00 pm Seminar-On-Wheels
- 9:00 am – 5:30 pm Green Bank Observatory
- 12:00 pm – 4:30 pm Fruits of Labor
- 12:00 pm – 6:30 pm Beckley Exhibition Coal Mine/Tamarack
- 12:00 pm – 6:00 pm Host State Committee Meeting
- 12:00 pm – 7:00 pm Family and Friends Hospitality Suite
- On-site Tours - you schedule directly with the Greenbrier for 10% discount pre/post conference*
"Southern Living" culinary demonstration, Falconry demonstration
Chocolate demonstration, Bunker tour

Monday, November 4, 2019

- 6:00 am – 8:30 am Morning Coffee & Tea Service
- 6:30 am – 7:30 am Morning Energizers
- 7:00 am - 5:00 pm Conference Registration
- 7:00 am - 5:00 pm Operations Center
- 7:00 am - 5:00 pm Volunteer Headquarters
- 7:30 am - 9:00 am Breakfast on own
- 8:00 am – 5:00 pm Family and Friends Hospitality
- 8:30 am - 9:30 am Working Group Leadership meeting with VP of Programs
- 9:00 am - 10:15 am First Timers Orientation
- 9:00 am - 10:15 am Seminar Session #1 – Competency Building
- 10:30 am - 10:55 am Seminar Session #2 – Program Showcase / Research Reports
- 11:10 am - 11:35 am Seminar Session #3 – Program Showcase / Research Reports
- 11:35 am Lunch on own
- 2:00 pm - 4:00 pm Retirees and Life Members Orientation & Committee Meeting
- 2:00 pm - 4:00 pm NAE4-HA Committee & Working Groups
- 4:15 pm - 5:00 pm Afternoon Tea
- 6:00 pm - 9:00 pm Welcome Event
- 9:30 pm Host State Committee Meeting
- 10:00 pm 2020 NAE4-HA Conference Planning Meeting

Tuesday, November 5, 2019

- 6:00 am – 8:30 am Morning Coffee & Tea Service
- 6:30 am – 7:30 am Morning Energizers
- 7:00 am - 5:00 pm Volunteer Headquarters
- 7:00 am - 5:00 pm Operations Center

Tentative Conference Schedule

7:00 am - 5:00 pm	Conference Registration & Welcome Center
7:30 am - 8:45 am	Breakfast (on Your Own)
7:00 am - 8:00 am	Past President Breakfast
8:00 am - 4:00 pm	Retirees and Life Member Hospitality
8:00 am - 4:00 pm	Family and Friends Hospitality
8:30 am - 11:30 am	Conference Sponsors & Exhibitors Set-up
8:30 am - 9:30 am	WV 4-H Entertainment & NAE4-HA Business Meeting
9:30 am - 10:30 am	State of National 4-H Liaisons Reports
10:30 am - 11:00 am	Break
11:00 am - 12:00 pm	Keynote Speaker
12:00 pm - 5:00 pm	Conference Sponsors & Exhibitors Open
12:00 pm - 1:15 pm	Lunch (Exhibit Hall)
12:00 pm - 1:15 pm	Global Civic Engagement Lunch
12:00 pm - 1:15 pm	Life Member Lunch
12:00 pm - 1:30 pm	State and National Lunch & National Meeting
12:00 pm - 1:00 pm	Poster Setup (All Sessions)
1:30 pm - 2:45 pm	State Officer Leadership Workshop
1:00 pm - 5:00 pm	Poster Showcase
1:30 pm - 2:30 pm	Manned Poster Time #1
2:00 pm - 5:00 pm	Conference Service Project
2:45 pm - 4:00 pm	Super Seminar w/Jim Harris
2:45 pm - 3:10 pm	Seminar Session #4 - Program Showcase / Research Reports
3:25 pm - 4:10 pm	Seminar Session #5 – Program Seminars
4:15 pm - 5:00 pm	Afternoon Tea
6:00 pm	Dinner on Own
7:30 pm - 9:00 pm	Evening Entertainment at the Greenbrier
9:00 pm	Host State Committee Meeting
10:00 pm	2020 NAE4-HA Conference Planning Meeting

Evening Family & Friends Hospitality Suite open by reservation

Wednesday, November 6, 2019

6:00 am - 8:30 am	Morning Coffee & Tea Service
7:00 am - 7:45 am	Morning Energizers – Bird Walk
7:00 am - 5:00 pm	Volunteer Headquarters
7:00 am - 5:00 pm	Operations Center
8:00 am - 4:00 pm	Retirees & Life Members Hospitality
8:00 am - 4:00 pm	Family and Friends Hospitality
8:30 am - 9:45 am	WV 4-H Entertainment & NAE4-HA Business Meeting
10:00 am - 12:30 pm	Regional Brunch
10:00 am - 12:30 pm	Northeast Region
10:00 am - 12:30 pm	Northcentral Region
10:00 am - 12:30 pm	Southern Region
10:00 am - 12:30 pm	Western Region
12:00 pm - 3:00 pm	Conference Sponsors & Exhibitors Open
12:00 pm - 3:00 pm	Conference Service Project

Tentative Conference Schedule

12:00 pm - 3:00 pm	Poster Showcase
12:45 pm - 1:45 pm	Manned Poster Time #2
1:30 pm - 5:00 pm	State 4-H Program Leader Workshop
2:00 pm - 2:45 pm	Seminar Session #6 – Program Seminars
3:00 pm	Poster Tear Down
3:00 pm - 5:00 pm	Conference Sponsors & Exhibitors Tear Down
3:00 pm - 4:00 pm	NAE4-HA Committee & Working Group Meetings
4:15 pm - 5:00 pm	Afternoon Tea
Evening	States Night Out
7:30 pm – 9:00 pm	Evening Entertainment
9:00 pm	Host State Committee Meeting
10:00 pm	2020 NAE4-HA Conference Planning Meeting
<i>**Evening Family & Friends Hospitality Suite open by reservation**</i>	

Thursday, November 7, 2019

6:00 am - 8:30 am	Morning Coffee & Tea Service
6:30 am - 7:30 am	Morning Energizers
7:00 am - 5:00 pm	Volunteer Headquarters
7:00 am - 5:00 pm	Operations Center
7:00 am - 8:15 am	Breakfast (on Your Own)
8:00 am - 4:00 pm	Family and Friends Hospitality
8:30 am - 9:30 am	NAE4-HA Business Meeting
9:00 am - 5:00 pm	4-H ECOP meeting
9:30 am - 10:30 am	Capnote Speaker - Michelle Cummings
10:30 am - 2:00 pm	PLWG meeting
10:45 am - 12:00 pm	Seminar Session #7 – Competency Building
10:45 am - 2:00 pm	Transition Board Meeting & Lunch
12:00 pm - 1:00 pm	Lunch (on your own)
1:30 pm - 4:00 pm	Health and Wellness Fair
1:30 pm - 2:30 pm	Super Seminar with Michelle Cummings
1:30 pm - 3:00 pm	Awards Rehearsal
3:00 pm - 4:00 pm	Super Seminar with Michelle Cummings (repeat)
4:15 pm - 4:45 pm	Afternoon Tea
5:00 pm - 6:30 pm	Donor/Awards Reception & Photos (Scheduled NAE4HA Board Photo)
6:30 pm - 10:00 pm	Awards Banquet
10:00 pm - 11:00 pm	2020 NAE4-HA Conference Planning Meeting
10:30 pm	Host State Committee Meeting

Friday, November 8, 2019

9:00 am - 2:30 pm	Seminar-On-Wheels
9:00 am - 2:30 pm	Spirits of Southern WV tour
9:00 am - 2:00 pm	4-H ECOP meeting
<i>On-site Tours - you schedule directly with the Greenbrier for 10% discount pre/post conference</i>	
<i>"Southern Living" culinary demonstration, Falconry demonstration</i>	
<i>Chocolate demonstration, Bunker tour</i>	

JEFFERSON COUNTY
STRATEGIC PLAN IMPLEMENTATION UPDATE
As of July 9, 2019

11001.521219 Professional Fees		11002.599908 Contingency Other		12901.521219 Other Professional Svc	
Budget	Actual	Budget	Actual	Budget	Actual

Original appropriation

Transportation plan			20,000		
Housing study			40,000		
Corridor studies (I-94/26)			20,000		
Transportation consultant - rideshare			12,500		
Broadband consultant			12,500		
Broadband match			50,000		
LTE management analyst			95,000		
Marketing plan			50,000		
Consultant - shared services (SRF)			-	2,900	2,900
Consultant - shared services (WPF)		18,000	17,500		
Polco survey			6,000		
Strategic plan consulting			10,000		
Opportunity zones/legal south			17,500		
Comprehensive plan				112,100	115,142

Carryforward 2018

Priority based budgeting	40,000	35,000			
Other professional services	44,044	2,592			

Budget transfers

Comprehensive plan			(20,000)	20,000	20,000
Broadband match			(45,610)		
LTE Management Analyst (Personnel Ordinance)			(17,000)		
LTE Management Analyst			(65,000)		
	84,044	55,592	203,390	-	135,000
					138,042



JEFFERSON COUNTY
OFFICE OF THE COUNTY
ADMINISTRATOR

Benjamin Wehmeier
County Administrator

TAMMIE J. JAEGER
Administrative Assistant
Confidential

311 S. Center Ave. - Room 111
Jefferson, WI 53549
Telephone (920) 674-7101
www.jeffersoncountywi.gov

“Jefferson County: Responsible government advancing quality of life.”

DATE: June 20, 2019
TO: County Board Committee/Board Chairs and Department Heads
FROM: Ben Wehmeier, County Administrator
SUBJECT: Preliminary 2020 Budget Preparation Assumptions and Guidelines

These preliminary guidelines provided below are based on current information and numbers we have received. Various assumptions are being made as it relates to the state budget. The assumptions for most programs will be status quo from a revenue perspective with the understanding that there will be some increases in certain program/functional areas. Guidelines will be updated as needed. This may include tweaks to the levy target worksheets as needed. If there are significant changes to these assumptions we are using as a baseline, appropriate communication will be made.

The Joint Finance Committee (JFC) has passed on a state budget out committee. It is anticipated that changes will be sought potentially by members of the legislature. Posturing related to potential vetos by the Governor have already begun. The timing of when the budget will be approved as a result is unknown. We will have a better picture next week as the Senate and the Assemble take up the JFC's version of the budget. Many county programs have been maintained or have the potential to see increased funding in this budget; however, we will not an increase state shared revenue. There is a hope that the utility tax may have tweaks made to the formula that may assist the county in a limited increase in revenue. This revenue source has been declining in small increments the last few years.

We will be using MUNIS to help us in preparing the budget. There are several new folks in new positions. Please work with Finance for training as needed. In addition, during the Finance Committee hearings, we intend on presenting information from Priority Based Budgeting as one of our decision-making tools. Please work with Finance as they finalize some data cleansing. We are here to help develop the best possible budget so please reach out. These efforts are for the long gain of the County.

On behalf of the County, I want to thank you all for the hard work in the exaction of the 2018 Budget. You all continue to ensure that you maintain expenditures within budget

parameters while experiencing several revenues above projections have helped put us in a good position.

BUDGET ASSUMPTIONS

1. **2020 Wage Step Increase, Adjustments, Overtime and Cost of Living Adjustment (COLA) for Wages:**

We are working through what will be included in each department's budget. The intent is to maintain steps and work towards a COLA/Market Adjustment. Our current assumption is for every 1.5% adjustment and maintain the step program. These numbers do not include request for additional positions that have been made.

2. **2020 Employee Health, Dental and Pension Benefits and other insurance:**

Based on projections and trends so far we are anticipating a 7% increase for health insurance. Our assumption is that we will maintain our current system for employees which includes a \$0 premium contribution and funding 2/3 of deductible in their HAS.

Dental insurance premiums will have a slight increase in the County of about \$11,000 Countywide. The WRS contribution in the budget will be increasing. The general employees contribution will increase from 6.55% to 6.75% and sworn is moving from 10.55% to 11.65% which lease to a countywide increase of \$125,000. We are anticipating the duty disability may increase for the Sherriff's Department but this has not been release.

We can continue to be mindful of our other insurance coverage to include liability, auto, property and cyber. We anticipate at least a \$75,000 increase at this point. Additional efforts are being made to work with our risk management team to work through these trends. The County will be making a much more concise effort related to this.

BUDGET GUIDELINES

3. **Reclassifications/New Positions :**

Several new positions and increased hours have been requested to HR. Final fiscal impact are being determined. If you believe there will be offsetting new revenue to assist in the justification of these positions, please provide this information. These positions will need further evaluations as part of department's budget preparation and the ultimate executive budget being prepared. There are also positions that have not formally been requested but understand may need to be discussed. I request these conversation occur soon.

4. **Overtime and Pool Hours:**

Requested overtime should be based on anticipated need in 2020, as opposed to being solely based on past or current experience. HR has already sent out an initial estimated projections for validation by DH. Justification of requested overtime is needed and may be requested during the budget development process. As has been an emerging trend, this continues to be a growing cost. Further, if a requested position would potential reduce overtime cost, be prepare to provide an initial analysis.

If there are any changes you feel are needed to the overtime, they should be done by HR so all the costs line items can be adjusted also.

Pool hours and rates have been adjusted based on action in 2019.

5. **Fees:**

Department fees should begin to be reviewed and will be incorporated into the development of your requested budget. Departments will be asked to provide documentation during the budget process of their fee schedules and changes for 2020. If you need to make additional changes, please let me know as soon as possible. As a reminder, fees need to reasonably relate to the cost of the service provided. Review of statutory language needs to be reviewed as well to ensure appropriate authority for fees for specific services. This is also crucial to ensure fee adjustments will not impact levy levels.

6. **Other Revenue:**

Departments are encouraged to include their best estimate of revenues, based on the most recent information available. Potential changes to revenue amounts included in the Requested Budget should be promptly communicated to the Finance Director and County Administrator. This is crucial as we look to finalizing the budget. Be sure to incorporate 2020 revenue relating to multi-year grants that may have already been approved or grants you anticipate to receive in 2020.

Tax Levy Goals

7. **Tax Levy Limit:**

In order to help ensure that the County's total budget stays within revenue limitations departments should limit their 2020 requested operating budget tax levy to a goal that will be provided to you shortly. This goal is **inclusive** of wage and benefit accounts, and MIS will be included in your budget worksheets once finalized. I expect that our net new construction will be close to last year at approximately \$300,000 based on initial permit data.

Future changes to wage and benefit accounts during the budget development process may need to be addressed on a County-wide basis as updated information is received.

Requested capital outlays should NOT be included as part of your operating tax levy goal calculations for your budgets. The availability of funds for capital outlays, over your operating tax levy goal, will be reviewed on a county-wide basis. We are in a better position than we typically are. Currently, it is anticipated there will be about \$1 million dollars available for capital purchases, outside the Highway funds.

As we finalize requested capital, we will update as to requested funds. We will also be having a LTE staff member work with you to improve our capital budget. The capital needs and demands are a growing concern and in line with projections that have been presented before. As part of the process, please ensure you are prepared in prioritizing your capital requests for 2020 along with reviewing your 5 year capital plan to assist in future planning efforts to ensure we are capturing all the needs.

06/26/2019
12:16:15

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2019 01 TO 2019 05

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	-207,787.50	.00	-290,902.50	41.7%
12201 412100 Sales Taxes From County	-100	0	-100	-50.44	.00	-49.56	50.4%
12201 451004 Garnishment Fees	-15	0	-15	-30.00	.00	15.00	200.0%
12201 451005 Child Support Fees	-1,500	0	-1,500	-419.17	.00	-1,080.83	27.9%
12201 451312 Emp Payroll Charges	-50	0	-50	-101.00	.00	51.00	202.0%
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	-7,279.97	.00	-7,720.03	48.5%
12202 451032 Cobra Premium Recovery	-2,600	0	-2,600	-869.04	.00	-1,730.96	33.4%
12202 451043 County Board Premiums	0	0	0	-1,027.80	.00	1,027.80	.0%
12202 451045 Employee Premiums	-460,000	0	-460,000	-203,952.63	.00	-256,047.37	44.3%
TOTAL General Fund	-977,955	-5,000	-982,955	-421,517.55	.00	-561,437.45	42.9%
TOTAL REVENUES	-977,955	-5,000	-982,955	-421,517.55	.00	-561,437.45	

06/26/2019
12:17:03

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 1
gflxprt

FROM 2019 01 TO 2019 05

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	76,923.38	.00	110,659.62	41.0%
12201 511210 Wages-Regular	137,401	0	137,401	57,337.78	.00	80,063.22	41.7%
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	10,063.71	.00	14,865.29	40.4%
12201 512142 Retirement (Employer)	21,344	0	21,344	8,879.03	.00	12,464.97	41.6%
12201 512144 Health Insurance	65,775	0	65,775	17,066.48	.00	48,708.52	25.9%
12201 512145 Life Insurance	150	0	150	63.21	.00	86.79	42.1%
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	1,663.22	.00	2,584.78	39.2%
12201 521213 Accounting & Auditing	13,530	0	13,530	12,350.00	.00	1,180.00	91.3%
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	858.90	.00	1,441.10	37.3%
12201 531312 Office Supplies	2,900	0	2,900	1,262.59	.00	1,637.41	43.5%
12201 531313 Printing & Duplicating	700	0	700	1,015.34	.00	-315.34	145.0%
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	1,502.00	.00	738.00	67.1%
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	47.30	.00	252.70	15.8%
12201 532336 Lodging	2,080	0	2,080	1,192.72	.00	887.28	57.3%
12201 532339 Other Travel & Tolls	0	0	0	92.05	.00	-92.05	.0%
12201 533225 Telephone & Fax	100	0	100	32.39	.00	67.61	32.4%
12201 535242 Maintain Machinery & Equip	250	0	250	302.57	.00	-52.57	121.0%
12201 571004 IP Telephony Allocation	472	0	472	196.65	.00	275.35	41.7%
12201 571005 Duplicating Allocation	75	0	75	31.25	.00	43.75	41.7%
12201 571009 MIS PC Group Allocation	8,995	0	8,995	3,747.90	.00	5,247.10	41.7%
12201 571010 MIS Systems Grp Alloc(ISIS)	3,600	0	3,600	1,500.00	.00	2,100.00	41.7%
12201 591519 Other Insurance	1,947	0	1,947	811.30	.00	1,135.70	41.7%
12201 594818 Capital Computer	0	5,000	5,000	-931.00	.00	5,931.00	18.6%
<hr/>							
12202 Dental Insurance Allocation							
12202 599982 Retiree Dental Claims	12,000	0	12,000	3,778.20	.00	8,221.80	31.5%

06/26/2019
12:17:03

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2019 01 TO 2019 05

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	583.10	.00	5,416.90	9.7%
12202 599986 Administrative Fees Dental	24,000	0	24,000	9,597.84	.00	14,402.16	40.0%
12202 599989 Employee Dental Claims	434,500	0	434,500	172,706.55	.00	261,793.45	39.7%
12202 599992 Administrative Dental Retiree	1,100	0	1,100	624.28	.00	475.72	56.8%
TOTAL General Fund	977,955	5,000	982,955	395,132.30	.00	587,822.70	40.2%
TOTAL EXPENSES	977,955	5,000	982,955	395,132.30	.00	587,822.70	

06/26/2019
12:17:46

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2019 01 TO 2019 05

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
<hr/>							
13201 County Treasurer							
13201 411100 General Property Taxes	1,111,661	0	1,111,661	463,192.10	.00	648,468.90	41.7%
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	-3,573.88	.00	573.88	119.1%
13201 418100 Interest On Taxes	-300,000	0	-300,000	-106,447.65	.00	-193,552.35	35.5%
13201 441030 Ag Use Conversion Penalty	-10,000	0	-10,000	-4,994.22	.00	-5,005.78	49.9%
13201 451007 Treasurers Fees	-400	0	-400	-150.00	.00	-250.00	37.5%
13201 481001 Interest & Dividends	-966,000	0	-966,000	-514,318.86	.00	-451,681.14	53.2%
13201 481004 Fair Market Value Adjustment	0	0	0	-223,042.91	.00	223,042.91	.0%
13202 Tax Deed Expense							
13202 411100 General Property Taxes	-12,900	0	-12,900	-5,375.00	.00	-7,525.00	41.7%
13202 482002 Rent Of County Property	0	0	0	-3,684.40	.00	3,684.40	.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	556.25	.00	778.75	41.7%
13203 451010 Sale Of Maps & Plat Books	-2,250	0	-2,250	452.21	.00	-2,702.21	20.1%
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	-471,092.39	.00	229,453.39	195.0%
TOTAL REVENUES	-241,639	0	-241,639	-471,092.39	.00	229,453.39	

06/26/2019
12:18:29

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2019 01 TO 2019 05

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
<hr/>							
13201 County Treasurer							
13201 511110 Salary-Permanent Regular	70,221	0	70,221	29,120.32	.00	41,100.68	41.5%
13201 511210 Wages-Regular	46,356	0	46,356	16,406.64	.00	29,949.36	35.4%
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	3,290.23	.00	5,640.77	36.8%
13201 512142 Retirement (Employer)	7,647	0	7,647	3,020.86	.00	4,626.14	39.5%
13201 512144 Health Insurance	31,692	0	31,692	9,644.64	.00	22,047.36	30.4%
13201 512145 Life Insurance	94	0	94	3.51	.00	90.49	3.7%
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	673.85	.00	1,616.15	29.4%
13201 521232 Investment Advisor Fees	30,000	0	30,000	14,686.39	.00	15,313.61	49.0%
13201 531298 United Parcel Service	100	0	100	.00	.00	100.00	.0%
13201 531311 Postage & Box Rent	7,500	0	7,500	1,008.37	.00	6,491.63	13.4%
13201 531312 Office Supplies	1,000	0	1,000	152.39	.00	847.61	15.2%
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	26.16	.00	73.84	26.2%
13201 535242 Maintain Machinery & Equip	200	0	200	115.96	.00	84.04	58.0%
13201 571004 IP Telephony Allocation	283	0	283	117.90	.00	165.10	41.7%
13201 571005 Duplicating Allocation	149	0	149	62.10	.00	86.90	41.7%
13201 571009 MIS PC Group Allocation	6,628	0	6,628	2,761.65	.00	3,866.35	41.7%
13201 571010 MIS Systems Grp Alloc(ISIS)	1,604	0	1,604	668.35	.00	935.65	41.7%
13201 591519 Other Insurance	785	0	785	327.25	.00	457.75	41.7%
13201 591521 Official Bonds	0	0	0	30.00	.00	-30.00	.0%
13201 593256 Bank Charges	1,500	0	1,500	645.00	.00	855.00	43.0%
<hr/>							
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%

06/26/2019
12:18:29

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2019 01 TO 2019 05

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
13202 521255 Paper Service	1,000	0	1,000	.00	.00	1,000.00	.0%
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	212.00	.00	1,788.00	10.6%
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	2,297.88	.00	3,702.12	38.3%
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	787.52	.00	-787.52	.0%
13203 Plat Books							
13203 531349 Other Operating Expenses	1,000	0	1,000	.00	.00	1,000.00	.0%
TOTAL General Fund	241,639	0	241,639	85,892.20	.00	155,746.80	35.5%
TOTAL EXPENSES	241,639	0	241,639	85,892.20	.00	155,746.80	

06/26/2019
12:14:16

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2019 01 TO 2019 05

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
<hr/>							
11301 Child Support							
11301 411100 General Property Taxes	-150,612	0	-150,612	-62,755.00	.00	-87,857.00	41.7%
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	-709.59	.00	509.59	354.8%
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	-6,278.43	.00	-4,721.57	57.1%
11301 455003 Non-IVD Service Fees	-1,400	0	-1,400	-705.00	.00	-695.00	50.4%
11301 486003 Non-Govt Reimbursements	0	0	0	-1,497.00	.00	1,497.00	.0%
TOTAL General Fund	-1,146,300	0	-1,146,300	-277,698.51	.00	-868,601.49	24.2%
TOTAL REVENUES	-1,146,300	0	-1,146,300	-277,698.51	.00	-868,601.49	

06/26/2019
12:14:58

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 1
giflrxprt

FROM 2019 01 TO 2019 05

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	ACTUALS	ENCUMBRANCES	AVAILABLE	PCT
100 General Fund	APPROP	ADJSTMTS	BUDGET			BUDGET	USED
<hr/>							
11301 Child Support							
11301 511110 Salary-Permanent Regular	250,545	0	250,545	103,689.80	.00	146,855.20	41.4%
11301 511210 Wages-Regular	451,112	0	451,112	174,228.60	.00	276,883.40	38.6%
11301 511220 Wages-Overtime	5,222	0	5,222	1,686.42	.00	3,535.58	32.3%
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	20,754.77	.00	33,472.23	38.3%
11301 512142 Retirement (Employer)	46,430	0	46,430	18,314.10	.00	28,115.90	39.4%
11301 512144 Health Insurance	134,540	0	134,540	48,838.23	.00	85,701.77	36.3%
11301 512145 Life Insurance	276	0	276	111.85	.00	164.15	40.5%
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	3,853.57	.00	6,658.43	36.7%
11301 521255 Paper Service	12,600	0	12,600	2,719.16	.00	9,880.84	21.6%
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	804.50	.00	1,895.50	29.8%
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	40.00	.00	200.00	16.7%
11301 531303 Computer Equipmt & Software	3,100	0	3,100	.00	.00	3,100.00	.0%
11301 531310 Postage Special	345	0	345	111.61	.00	233.39	32.4%
11301 531311 Postage & Box Rent	17,400	0	17,400	5,468.44	.00	11,931.56	31.4%
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	1,689.29	.00	1,130.71	59.9%
11301 531314 Small Items Of Equipment	1,500	0	1,500	445.59	.00	1,054.41	29.7%
11301 531321 Publication Of Legal Notice	1,110	0	1,110	395.00	.00	715.00	35.6%
11301 531323 Subscriptions-Tax & Law	1,640	0	1,640	770.25	.00	869.75	47.0%
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	255.08	.00	744.92	25.5%
11301 532334 Commercial Travel	1,002	0	1,002	.00	.00	1,002.00	.0%
11301 532335 Meals	728	0	728	147.41	.00	580.59	20.2%
11301 532336 Lodging	1,916	0	1,916	246.00	.00	1,670.00	12.8%
11301 532339 Other Travel & Tolls	335	0	335	95.50	.00	239.50	28.5%
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	170.56	.00	279.44	37.9%
11301 535242 Maintain Machinery & Equip	5,200	0	5,200	1,232.88	.00	3,967.12	23.7%
11301 571004 IP Telephony Allocation	1,605	0	1,605	668.75	.00	936.25	41.7%

06/26/2019
12:14:58

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2019 01 TO 2019 05

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11301 571005 Duplicating Allocation	171	0	171	71.25	.00	99.75	41.7%
11301 571009 MIS PC Group Allocation	26,510	0	26,510	11,045.85	.00	15,464.15	41.7%
11301 571010 MIS Systems Grp Alloc(ISIS)	9,906	0	9,906	4,127.50	.00	5,778.50	41.7%
11301 591519 Other Insurance	4,526	0	4,526	1,885.65	.00	2,640.35	41.7%
TOTAL General Fund	1,146,300	0	1,146,300	454,881.62	.00	691,418.38	39.7%
TOTAL EXPENSES	1,146,300	0	1,146,300	454,881.62	.00	691,418.38	

JEFFERSON COUNTY
Revenues through June 30, 2019

DEPARTMENT NAME	Revised Budget	Actual	% Collected
Capital Projects and Debt Total	\$ (1,133,342.00)	\$ (586,451.60)	51.7%
General Revenues & Expenditure Total	(1,306,194.00)	1,568,833.02	-120.1%
Administration Total	(548,626.00)	(197,507.06)	36.0%
Central Services Total	(738,213.00)	(363,444.49)	49.2%
Child Support Total	(1,146,300.00)	(346,366.16)	30.2%
Clerk of Courts Total	(2,836,315.00)	(1,341,004.18)	47.3%
Corporation Counsel Total	(384,764.00)	(192,382.02)	50.0%
County Board Total	(433,373.00)	(216,686.52)	50.0%
County Clerk Total	(376,461.00)	(210,215.31)	55.8%
District Attorney Total	(822,021.00)	(387,146.61)	47.1%
Economic Development Total	(472,560.00)	(185,456.20)	39.2%
Emergency Management Total	(199,579.00)	(45,067.98)	22.6%
Fair Park Total	(1,294,792.00)	(300,816.91)	23.2%
Finance Department Total	(977,955.00)	(486,325.44)	49.7%
Human Resources Total	(508,316.00)	(231,376.16)	45.5%
Land & Water Conservation Total	(659,423.00)	(151,353.95)	23.0%
Land Information Total	(665,268.00)	(330,233.06)	49.6%
Library Total	(1,153,101.00)	(576,550.56)	50.0%
Medical Examiner Total	(225,252.00)	(93,424.00)	41.5%
Parks Department Total	(2,510,192.00)	(589,027.82)	23.5%
Planning And Zoning Total	(605,251.00)	(266,410.80)	44.0%
Register Of Deeds Total	(334,968.00)	(161,051.24)	48.1%
Sheriff Department Total	(14,466,963.00)	(7,103,615.56)	49.1%
Treasurer Total	(241,639.00)	(433,593.82)	179.4%
UW Extension Total	(262,575.00)	(129,592.39)	49.4%
Veterans Services Total	(198,887.00)	(104,024.93)	52.3%
Health Department Total	(1,468,729.00)	(586,170.85)	39.9%
Highway Department Total	(11,389,168.00)	(4,843,237.00)	42.5%
Human Services Department Total	(25,232,606.00)	(8,450,307.78)	33.5%
Management Information Systems Total	(1,401,776.00)	(701,324.82)	50.0%
Grand Total	<u><u>\$ (73,994,609.00)</u></u>	<u><u>\$ (28,041,332.20)</u></u>	37.9%

JEFFERSON COUNTY
Expenditures through June 30, 2019

DEPARTMENT NAME	Revised Budget	Actual	% Expended
Capital Projects and Debt Total	\$ 1,133,342.00	\$ 942,250.95	83.1%
General Revenues & Expenditure Total	(1,167,823.00)	40,954.54	-3.5%
Administration Total	594,236.00	257,856.79	43.4%
Central Services Total	1,063,213.00	414,370.42	39.0%
Child Support Total	1,146,300.00	517,325.66	45.1%
Clerk of Courts Total	2,876,315.00	1,183,094.53	41.1%
Corporation Counsel Total	384,764.00	220,444.89	57.3%
County Board Total	433,373.00	187,357.09	43.2%
County Clerk Total	376,461.00	430,460.96	114.3%
District Attorney Total	822,021.00	382,345.17	46.5%
Economic Development Total	472,561.00	186,523.43	39.5%
Emergency Management Total	199,579.00	93,055.85	46.6%
Fair Park Total	1,357,792.00	447,705.14	33.0%
Finance Department Total	977,955.00	451,721.27	46.2%
Human Resources Total	508,316.00	219,453.79	43.2%
Land & Water Conservation Total	659,423.00	290,232.05	44.0%
Land Information Total	665,268.00	395,666.72	59.5%
Library Total	1,153,101.00	1,151,984.63	99.9%
Medical Examiner Total	236,252.00	96,880.79	41.0%
Parks Department Total	2,998,401.00	437,439.94	14.6%
Planning And Zoning Total	635,251.00	311,676.38	49.1%
Register Of Deeds Total	334,968.00	176,694.38	52.7%
Sheriff Department Total	15,928,160.00	7,196,073.35	45.2%
Treasurer Total	241,639.00	97,680.20	40.4%
UW Extension Total	272,575.00	145,236.79	53.3%
Veterans Services Total	198,887.00	90,701.54	45.6%
Health Department Total	1,468,729.00	732,771.26	49.9%
Highway Department Total	11,389,168.00	6,470,005.07	56.8%
Human Services Department Total	25,232,613.00	10,438,098.36	41.4%
Management Information Systems Total	1,401,776.00	868,089.90	61.9%
Grand Total	<u>\$ 73,994,616.00</u>	<u>\$ 34,874,151.84</u>	47.1%

**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
11-Jun-19	Human Resources - Personnel Ordinance Study		(17,000.00)		Finance Committee	11-Jun-19
11-Jun-19	Administration - Limited Term Employee		(65,000.00)		Finance Committee	11-Jun-19
11-Jun-19	Sheriff's Department - Jail Generator repair/rental	(88,000.00)			Finance Committee	11-Jun-19
13-Nov-18	Comprehensive plan		(20,000.00)		Board of Supervisors	13-Nov-18
Total amount available		412,000.00	305,925.00	290,000.00		
Net		412,000.00	305,925.00	290,000.00		