

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

Date: Tuesday, October 8, 2019

Time: 5:00 p.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 September 10, September 16, September 18, September 19, and September 20, 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 claims against Jefferson County
9. Discussion on deferred compensation (Section 457b) plan
10. Discussion and possible action on 2020 capital budget and financing plans
11. Discussion and 2020 Department Budgets
 - a. Human Services
 - b. Administration
 - c. General Revenue and Expenditures
12. Discussion and possible action on timeline for Board of Supervisors' proposed 2020 budget amendment process
13. Discussion and possible action on Establishing Countywide Levy and Fees for 2020
14. 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
15. 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
16. Reconvene in open session for action on closed session items if necessary
17. Review of the financial statements and department update for August 2019-Finance Department
18. Review of the financial statements and department update for August 2019-Treasurer's Office
19. Review of the financial statements and department update for August 2019-Child Support Department
20. Discussion on 2019 projections of budget vs. actual revenues and expenditures
21. Update on contingency fund balance
22. Discussion of funding for projects related to the new highway facilities and sale of old highway facilities
23. Set future meeting schedule, next meeting date, and possible agenda items
24. Review of invoices
25. Adjourn

Next scheduled meetings: Thursday, November 14, 2019
Thursday, December 12, 2019
Thursday, January 9, 2020
Thursday, February 13, 2020

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.

the budget. A server (\$10,000), UPS batteries (\$6,500), ArcServe network backup solution (\$70,000) and new cameras (\$4,000) would be purchased from the remaining funds budgeted for the server purchases. A motion was made by Jaeckel/Nelan to approve the re-appropriation of capital projects funds as described above. The motion passed 5-0.

- 10. Discussion and possible action on Contract for Auditing Services** – DeVries explained that the ad hoc committee selected by the Finance Committee last month had met and discussed various areas of concern to address with the proposing audit firms. DeVries conducted phone interviews with the contending firms and also contacted references. Responses were favorable, and scores were subsequently tallied with CliftonLarsonAllen scoring the highest. Based on the scores DeVries is recommending that the Committee forward a resolution to the Board of Supervisors to select CliftonLarsonAllen as the County’s audit firm for the 2019-2021 fiscal years with an option for the Finance Committee to extend an additional two years. Motion by Jones/Jaeckel to approve the recommendation of CliftonLarsonAllen as independent auditors and forward the resolution to the Board of Supervisors. The motion passed 5-0.
- 11. Discussion and possible action on funding request from People Against Domestic Violence (PADA)** – The Committee considered the request by PADA to fund \$60,000 from the current year’s budget and \$60,000 from the 2020 budget. Based on the earlier report from the County Administrator on the emerging capital and insurance needs in 2019 and limited funds available in the 2020 budget, as well as the availability of similar services in the County being provided currently without County funding, the Committee decided to deny the funding request. Motion by Jones/Jaeckel to deny the funding request from PADA. The motion passed 5-0.
- 12. 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 updated the Committee on the status of foreclosed properties.
- 13. 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.
- 14. Reconvene in open session for action on closed session items if necessary** – Motion by Jaeckel/Kutz to return to open session. The motion passed 5-0.
- 15. Review of the financial statements and department update for July 2019-Finance Department** – No action taken.
- 16. Review of the financial statements and department update for July 2019-Treasurers Department** – No action taken.

- 17. Review of the financial statements and department update for July 2019-Child Support Department** - No action taken.
- 18. Discussion 2019 projections of budget vs. actual.** No action taken.
- 19. Update on contingency fund balance** - The current balance of 2019 general contingency funds before any action taken at the current meeting is \$390,165. The other contingency fund balance is \$279,175 and the vested benefits balance is \$290,000.
- 20. 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.
- 21. Set future meeting schedule, next meeting date, and possible agenda items** – The next meeting is scheduled for September 16, 2019. Future agenda items will include budget hearings.
- 22. Review of Invoices** - After review of the invoices, a motion was made by Jaeckel/Nelan to approve the payment of invoices totaling \$31,656,996.52. The motion passed 5-0.
- 23. Adjourn** – A motion was made by Jaeckel/Kutz to adjourn at 6:45 p.m. The motion passed 5-0.

Respectfully submitted,

Russell Kutz, Secretary
Finance Committee
Jefferson County
/mad

Committee members: Jones, Richard (Chair)
Jaeckel, George, (Vice Chair)
Kutz, Russell (Secretary)
Braugher, James
Nelán, Conor

1. **Call to order** – Dick Jones called the meeting to order at 8:30 a.m.
2. **Roll call (establish a quorum)** - All committee members were present with the exception of Amy Rinard who was excused with James Braugher substituting. Other County Board members present were Walt Christensen, John Kannard, and Kirk Lund. Staff members present were County Administrator, Ben Wehmeier; Finance Director, Marc DeVries; and Assistant Finance Director, Tammy Worzalla. Others present were Steven Sharp from the Watertown Daily Times.
3. **Certification of compliance with the Open Meetings Law** – Ben Wehmeier certified that the meeting was in compliance with the Open Meetings Law.
4. **Approval of the agenda** - No changes.
5. **Communications** - None
6. **Public comment** – None
7. **Presentation of budget overview** – County Administrator Wehmeier presented an overview of his recommended budget for 2020. The recommended budget meets the State imposed levy limit.
8. **Priority Based Budgeting Overview** – Finance Director DeVries explained the priority based budgeting project, including history, methodology, preliminary findings and preliminary action plans.
9. **Department 2020 Budget Hearings** – The Finance Committee considered the recommended budgets for each department listed below and motions were made to tentatively accept the recommended budget figures for each department, unless otherwise noted. *[The format for each department lists (i) budget presenters in addition to Ben Wehmeier, (ii) any other information specific to the department budget, (iii) who moved/seconded to tentatively accept the recommended budget figure, unless otherwise noted, along with the amount, and (iv) the voting record]*
 - a. **District Attorney**
 - i. Susan Happ and Leigh Scherer
 - ii. No additional motion/information
 - iii. Motion by Kutz/Jaekel to approve the recommended budget (estimated levy amount \$712,743)
 - iv. Motion passed 5-0.
 - b. **Child Support**
 - i. Stacey Jensen
 - ii. No additional motion/information
 - iii. Motion by Nelán/Kutz to approve the recommended budget (estimated levy amount \$108,206)
 - iv. Motion passed 5-0.
 - c. **Veterans Services**
 - i. Yvonne Duesterhoeft
 - ii. No additional motion/information
 - iii. Motion by Braugher/Jaekel to approve the recommended budget (estimated levy amount \$189,207)
 - iv. Motion passed 5-0.
10. **Set future meeting schedule, next meeting date, and possible agenda items** – The next Finance Committee meeting is scheduled for Wednesday, September 18th at 8:30 a.m.
11. **Adjourn** – A motion was made at 11:30 to recess until Wednesday, September 18th by Jaekel/Nelán. The motion passed 5-0.

Respectfully submitted,

Russell Kutz
Finance Committee Secretary
Jefferson County
/mad

Committee members: Jones, Richard (Chair)
Jaeckel, George, (Vice Chair)
Kutz, Russell (Secretary)
Braughler, James
Nelán, Conor

1. **Call to order** – Dick Jones called the meeting to order at 8:30 a.m.
2. **Roll call (establish a quorum)** - All committee members were present with the exception of Amy Rinard who was excused with James Braughler substituting. Other County Board members present were Mary Roberts, Jim Mode, Kirk Lund, John Kannard, and Michael Wineke. Staff members present were County Administrator, Ben Wehmeier; Finance Director, Marc DeVries; and Assistant Finance Director, Tammy Worzalla. Others present were Beth Gehred of the Lake Ripley Management District.
3. **Certification of compliance with the Open Meetings Law** - Wehmeier certified compliance with the Open Meetings Law.
4. **Approval of the agenda** – No action taken.
5. **Communications** – None.
6. **Public comment** – Beth Gehred addressed the Committee concerning erosion control and the need for a County Sustainability Manager.
7. **Department 2020 Budget Hearings** – The Finance Committee considered the recommended budgets for each department listed below and motions were made to tentatively accept the recommended budget figures for each department, unless otherwise noted. *[The format for each department lists (i) budget presenters in addition to Ben Wehmeier, (ii) any other information specific to the department budget, (iii) who moved/seconded to tentatively accept the recommended budget figure, unless otherwise noted, along with the amount, and (iv) the voting record]*
 - a. **County Clerk**
 - i. Audrey McGraw
 - ii. No additional motion/information
 - iii. Motion by Kutz/Jaekel to approve the recommended budget (estimated levy amount \$239,656)
 - iv. Motion passed 5-0.
 - b. **Planning and Zoning**
 - i. Matt Zangl
 - ii. No additional motion/information
 - iii. Motion by Nelán/Jaekel to approve the recommended budget (estimated levy amount \$285,746)
 - iv. Motion passed 5-0.
 - c. **Management Information Systems**
 - i. John Rageth
 - ii. No additional motion/information
 - iii. Motion by Braughler/Jaekel to approve the recommended budget (estimated levy amount \$0)
 - iv. Motion passed 5-0.
 - d. **Administration**
 - i. Ben Wehmeier
 - ii. No additional motion/information
 - iii. Motion by Jones/Braughler to approve the recommended budget (estimated levy amount \$380,225)
 - iv. Motion passed 5-0.
 - e. **Human Resources**
 - i. Terri Palm
 - ii. No additional motion/information
 - iii. Motion by Jaekel/Kutz to approve the recommended budget (estimated levy amount \$523,249)
 - iv. Motion passed 5-0.
 - f. **Land Information**
 - i. Ben Wehmeier
 - ii. No additional motion/information
 - iii. Motion by Kutz/Jaekel to approve the recommended budget (estimated levy amount \$424,252)
 - iv. Motion passed 5-0.

- g. UW Extension**
 - i. Chrissy Wen
 - ii. No additional motion/information
 - iii. Motion by Jones/Braughler to approve the recommended budget (estimated levy amount \$257,548)
 - iv. Motion passed 5-0.
 - h. Economic Development**
 - i. Vicki Pratt
 - ii. No additional motion/information
 - iii. Motion by Braughler/Nelan to approve the recommended budget (estimated levy amount \$0)
 - iv. Motion passed 5-0.
 - i. Emergency Management**
 - i. Donna Haugom
 - ii. No additional motion/information
 - iii. Motion by Jones/Jaeckel to approve the recommended budget (estimated levy amount \$94,298)
 - iv. Motion passed 5-0.
 - j. Human Services**
 - i. Kathi Cauley and Brian Belford
 - ii. No additional motion/information
 - iii. Motion by Jaeckel/Braughler to approve the recommended budget (estimated levy amount \$9,232,513)
 - iv. Motion passed 5-0.
 - k. Health Department**
 - i. Gail Scott and Sandee Schunk
 - ii. No additional motion/information
 - iii. Motion by Kutz/Nelan to approve the recommended budget (estimated levy amount \$857,526)
 - iv. Motion passed 5-0.
 - l. Highway Department**
 - i. Bill Kern and Ryan Broedlow
 - ii. No additional motion/information
 - iii. Motion by Kutz/Nelan to approve the recommended budget (estimated levy amount \$5,527,356)
 - iv. Motion passed 5-0.
 - m. Medical Examiner**
 - i. Nichol Tesch
 - ii. No additional motion/information
 - iii. Motion by Braughler/Jaeckel to approve the recommended budget (estimated levy amount \$164,826)
 - iv. Motion passed 5-0.
- 8. Set future meeting schedule, next meeting date, and possible agenda items** – The next Finance Committee meeting is scheduled for Thursday, September 19 at 8:30 a.m.
- 9. Adjourn** – A motion was made at 11:29 a.m. to adjourn by Jones/Jaeckel. The motion passed 5-0.

Respectfully submitted,

Russell Kutz
Finance Committee Secretary
Jefferson County
/mad

Committee members: Jones, Richard (Chair)
Jaeckel, George, (Vice Chair)
Kutz, Russell (Secretary)
Braughler, James
Nelán, Conor

1. **Call to order** – Dick Jones called the meeting to order at 8:30 a.m.
2. **Roll call (establish a quorum)** - All committee members were present with the exception of Amy Rinard who was excused with James Braughler substituting. Other County Board members present were Kirk Lund, Michael Wineke, and Walt Christensen. Staff members present were County Administrator, Ben Wehmeier; Finance Director, Marc DeVries; and Assistant Finance Director, Tammy Worzalla. Others present were Gerald Saylor from L.D. Fargo Library, Eric Robinson from Dwight Foster Public Library, Joan Behm from Cambridge Library, Lauren Schauer from Palmyra Library, Stacey Lunsford from Irvin Young Memorial Library, Leann Schwandt Lehner from Jefferson Public Library, Linda Ager and Art Biermeier from Jefferson County Library Board, and Connie Meyer from Bridges Library System.
3. **Certification of compliance with the Open Meetings Law** - Wehmeier certified compliance with the Open Meetings Law.
4. **Approval of the agenda** – No action taken.
5. **Communications** – None.
6. **Public comment** – None.
7. **Department 2020 Budget Hearings** – The Finance Committee considered the recommended budgets for each department listed below and motions were made to tentatively accept the recommended budget figures for each department, unless otherwise noted. *[The format for each department lists (i) budget presenters in addition to Ben Wehmeier, (ii) any other information specific to the department budget, (iii) who moved/seconded to tentatively accept the recommended budget figure, unless otherwise noted, along with the amount, and (iv) the voting record]*
 - a. **Library Service**
 - i. Connie Meyer and Eric Robinson
 - ii. No additional motion/information
 - iii. Motion by Jaeckel/Braughler to approve the recommended budget (estimated levy amount \$1,192,912)
 - iv. Motion passed 5-0.
 - b. **Central Services**
 - i. Larry Meyer
 - ii. No additional motion/information
 - iii. Motion by Jones/Jaekel to approve the recommended budget (estimated levy amount \$872,789)
 - iv. Motion passed 5-0.
 - c. **Land and Water Conservation**
 - i. Patricia Cicero
 - ii. No additional motion/information
 - iii. Motion by Braughler/Jaekel to approve the recommended budget (estimated levy savings \$244,487)
 - iv. Motion passed 5-0.
 - d. **Clerk of Courts**
 - i. Cindy Hamre-Incha
 - ii. No additional motion/information
 - iii. Motion by Nelán/Kutz to approve the recommended budget (estimated levy amount \$1,525,654)
 - iv. Motion passed 5-0.
 - e. **County Board**
 - i. Ben Wehmeier
 - ii. No additional motion/information
 - iii. Motion by Kutz/Jaekel to approve the recommended budget (estimated levy amount \$426,226)
 - iv. Motion passed 5-0.
 - f. **Treasurer**

- i. John Jensen
- ii. No additional motion/information
- iii. Motion by Jaeckel/Nelan to approve the recommended budget (estimated levy savings \$999,268)
- iv. Motion passed 5-0.

g. Register of Deeds

- i. Staci Hoffman
- ii. No additional motion/information
- iii. Motion by Jones/Nelan to approve the recommended budget (estimated levy savings \$170,419)
- iv. Motion passed 5-0.

h. Parks

- i. Joe Nehmer, Kevin Weismann, and Mary Truman
- ii. No additional motion/information
- iii. Motion by Braughler/Jaeckel to approve the recommended budget (estimated levy amount \$839,196)
- iv. Motion passed 5-0.

i. Corporation Counsel

- i. J. Blair Ward
- ii. No additional motion/information
- iii. Motion by Nelan/Braughler to approve the recommended budget (estimated levy amount \$405,012)
- iv. Motion passed 5-0.

j. County Board

- i. Ben Wehmeier
- ii. No additional motion/information
- iii. Motion by Kutz/Rinard to approve the recommended budget (estimated levy amount \$431,723)
- iv. Motion passed 5-0.

k. Sheriff

- i. Paul Milbrath and Jeff Parker
- ii. No additional motion/information
- iii. Motion by Kutz/Jaeckel to approve the recommended budget (estimated levy amount \$12,866,901)
- iv. Motion passed 5-0.

l. Fair Park

- i. Amy Listle and Roger Klymanen
- ii. No additional motion/information
- iii. Motion by Jaeckel/Kutz to approve the recommended budget (estimated levy amount \$131,179)
- iv. Motion passed 5-0.

8. Set future meeting schedule, next meeting date, and possible agenda items – The next Finance Committee meeting is scheduled for Friday, September 20th at 8:30 a.m.

9. Adjourn – A motion was made at 11:11 to recess until Friday, September 21th by Jones/Braughler. The motion passed 5-0.

Respectfully submitted,

Russell Kutz
Finance Committee Secretary
Jefferson County
/mad

Committee members: Jones, Richard (Chair)
Jaeckel, George, (Vice Chair)
Kutz, Russell (Secretary)
Braugher, James
Nelán, Conor

1. **Call to order** – Dick Jones called the meeting to order at 8:30 a.m.
2. **Roll call (establish a quorum)** - All committee members were present with the exception of Amy Rinard who was excused with James Braugher substituting. Other County Board members present were Michael Wineke and Walt Christensen. Staff members present were County Administrator, Ben Wehmeier; Finance Director, Marc DeVries; and Assistant Finance Director, Tammy Worzalla. There were no others present from the public.
3. **Certification of compliance with the Open Meetings Law** - Wehmeier certified compliance with the Open Meetings Law.
4. **Approval of the agenda** – No action taken.
5. **Communications** – None.
6. **Public comment** – None.
7. **Outstanding Department Budgets** – The Finance Committee considered the recommended budgets for each department listed below and motions were made to tentatively accept the recommended budget figures for each department, unless otherwise noted. *[The format for each department lists (i) budget presenters in addition to Ben Wehmeier, (ii) any other information specific to the department budget, (iii) who moved/seconded to tentatively accept the recommended budget figure, unless otherwise noted, along with the amount, and (iv) the voting record]*
 - a. **Finance**
 - i. Marc DeVries
 - ii. No additional motion/information
 - iii. Motion by Jones/Jaeckel to approve the recommended budget (estimated levy amount \$496,515)
 - iv. Motion passed 5-0.
8. **2020 Capital and 5 Year Capital Plan** – County Administrator Wehmeier discussed the 2020 Capital Plan and possible financing sources. The Committee directed Wehmeier to continue to research costs further in order to refine the scope of possible financing options. No action taken.
9. **General Revenues; General Expenditures (Contingency)**
 - i. Ben Wehmeier and Marc DeVries
 - ii. No additional motion/information
 - iii. Motion by Jaeckel/Kutz to approve the recommended budget (estimated levy savings \$7,822,860)
 - iv. Motion passed 5-0.
10. **Fee Schedule** – DeVries explained that Parks, Land and Water Conservation and Fair Park had made changes to their fee structures. Motion by Nelán/Jaeckel to approve the recommended fee schedule for 2020. The motion passed 5-0.
11. **Fund Balance Policy** – the Committee considered the application of fund balance to capital projects in the amount of \$714,174 of the \$726,442 allowed by the Fund Balance Policy. Motion by Jaeckel/Kutz to accept the recommendation to apply \$714,174 of fund balance to 2020 capital purchases. The motion passed 5-0.
12. **Finance and Debt Service**
 - i. Marc DeVries
 - ii. No additional motion/information
 - iii. Motion by Nelán/Jaeckel to approve the recommended budget (estimated levy amount for Finance Department - \$1,136,443, estimated levy amount for Debt Service \$1,136,443)
 - iv. Motion passed 5-0.
13. **Set tax levy**
 - i. Motion made by Jaeckel/Braugher to approve the following:
 1. Health Department - \$857,526 tax levy at a \$0.1345 mill rate
 2. Library System- \$1,190,912 tax levy at a \$0.3234 mill rate
 3. Suspend the Fund Balance policy requirement for the Health Department to retain two months for one year, and the Health Department's budgeted fund balance shall not decline below one month of current year budgeted expenditures.
 4. Motion passed 5-0

ii. Motion made by Jones/Jaeckel to approve the following:

1. Set the total tax levy at \$30,093,660 with a breakdown of the tax levy at: County-Wide (1992 statute definition) \$28,045,222 tax levy at a \$3.6545 mill rate for general operations and \$.1543 mill rate for debt service.
2. Motion passed 5-0.

14. Set future meeting schedule, next meeting date, and possible agenda items – The next Finance Committee meeting is scheduled for Thursday, October 10 at 8:30 a.m.

15. Adjourn – A motion was made at 11:37 a.m. to adjourn by Jaeckel/Braugher. The motion passed 5-0.

Respectfully submitted,

Russell Kutz
Finance Committee Secretary
Jefferson County
/mad



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

Blair Ward
311 S Center Avenue
Jefferson, Wisconsin 53549

September 25, 2019

RE: Claimant: Gary Lex
 Claim number: GLJC00000607
 Our Insured: Jefferson County
 Date of Loss: 9/17/2019

Dear Blair Ward,

The above referenced claim was filed on 9/24/2019. 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,

Sandi Linqvist
Liability Claim Representative
Wisconsin Municipal Mutual Insurance Company
(608) 245-6892
slinquist@wmmic.com



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

Blair Ward
311 S Center Avenue
Jefferson, Wisconsin 53549

September 23, 2019

RE: Claimant: Melissa Mason
 Claim number: GLJC00000588
 Our Insured: Jefferson County
 Date of Loss: 9/10/2019

Dear Blair Ward,

The above referenced claim was filed on 9/17/2019. 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,

Sandi Linqvist
Liability Claim Representative
Wisconsin Municipal Mutual Insurance Company
(608) 245-6892
slinquist@wmmic.com

Sizing Option



Jefferson County, WI

Sizing Worksheet

Preliminary Planning

Estimates

	Option 1 2020 Issue (BANK-QUALIFIED)	Option 2 2020 Issue (BANK-QUALIFIED)	Option 3 2020 Issue (BANK-QUALIFIED)
	G.O. Bonds	G.O. Bonds	G.O. Bonds
Projects ¹			
Communication System	5,000,000	9,670,000	7,000,000
Subtotal Project Costs	5,000,000	9,670,000	7,000,000
Estimated Issuance Expenses ²	130,113	207,400	162,838
Capitalized Interest ⁴			
TOTAL TO BE FINANCED	5,130,113	9,877,400	7,162,838
Estimated Interest Earnings ⁴	(50,000)	(96,700)	(70,000)
Rounding	4,888	(700)	2,163
NET BOND SIZE (20 Year Amortization)	5,085,000	9,780,000	7,095,000

NOTES:

- ¹ Estimates provided by staff
- ² Discount allowance of \$12.50 per thousand for G.O. Bonds
- ³ 2013 & 2014 issues based on bids received, Assumed 2015 Greenfield Sale + .20
- ⁴ Assumes investment earnings of 2.00% annually on available proceeds for 6 months

Debt Structure Option 1

Jefferson County, WI



Proposed Debt Structure

Existing Debt Only			
YEAR	Equalized Value TID Out Projection ³	Actual/Projected Change in TID Out Value	Net Levy for Debt Svc
2018	6,575,416,500	4.38%	1,134,018
2019	6,923,882,000	5.30%	1,133,343
2020	7,363,259,200	6.35%	1,136,443
2021	7,495,922,210	1.80%	1,136,218
2022	7,628,585,220	1.77%	1,133,418
2023	7,761,248,230	1.74%	1,134,943
2024	7,893,911,240	1.71%	1,135,718
2025	8,026,574,250	1.68%	1,137,405
2026	8,159,237,260	1.65%	1,134,655
2027	8,291,900,270	1.63%	1,135,211
2028	8,424,563,280	1.60%	1,138,218
2029	8,557,226,290	1.57%	1,134,120
2030	8,689,889,300	1.55%	1,134,035
2031	8,822,552,310	1.53%	1,136,506
2032	8,955,215,320	1.50%	1,136,405
2033	9,087,878,330	1.48%	1,135,084
2034	9,220,541,340	1.46%	1,138,305
2035	9,353,204,350	1.44%	0
2036	9,485,867,360	1.42%	0
2037	9,618,530,370	1.40%	0
2038	9,751,193,380	1.38%	0
2039	9,883,856,390	1.36%	0
2040	10,016,519,400	1.34%	0
TOTALS			12,489,586

G.O. Bonds, Series 2020 \$5,085,000 Dated 4/1/2020				Total Net Levy for Debt Svc	Net Rate for Total Debt Svc	YEAR
Prin (4/1)	Est. Rate ²	Interest	Total			
				1,134,018	0.17	2018
				1,133,343	0.16	2019
		63,676	63,676	1,200,118	0.16	2020
100,000	1.500%	125,851	225,851	1,362,069	0.18	2021
125,000	1.520%	124,151	249,151	1,382,569	0.18	2022
135,000	1.550%	122,155	257,155	1,392,097	0.18	2023
140,000	1.570%	120,010	260,010	1,395,727	0.18	2024
150,000	1.600%	117,711	267,711	1,405,116	0.18	2025
155,000	1.650%	115,232	270,232	1,404,887	0.17	2026
160,000	1.730%	112,569	272,569	1,407,780	0.17	2027
165,000	1.850%	109,659	274,659	1,412,876	0.17	2028
170,000	1.980%	106,450	276,450	1,410,570	0.16	2029
180,000	2.100%	102,877	282,877	1,416,912	0.16	2030
190,000	2.310%	98,792	288,792	1,425,298	0.16	2031
200,000	2.450%	94,148	294,148	1,430,553	0.16	2032
225,000	2.550%	88,829	313,829	1,448,913	0.16	2033
250,000	2.600%	82,710	332,710	1,471,015	0.16	2034
375,000	2.700%	74,398	449,398	449,398	0.05	2035
400,000	2.900%	63,535	463,535	463,535	0.05	2036
475,000	2.900%	50,848	525,848	525,848	0.05	2037
490,000	2.900%	36,855	526,855	526,855	0.05	2038
500,000	2.950%	22,375	522,375	522,375	0.05	2039
500,000	3.000%	7,500	507,500	507,500	0.05	2040
5,085,000		1,840,326	6,925,326			TOTALS

NOTES

² Estimated Rates from actual Aa1-rated Non BANK-QUALIFIED 8/20/19 sale + 50 BP .

Debt Structure Option 2

Jefferson County, WI



Proposed Debt Structure

Existing Debt Only			
YEAR	Equalized Value TID Out Projection ³	Actual/Projected Change in TID Out Value	Net Levy for Debt Svc
2018	6,575,416,500	4.38%	1,134,018
2019	6,923,882,000	5.30%	1,133,343
2020	7,363,259,200	6.35%	1,136,443
2021	7,495,922,210	1.80%	1,136,218
2022	7,628,585,220	1.77%	1,133,418
2023	7,761,248,230	1.74%	1,134,943
2024	7,893,911,240	1.71%	1,135,718
2025	8,026,574,250	1.68%	1,137,405
2026	8,159,237,260	1.65%	1,134,655
2027	8,291,900,270	1.63%	1,135,211
2028	8,424,563,280	1.60%	1,138,218
2029	8,557,226,290	1.57%	1,134,120
2030	8,689,889,300	1.55%	1,134,035
2031	8,822,552,310	1.53%	1,136,506
2032	8,955,215,320	1.50%	1,136,405
2033	9,087,878,330	1.48%	1,135,084
2034	9,220,541,340	1.46%	1,138,305
2035	9,353,204,350	1.44%	0
2036	9,485,867,360	1.42%	0
2037	9,618,530,370	1.40%	0
2038	9,751,193,380	1.38%	0
2039	9,883,856,390	1.36%	0
2040	10,016,519,400	1.34%	0
TOTALS			12,489,586

G.O. Bonds, Series 2020 \$9,780,000 Dated 4/1/2020				Total Net Levy for Debt Svc	Net Rate for Total Debt Svc	YEAR
Prin (4/1)	Est. Rate ²	Interest	Total			
				1,134,018	0.17	2018
				1,133,343	0.16	2019
		134,767	134,767	1,271,210	0.17	2020
100,000	1.500%	268,034	368,034	1,504,252	0.20	2021
100,000	1.520%	266,524	366,524	1,499,942	0.20	2022
100,000	1.550%	264,989	364,989	1,499,932	0.19	2023
100,000	1.570%	263,429	363,429	1,499,147	0.19	2024
100,000	1.600%	261,844	361,844	1,499,249	0.19	2025
105,000	1.650%	260,178	365,178	1,499,833	0.18	2026
110,000	1.730%	258,360	368,360	1,503,571	0.18	2027
110,000	1.850%	256,391	366,391	1,504,609	0.18	2028
115,000	1.980%	254,235	369,235	1,503,355	0.18	2029
115,000	2.100%	251,889	366,889	1,500,924	0.17	2030
115,000	2.310%	249,353	364,353	1,500,860	0.17	2031
115,000	2.450%	246,616	361,616	1,498,021	0.17	2032
120,000	2.550%	243,678	363,678	1,498,761	0.16	2033
120,000	2.600%	240,588	360,588	1,498,893	0.16	2034
1,280,000	2.700%	221,748	1,501,748	1,501,748	0.16	2035
1,315,000	2.900%	185,400	1,500,400	1,500,400	0.16	2036
1,355,000	2.900%	146,685	1,501,685	1,501,685	0.16	2037
1,395,000	2.900%	106,810	1,501,810	1,501,810	0.15	2038
1,435,000	2.950%	65,416	1,500,416	1,500,416	0.15	2039
1,475,000	3.000%	22,125	1,497,125	1,497,125	0.15	2040
9,780,000		4,469,058	14,249,058			TOTALS

NOTES

² Estimated Rates from actual Aa1-rated Non BANK-QUALIFIED 8/20/19 sale + 50 BP .

Debt Structure Option 3

Jefferson County, WI



Proposed Debt Structure

Existing Debt Only			
YEAR	Equalized Value TID Out Projection ³	Actual/Projected Change in TID Out Value	Net Levy for Debt Svc
2018	6,575,416,500	4.38%	1,134,018
2019	6,923,882,000	5.30%	1,133,343
2020	7,363,259,200	6.35%	1,136,443
2021	7,495,922,210	1.80%	1,136,218
2022	7,628,585,220	1.77%	1,133,418
2023	7,761,248,230	1.74%	1,134,943
2024	7,893,911,240	1.71%	1,135,718
2025	8,026,574,250	1.68%	1,137,405
2026	8,159,237,260	1.65%	1,134,655
2027	8,291,900,270	1.63%	1,135,211
2028	8,424,563,280	1.60%	1,138,218
2029	8,557,226,290	1.57%	1,134,120
2030	8,689,889,300	1.55%	1,134,035
2031	8,822,552,310	1.53%	1,136,506
2032	8,955,215,320	1.50%	1,136,405
2033	9,087,878,330	1.48%	1,135,084
2034	9,220,541,340	1.46%	1,138,305
2035	9,353,204,350	1.44%	0
2036	9,485,867,360	1.42%	0
2037	9,618,530,370	1.40%	0
2038	9,751,193,380	1.38%	0
2039	9,883,856,390	1.36%	0
2040	10,016,519,400	1.34%	0
TOTALS			12,489,586

G.O. Bonds, Series 2020 \$7,095,000 Dated 4/1/2020				Total Net Levy for Debt Svc	Net Rate for Total Debt Svc	YEAR
Prin (4/1)	Est. Rate ²	Interest	Total			
		92,783	92,783	1,134,018	0.17	2018
				1,133,343	0.16	2019
				1,229,226	0.17	2020
100,000	1.500%	184,066	284,066	1,420,284	0.19	2021
125,000	1.520%	182,366	307,366	1,440,784	0.19	2022
135,000	1.550%	180,370	315,370	1,450,312	0.19	2023
140,000	1.570%	178,225	318,225	1,453,942	0.18	2024
150,000	1.600%	175,926	325,926	1,463,331	0.18	2025
155,000	1.650%	173,447	328,447	1,463,102	0.18	2026
160,000	1.730%	170,784	330,784	1,465,995	0.18	2027
165,000	1.850%	167,874	332,874	1,471,091	0.17	2028
170,000	1.980%	164,665	334,665	1,468,785	0.17	2029
180,000	2.100%	161,092	341,092	1,475,127	0.17	2030
190,000	2.310%	157,007	347,007	1,483,513	0.17	2031
200,000	2.450%	152,363	352,363	1,488,768	0.17	2032
225,000	2.550%	147,044	372,044	1,507,128	0.17	2033
250,000	2.600%	140,925	390,925	1,529,230	0.17	2034
700,000	2.700%	128,225	828,225	828,225	0.09	2035
700,000	2.900%	108,625	808,625	808,625	0.09	2036
800,000	2.900%	86,875	886,875	886,875	0.09	2037
800,000	2.900%	63,675	863,675	863,675	0.09	2038
850,000	2.950%	39,538	889,538	889,538	0.09	2039
900,000	3.000%	13,500	913,500	913,500	0.09	2040
7,095,000		2,869,371	9,964,371			TOTALS

NOTES

² Estimated Rates from actual Aa1-rated Non BANK-QUALIFIED 8/20/19 sale + 50 BP .

Sizing Option



Jefferson County, WI
Sizing Worksheet

Preliminary Planning
Estimates

	Option 1 2020 Issue (BANK- QUALIFIED)	Option 2 2020 Issue (BANK- QUALIFIED)	Option 3 2020 Issue (BANK- QUALIFIED)	Option 4 2020 Issue (NON- BANK- QUALIFIED)
	G.O. Bonds	G.O. Bonds	G.O. Bonds	G.O. Bonds
Projects ¹				
Communication System/Other Capital Projects	5,000,000	9,670,000	7,000,000	13,177,000
Subtotal Project Costs	5,000,000	9,670,000	7,000,000	13,177,000
Estimated Issuance Expenses ²	130,113	207,400	162,838	262,925
TOTAL TO BE FINANCED	5,130,113	9,877,400	7,162,838	13,439,925
Estimated Interest Earnings ⁴	(50,000)	(96,700)	(70,000)	(131,770)
Rounding	4,888	(700)	2,163	1,845
NET BOND SIZE (20 Year Amortization)	5,085,000	9,780,000	7,095,000	13,310,000

NOTES:

¹ Estimates provided by staff

² Discount allowance of \$12.50 per thousand for G.O. Bonds

³ 2013 & 2014 issues based on bids received, Assumed 2015 Greenfield Sale + .20

⁴ Assumes investment earnings of 2.00% annually on available proceeds for 6 months

Debt Structure Option 4

Jefferson County, WI



Proposed Debt Structure

Existing Debt Only			
YEAR	Equalized Value TID Out Projection ³	Actual/Projected Change in TID Out Value	Net Levy for Debt Svc
2018	6,575,416,500	4.38%	1,134,018
2019	6,923,882,000	5.30%	1,133,343
2020	7,363,259,200	6.35%	1,136,443
2021	7,495,922,210	1.80%	1,136,218
2022	7,628,585,220	1.77%	1,133,418
2023	7,761,248,230	1.74%	1,134,943
2024	7,893,911,240	1.71%	1,135,718
2025	8,026,574,250	1.68%	1,137,405
2026	8,159,237,260	1.65%	1,134,655
2027	8,291,900,270	1.63%	1,135,211
2028	8,424,563,280	1.60%	1,138,218
2029	8,557,226,290	1.57%	1,134,120
2030	8,689,889,300	1.55%	1,134,035
2031	8,822,552,310	1.53%	1,136,506
2032	8,955,215,320	1.50%	1,136,405
2033	9,087,878,330	1.48%	1,135,084
2034	9,220,541,340	1.46%	1,138,305
2035	9,353,204,350	1.44%	0
2036	9,485,867,360	1.42%	0
2037	9,618,530,370	1.40%	0
2038	9,751,193,380	1.38%	0
2039	9,883,856,390	1.36%	0
2040	10,016,519,400	1.34%	0
TOTALS			12,489,586

G.O. Bonds, Series 2020 \$9,780,000 Dated 4/1/2020				Total Net Levy for Debt Svc	Net Rate for Total Debt Svc	YEAR
Prin (4/1)	Est. Rate ²	Interest	Total			
				1,134,018	0.17	2018
				1,133,343	0.16	2019
		190,749	190,749	1,327,192	0.18	2020
235,000	1.500%	377,973	612,973	1,749,191	0.23	2021
245,000	1.520%	374,349	619,349	1,752,766	0.23	2022
245,000	1.550%	370,588	615,588	1,750,530	0.23	2023
250,000	1.570%	366,727	616,727	1,752,444	0.22	2024
250,000	1.600%	362,764	612,764	1,750,169	0.22	2025
255,000	1.750%	358,533	613,533	1,748,188	0.21	2026
260,000	1.880%	353,858	613,858	1,749,069	0.21	2027
265,000	2.050%	348,697	613,697	1,751,915	0.21	2028
275,000	2.230%	342,915	617,915	1,752,035	0.20	2029
280,000	2.350%	336,559	616,559	1,750,594	0.20	2030
285,000	2.560%	329,621	614,621	1,751,127	0.20	2031
290,000	2.700%	322,058	612,058	1,748,463	0.20	2032
300,000	2.800%	313,943	613,943	1,749,026	0.19	2033
310,000	2.850%	305,325	615,325	1,753,630	0.19	2034
1,475,000	2.950%	279,151	1,754,151	1,754,151	0.19	2035
1,515,000	3.150%	233,534	1,748,534	1,748,534	0.18	2036
1,565,000	3.150%	185,024	1,750,024	1,750,024	0.18	2037
1,615,000	3.150%	134,939	1,749,939	1,749,939	0.18	2038
1,670,000	3.200%	82,783	1,752,783	1,752,783	0.18	2039
1,725,000	3.250%	28,031	1,753,031	1,753,031	0.18	2040
13,310,000		5,998,116	19,308,116			TOTALS

NOTES

² Estimated Rates from actual Aa1-rated Non BANK-QUALIFIED 8/20/19 sale + 50 BP .

Administration

Financial Summary

	2018 Actual	2019 Estimate	2019 Amended Budget	2020 Budget	Change from 2019 Amended Budget	
					\$	%
Revenues						
Intergovernmental Revenues	267,331	174,020	174,020	174,020	-	0.00%
Public Charges	-	-	-	-	-	0.00%
Intergovernmental Charges	1,329	616	-	-	-	0.00%
Total Revenues	268,660	174,636	174,020	174,020	-	0.00%
Expenditures						
Personnel Expenses	329,495	343,399	343,399	374,503	31,104	9.06%
Purchased Services	177,710	238,122	238,122	176,746	(61,376)	-25.78%
Operating Costs	13,654	68,537	64,080	14,535	(49,545)	-77.32%
Interdept. Charges	11,968	11,490	11,490	12,379	889	7.74%
Other Expenses	2,023	2,264	2,145	2,393	248	11.56%
Capital Items	-	-	-	-	-	0.00%
Total Expenditures	534,850	663,812	659,236	580,556	(78,680)	-11.94%
Property Taxes	356,115	374,606	511,966	406,536	(105,430)	-20.59%
Addition to (Use of) Fund Balance	89,925	(114,570)	26,750	-		

Summary Highlights:

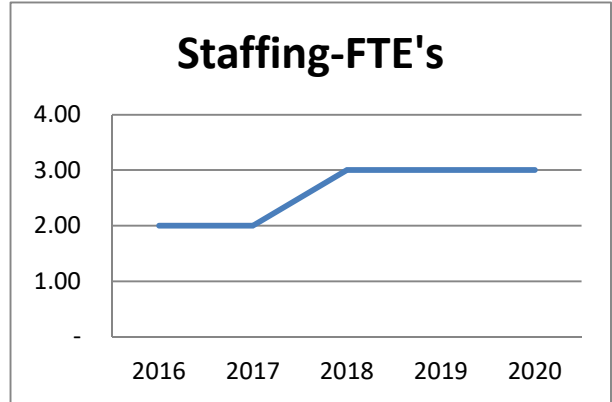
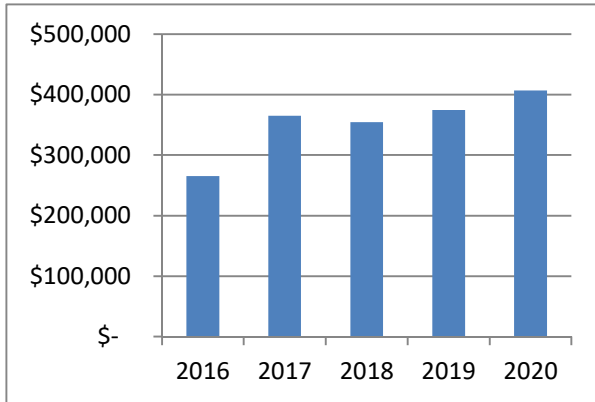
The 2020 budget provides \$406,536 in tax levy, which is a \$31,930 increase in levy from the 2019 amended budget.

Included in the County Administrator's budget for 2020 are both the OWI and Drug Treatment Court and Criminal Justice Coordinator which is partially funded through a Federal and State Grant.

Summary of Capital Items:

None

Summary of Property Tax Levy and FTEs



General Revenue and Expenditures

Financial Summary

	2018 Actual	2019 Estimate	2019 Amended Budget	2020 Budget	Change from 2019 Amended Budget	
					\$	%
Revenues						
Taxes	6,826,577	6,325,000	6,325,000	6,525,000	200,000	3.16%
Intergovernmental Revenues	2,147,559	2,274,679	2,274,679	2,268,081	(6,598)	-0.29%
Miscellaneous Revenues	99,437	50,506	45,000	43,095	(1,905)	-4.23%
Transfer In	-	-	-	-	-	-
Other Financing Sources	-	-	3,072,475	-	(3,072,475)	-100.00%
Total Revenues	9,073,573	8,650,185	11,717,154	8,836,176	(2,880,978)	-24.59%
Expenditures						
Personnal Expenses	5,315	-	-	-	-	-
Purchased Services	14,766	85,471	84,044	-	(84,044)	-100.00%
Other Expenses	7,081	1,243,535	1,007,925	922,131	(85,794)	-8.51%
Capital Outlay	-	47,024	47,024	-	(47,024)	-100.00%
Other Financing Uses	531,704	595,659	595,659	215,708	(379,951)	-
Total Expenditures	558,866	1,971,689	1,734,652	1,137,839	(596,813)	-34.41%
Property Taxes	(7,502,224)	(7,338,485)	(7,338,485)	(7,849,171)	(510,686)	6.96%
Addition to/(Use of) Fund Balance	1,012,483	(659,989)	2,644,017	(150,834)	(2,794,851)	

Summary Highlights:

In the 2020 budget, there was an increase to sales tax revenue of \$200,000. Exempt computer aid did not change and shared utility revenue increased by \$10,685 from last year. Also in 2020, the state replaced certain personal property tax classifications with state aid which is also budgeted here at \$120,116, which is a decrease of \$17,283 from 2019.

Human Services

Financial Summary

	2018 Actual	2019 Estimate	2019 Amended Budget	2020 Budget	Change from 2019 Amended Budget	
					\$	%
Revenues						
Intergovernmental Revenues	8,402,064	8,293,083	7,981,122	8,411,628	430,506	5.39%
Public Charges	5,519,378	5,692,920	6,501,997	7,173,782	671,785	10.33%
Intergovernmental Charges	1,412,381	1,424,916	1,648,623	1,503,792	(144,831)	-8.78%
Misc. Revenues	227,681	313,511	238,008	203,911	(34,097)	-14.33%
Other Financing Sources	-	342,658	859,488	133,708	(725,780)	-84.44%
Total Revenues	15,561,504	16,067,088	17,229,238	17,426,821	197,583	1.15%
Expenditures						
Personnel Expenses	13,758,417	14,550,124	14,886,091	16,389,580	1,503,489	10.10%
Purchased Services	1,362,646	1,736,855	1,938,203	1,479,152	(459,051)	-23.68%
Operating Costs	7,278,017	8,048,022	8,078,967	7,934,985	(143,982)	-1.78%
Interdept. Charges	481,148	426,343	426,343	517,351	91,008	21.35%
Other Expenses	486,515	134,868	79,976	115,724	35,748	44.70%
Capital Items	548,738	622,040	689,867	222,542	(467,325)	-67.74%
Total Expenditures	23,915,481	25,518,252	26,099,447	26,659,334	559,887	2.15%
Property Taxes	8,627,081	8,972,604	8,972,604	9,232,513	259,909	2.90%
Addition to (Use of) Fund Balance	273,104	(478,560)	102,395	-		

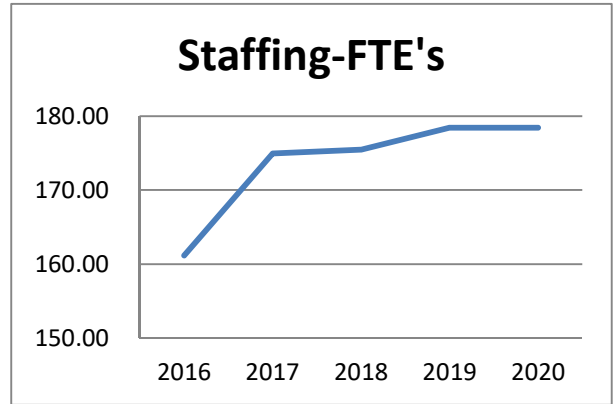
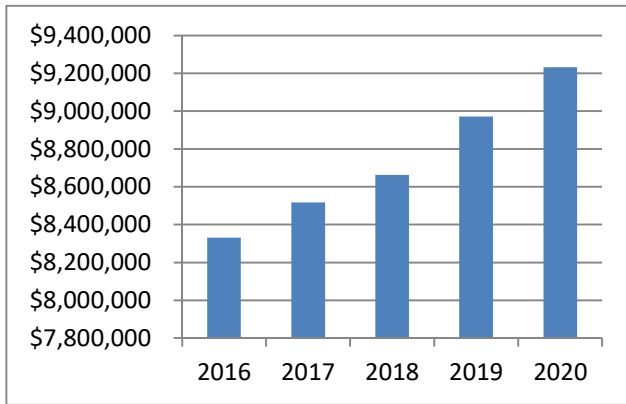
Summary Highlights:

The 2020 budget provides \$9,232,513 in tax levy, which is a \$259,909 increase in levy from the 2019 amended budget. A majority of increase in expenses for personnel and operating costs will be covered by federal and state funding and public charges.

Summary of Capital Items:

\$ 18,834	Office space conversion (Use of Fund Balance)
\$ 40,000	Replace two vehicles (Use of Fund Balance)
\$ 20,000	Telehealth software and implementation (Grants)
\$ 10,000	Concrete replacements (Use of Fund Balance)
\$ 18,834	Conversion of old space into offices (Use of Fund Balance)
<u>\$ 133,708</u>	Software Development (Tax Levy)
\$ 222,542	Total Capital Items

Summary of Property Tax Levy and FTEs





JEFFERSON COUNTY
OFFICE OF THE COUNTY
ADMINISTRATOR

BEN WEHMEIER
County Administrator

TAMMIE J. JAEGER
Administrative Assistant
Confidential

320 S. Main Street Room 111
Jefferson, WI 53549
Telephone (920) 674-7101
Website: jeffersoncountywi.gov

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

TO: Jefferson County Board of Supervisors
FROM: Benjamin Wehmeier, County Administrator
DATE: October 8, 2019
SUBJECT: 2020 Budget – Supervisor Amendments

As part of the 2020 Budget development process, individual Supervisors may submit proposed amendments to the Recommended Budget. This process enables Supervisors to provide their proposed amendment is and what their intended impact is on the 2020 Budget.

Supervisors are reminded that the 2020 Recommended Budget includes a new growth calculation of new property tax that can be captured of \$365,336 (1.328%) based on the new growth in the County. This is the maximum allowed by State law. All of these funds are dedicated to capital equipment. Accordingly, for operations purposes if additional funds are sought for a specific program or operation, a corresponding reduction of a program, department or capital item should be included as part of the budget amendment process.

Attached, for your use, is a copy of the 2020 Budget Supervisor Amendment form. Feel free to make copies of this form if you wish to submit more than one amendment. Remember, only one amendment may be included on each form. This form will also be e-mailed to Supervisors so that they can make their own copies or the Administrator’s Office may be contacted for further assistance.

The following is a schedule of when and how these Amendment forms will be processed and reviewed:

October 8, 2019	Supervisors receive Amendment forms and guidelines from the County Administrator.
October 9, 2018	Proposed Budget On-line
Oct 9– Nov 4, 2018	Supervisors prepare any proposed Amendments to the Recommended Budget and submit them to the County Administrator’s Office no later than noon on November 4, 2019.

- October 22, 2019 Public Hearing on the Recommended Budget
- November 6, 2016 Amendments are due to the County Administrator's Office no later than noon on this date.
- November 5 - 6, 2018 County Administrator, Finance Director and Department Heads review proposed amendment forms and calculate the fiscal and operational impact of each proposed amendment as they are submitted to the Administrator's Office. Supervisors who submit a proposed amendment may be contacted if further explanation is needed.
- November 7, 2018 Finance Committee meets to review the proposed amendments and takes action on a recommendation to the County Board, for each proposed amendment.
- November 12, 2018 County Board meets to consider action on any proposed amendments and then adopts the 2020 Budget.

The County utilizes a formal Supervisory Amendment process in order to make it more structured and understandable for Board members. In addition, it gives staff and the Finance Committee the opportunity to analyze any proposed amendments so that the County Board can make informed decisions when they meet to adopt the budget. In order to provide the Committee and staff with sufficient time to review proposed amendments, Supervisors are asked to submit their amendments as soon as possible after October 9th.

Feel free to contact either myself or Marc DeVries if you have any questions regarding this process. I would request that you have questions concerning the budget that these are brought through my office so we can coordinate a full response.

Sincerely,



Benjamin P. Wehmeier
County Administrator

cc: Department Heads

**2020
Jefferson County
Proposed Supervisor Amendment**

By Supervisor(s) _____

Amendment # _____

To amend the 2018 Recommended Budget (as amended by the Finance Committee),
I (we) hereby propose:

I (we) estimate that this proposed amendment would increase / decrease (circle one) the tax levy
by \$ _____

I (we) also propose offsetting any tax levy increase / decrease (circle one) with
a tax levy increase / decrease (circle one) to the following department(s) and/or program area(s):

THIS SECTION FOR FINANCE DEPARTMENT STAFF USE

Bus Unit Description	Bus Unit	Account Number	Expenditure Increase (Decrease)	Revenue Increase (Decrease)	Other Sources Increase (Decrease)	Net Levy Increase (Decrease)
			\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -

Totals \$ - \$ - \$ - \$ -

Finance Member	Aye	Noe
Jaeckel, George		
Jones, Dick		
Kutz, Russell		
Nelan, Conor		
Rinard, Amy		
Result	0	0

Fiscal note:

County Board voting record:

Ayes	
Noes	
Abstain	
Absent	

RESOLUTION NO. 2019-_____

Resolution establishing countywide levy and fees

WHEREAS, the proposed 2020 County Budget was submitted to the Board by the County Administrator on October 8, 2019, and

WHEREAS, the proposed 2020 County Budget was the subject of a public hearing on October 22, 2019, and

WHEREAS, the Board has considered all amendments,

NOW, THEREFORE, BE IT RESOLVED that the authorized positions, the total appropriation for each governmental function as shown below, Fund Balance application and assignments in the Recommended Budget book, and the levy contained in the countywide portion of the 2020 Budget, be levied as a county tax to be raised on the 2019 tax roll as follows:

	<u>Subject to levy limit</u>	<u>Library levy</u>	<u>Total apportioned levy</u>
Countywide levy	\$ 28,045,222	\$ -	\$ 28,045,222
Noncountywide levy (previously approved)			
Health	857,526	-	857,526
Library	<u>-</u>	<u>1,190,912</u>	<u>1,190,912</u>
 Total	 <u>\$ 28,902,748</u>	 <u>\$ 1,190,912</u>	 <u>\$ 30,093,660</u>

BE IT FURTHER RESOLVED that the above amount be apportioned according to equalized values established by the Wisconsin Department of Revenue.

BE IT FURTHER RESOLVED that the fee schedule for various licenses, permits and services used to establish revenue amounts in the budget are hereby approved.

Category	General Fund	Health Dept	Human Services	Debt Service	Capital Projects	Highway Dept	MIS Dept	Total
Expenditures								
General Government	\$ 11,139,841	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,520,519	\$ 12,660,360
Public Safety	15,366,511	-	-	-	-	-	-	15,366,511
Health and Human Services	1,305,878	1,566,672	26,452,114	-	-	-	-	29,324,664
Public Works	232,970	-	-	-	-	5,869,363	-	6,102,333
Culture, Recreation, and Ed	4,209,333	-	-	-	-	-	-	4,209,333
Conservation and Development	1,557,306	-	-	-	-	-	-	1,557,306
Capital Items and Projects	3,053,134	-	222,542	-	6,000,000	5,385,000	122,000	14,782,676
Debt Service--Principal	-	-	-	730,000	-	-	-	730,000
Debt Service--Interest	-	-	-	406,443	-	-	-	406,443
Total Expenditures	36,864,973	1,566,672	26,674,656	1,136,443	6,000,000	11,254,363	1,642,519	85,139,626
Revenues								
Taxes	7,099,150	-	-	-	-	-	-	7,099,150
Intergovernmental Revenues	6,824,032	435,088	8,426,950	-	-	2,161,054	-	17,847,124
Licenses and Permits	254,960	-	-	-	-	12,450	-	267,410
Fines and Forfeitures	446,720	-	-	-	-	-	-	446,720
Public Charges for Services	3,394,303	99,863	7,173,782	-	-	9,000	1,400	10,678,348
Intergovernmental Charges	1,257,977	41,511	1,503,792	-	-	3,346,084	1,559,119	7,708,483
Miscellaneous Revenues	2,013,682	7,875	203,911	-	-	198,419	-	2,423,887
Total Revenues	21,290,824	584,337	17,308,435	-	-	5,727,007	1,560,519	46,471,122
Other Financing Sources								
Unassigned Fund Balance Applied	714,174	-	-	-	-	-	-	714,174
Restricted Funds Applied	1,331,195	124,809	-	-	-	-	-	1,456,004
Non-Lapsing (discretionary) Funds Applied	188,958	-	-	-	-	-	-	188,958
Other Sources	-	-	133,708	-	6,000,000	-	82,000	6,215,708
Total Other Financing Sources	2,234,327	124,809	133,708	-	6,000,000	-	82,000	8,574,844
Tax Levy	\$ 13,339,822	\$ 857,526	\$ 9,232,513	\$ 1,136,443	\$ -	\$ 5,527,356	\$ -	\$ 30,093,660

Fiscal Note: As presented, the countywide levy is proposed at \$28,045,222, which is a mill rate of \$3.6545 for general operations and \$.1543 for debt service fund for a total of \$3.8088 per \$1,000 of equalized value. In 2019, the general operations mill rate was \$3.8278 for a decrease of \$.1733 per \$1,000 for the 2020 general operations.

Ayes _____ Noes _____ Abstain _____ Absent _____ Vacant _____

Requested by
Finance Committee

11/12/19

Marc A. DeVries

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

10/03/2019
15:41:53

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2019 01 TO 2019 08

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	-332,460.00	.00	-166,230.00	66.7%
12201 412100 Sales Taxes From County	-100	0	-100	-92.91	.00	-7.09	92.9%
12201 451004 Garnishment Fees	-15	0	-15	-30.00	.00	15.00	200.0%
12201 451005 Child Support Fees	-1,500	0	-1,500	-585.85	.00	-914.15	39.1%
12201 451312 Emp Payroll Charges	-50	0	-50	-146.00	.00	96.00	292.0%
12201 699992 Balance Forward Prior Year	0	-5,000	-5,000	.00	.00	-5,000.00	.0%
12202 Dental Insurance Allocation							
12202 451026 Retiree Ins Premium Recovery	-15,000	0	-15,000	-11,864.39	.00	-3,135.61	79.1%
12202 451032 Cobra Premium Recovery	-2,600	0	-2,600	-1,505.52	.00	-1,094.48	57.9%
12202 451043 County Board Premiums	0	0	0	-1,657.80	.00	1,657.80	.0%
12202 451045 Employee Premiums	-460,000	0	-460,000	-300,384.84	.00	-159,615.16	65.3%
TOTAL General Fund	-977,955	-5,000	-982,955	-648,727.31	.00	-334,227.69	66.0%
TOTAL REVENUES	-977,955	-5,000	-982,955	-648,727.31	.00	-334,227.69	

10/03/2019
15:42:30

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2019 01 TO 2019 08

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	122,734.44	.00	64,848.56	65.4%
12201 511210 Wages-Regular	137,401	0	137,401	93,396.21	.00	44,004.79	68.0%
12201 511220 Wages-Overtime	0	0	0	1,553.44	.00	-1,553.44	.0%
12201 511330 Wages-Longevity Pay	885	0	885	.00	.00	885.00	.0%
12201 512141 Social Security	24,929	0	24,929	16,159.55	.00	8,769.45	64.8%
12201 512142 Retirement (Employer)	21,344	0	21,344	14,258.18	.00	7,085.82	66.8%
12201 512144 Health Insurance	65,775	0	65,775	26,783.22	.00	38,991.78	40.7%
12201 512145 Life Insurance	150	0	150	104.76	.00	45.24	69.8%
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	2,573.51	.00	1,674.49	60.6%
12201 521213 Accounting & Auditing	13,530	0	13,530	15,155.00	.00	-1,625.00	112.0%
12201 521219 Other Professional Serv	3,420	0	3,420	610.00	.00	2,810.00	17.8%
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	1,062.00	.00	-512.00	193.1%
12201 531311 Postage & Box Rent	2,300	0	2,300	1,541.41	.00	758.59	67.0%
12201 531312 Office Supplies	2,900	0	2,900	2,079.49	.00	820.51	71.7%
12201 531313 Printing & Duplicating	700	0	700	1,188.33	.00	-488.33	169.8%
12201 531321 Publication Of Legal Notice	0	0	0	168.75	.00	-168.75	.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	1,672.00	.00	568.00	74.6%
12201 532332 Mileage	640	0	640	227.94	.00	412.06	35.6%
12201 532334 Commercial Travel	550	0	550	367.98	.00	182.02	66.9%
12201 532335 Meals	300	0	300	120.53	.00	179.47	40.2%
12201 532336 Lodging	2,080	0	2,080	1,684.72	.00	395.28	81.0%
12201 532339 Other Travel & Tolls	0	0	0	92.05	.00	-92.05	.0%
12201 533225 Telephone & Fax	100	0	100	51.80	.00	48.20	51.8%
12201 535242 Maintain Machinery & Equip	250	0	250	412.86	.00	-162.86	165.1%
12201 571004 IP Telephony Allocation	472	0	472	314.64	.00	157.36	66.7%
12201 571005 Duplicating Allocation	75	0	75	50.00	.00	25.00	66.7%
12201 571009 MIS PC Group Allocation	8,995	0	8,995	5,996.64	.00	2,998.36	66.7%
12201 571010 MIS Systems Grp Alloc(ISIS)	3,600	0	3,600	2,400.00	.00	1,200.00	66.7%
12201 591519 Other Insurance	1,947	0	1,947	1,506.04	.00	440.96	77.4%
12201 594818 Capital Computer	0	5,000	5,000	-2,332.85	.00	7,332.85	46.7%
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12202 Dental Insurance Allocation							
12202 599982 Retiree Dental Claims	12,000	0	12,000	6,779.20	.00	5,220.80	56.5%

10/03/2019
15:42:30

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2019 01 TO 2019 08

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	881.70	.00	5,118.30	14.7%
12202 599986 Administrative Fees Dental	24,000	0	24,000	15,342.74	.00	8,657.26	63.9%
12202 599989 Employee Dental Claims	434,500	0	434,500	269,608.30	.00	164,891.70	62.1%
12202 599992 Administrative Dental Retiree	1,100	0	1,100	876.00	.00	224.00	79.6%
TOTAL General Fund	977,955	5,000	982,955	615,250.58	.00	367,704.42	62.6%
TOTAL EXPENSES	977,955	5,000	982,955	615,250.58	.00	367,704.42	

10/03/2019
15:43:55

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2019 01 TO 2019 08

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<hr/>							
13201 County Treasurer							
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13201 411100 General Property Taxes	1,111,661	0	1,111,661	741,107.36	.00	370,553.64	66.7%
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	-4,657.20	.00	1,657.20	155.2%
13201 418100 Interest On Taxes	-300,000	0	-300,000	-186,916.23	.00	-113,083.77	62.3%
13201 441030 Ag Use Conversion Penalty	-10,000	0	-10,000	-20,770.48	.00	10,770.48	207.7%
13201 451007 Treasurers Fees	-400	0	-400	-275.00	.00	-125.00	68.8%
13201 481001 Interest & Dividends	-966,000	0	-966,000	-838,890.34	.00	-127,109.66	86.8%
13201 481004 Fair Market Value Adjustment	0	0	0	-266,017.92	.00	266,017.92	.0%
13201 486004 Miscellaneous Revenue	0	0	0	-52.92	.00	52.92	.0%
<hr/>							
13202 Tax Deed Expense							
<hr/>							
13202 411100 General Property Taxes	-12,900	0	-12,900	-8,600.00	.00	-4,300.00	66.7%
13202 482002 Rent Of County Property	0	0	0	-15,273.20	.00	15,273.20	.0%
13202 483005 Gain/Loss-Sale Forclosed Prpt	0	0	0	-55,183.79	.00	55,183.79	.0%
<hr/>							
13203 Plat Books							
<hr/>							
13203 411100 General Property Taxes	1,335	0	1,335	890.00	.00	445.00	66.7%
13203 451010 Sale Of Maps & Plat Books	-2,250	0	-2,250	88.25	.00	-2,338.25	3.9%
13203 451308 Postage Fees	-15	0	-15	-3.00	.00	-12.00	20.0%
13203 474014 Dept Plat Book Charges	-70	0	-70	.00	.00	-70.00	.0%
<hr/>							
TOTAL General Fund	-241,639	0	-241,639	-715,341.35	.00	473,702.35	296.0%
TOTAL REVENUES	-241,639	0	-241,639	-715,341.35	.00	473,702.35	

10/03/2019
15:46:06

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2019 01 TO 2019 08

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	46,868.36	.00	23,352.64	66.7%
13201 511210 Wages-Regular	46,356	0	46,356	25,325.44	.00	21,030.56	54.6%
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	5,183.76	.00	3,747.24	58.0%
13201 512142 Retirement (Employer)	7,647	0	7,647	4,767.52	.00	2,879.48	62.3%
13201 512144 Health Insurance	31,692	0	31,692	15,171.76	.00	16,520.24	47.9%
13201 512145 Life Insurance	94	0	94	5.07	.00	88.93	5.4%
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	1,045.67	.00	1,244.33	45.7%
13201 521232 Investment Advisor Fees	30,000	0	30,000	22,149.41	.00	7,850.59	73.8%
13201 531298 United Parcel Service	100	0	100	.00	.00	100.00	.0%
13201 531311 Postage & Box Rent	7,500	0	7,500	5,625.93	.00	1,874.07	75.0%
13201 531312 Office Supplies	1,000	0	1,000	641.35	.00	358.65	64.1%
13201 531313 Printing & Duplicating	200	0	200	153.81	.00	46.19	76.9%
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	41.80	.00	58.20	41.8%
13201 535242 Maintain Machinery & Equip	200	0	200	259.17	.00	-59.17	129.6%
13201 571004 IP Telephony Allocation	283	0	283	188.64	.00	94.36	66.7%
13201 571005 Duplicating Allocation	149	0	149	99.36	.00	49.64	66.7%
13201 571009 MIS PC Group Allocation	6,628	0	6,628	4,418.64	.00	2,209.36	66.7%
13201 571010 MIS Systems Grp Alloc(ISIS)	1,604	0	1,604	1,069.36	.00	534.64	66.7%
13201 591519 Other Insurance	785	0	785	563.22	.00	221.78	71.7%
13201 591521 Official Bonds	0	0	0	30.00	.00	-30.00	.0%
13201 593256 Bank Charges	1,500	0	1,500	1,000.00	.00	500.00	66.7%
<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%

10/03/2019
15:46:06

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2019 01 TO 2019 08

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	-6,600.00	.00	9,600.00	220.0%
13202 529299 Purchase Care & Services	2,000	0	2,000	6,497.00	.00	-4,497.00	324.9%
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	3,442.85	.00	-3,442.85	.0%
13202 593742 Uncollected Taxes	0	0	0	787.52	.00	-787.52	.0%
<hr/>							
13203 Plat Books							
<hr/>							
13203 531349 Other Operating Expenses	1,000	0	1,000	.00	.00	1,000.00	.0%
TOTAL General Fund	241,639	0	241,639	146,280.43	.00	95,358.57	60.5%
TOTAL EXPENSES	241,639	0	241,639	146,280.43	.00	95,358.57	

10/03/2019
15:39:14

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2019 01 TO 2019 08

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	ACTUALS	ENCUMBRANCES	AVAILABLE	PCT
100 General Fund	APPROP	ADJSTMTS	BUDGET			BUDGET	USED
<hr/>							
11301 Child Support							
11301 411100 General Property Taxes	-150,612	0	-150,612	-100,408.00	.00	-50,204.00	66.7%
11301 421001 State Aid	-107,827	0	-107,827	-108,473.00	.00	646.00	100.6%
11301 421010 M S L Incentives	-13,000	0	-13,000	-14,850.51	.00	1,850.51	114.2%
11301 421012 State Aid Cs + All Others	-762,018	0	-762,018	-433,289.29	.00	-328,728.71	56.9%
11301 421013 Other Dept Wage Retention	-30,323	0	-30,323	-17,961.45	.00	-12,361.55	59.2%
11301 421014 State Aid Wages Allocation	91,888	0	91,888	53,884.38	.00	38,003.62	58.6%
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	-1,336.81	.00	1,136.81	668.4%
11301 451011 CS Prog Fee Reduce 66%	7,392	0	7,392	5,806.46	.00	1,585.54	78.6%
11301 451013 NIVD Activities Reduction	-2,000	0	-2,000	-1,143.31	.00	-856.69	57.2%
11301 451014 CS Program Fees	-11,000	0	-11,000	-10,465.37	.00	-534.63	95.1%
11301 455003 Non-IVD Service Fees	-1,400	0	-1,400	-935.00	.00	-465.00	66.8%
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	-629,971.90	.00	-516,328.10	55.0%
TOTAL REVENUES	-1,146,300	0	-1,146,300	-629,971.90	.00	-516,328.10	

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Jefferson County
FLEXIBLE PERIOD REPORT

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FROM 2019 01 TO 2019 08

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
100 General Fund	APPROP	ADJSTMTS	BUDGET	ACTUALS	ENCUMBRANCES	BUDGET	USED
<hr/>							
11301 Child Support							
11301 511110 Salary-Permanent Regular	250,545	0	250,545	167,163.17	.00	83,381.83	66.7%
11301 511210 Wages-Regular	451,112	0	451,112	285,799.71	.00	165,312.29	63.4%
11301 511220 Wages-Overtime	5,222	0	5,222	3,959.35	.00	1,262.65	75.8%
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	33,947.80	.00	20,279.20	62.6%
11301 512142 Retirement (Employer)	46,430	0	46,430	29,928.40	.00	16,501.60	64.5%
11301 512144 Health Insurance	134,540	0	134,540	77,064.64	.00	57,475.36	57.3%
11301 512145 Life Insurance	276	0	276	183.61	.00	92.39	66.5%
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	5,982.72	.00	4,529.28	56.9%
11301 521255 Paper Service	12,600	0	12,600	5,428.16	.00	7,171.84	43.1%
11301 521256 Genetic Tests	7,200	0	7,200	3,082.00	.00	4,118.00	42.8%
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	1,142.00	.00	1,558.00	42.3%
11301 529299 Purchase Care & Services	50,200	0	50,200	37,650.00	.00	12,550.00	75.0%
11301 531003 Notary Public Related	240	0	240	40.00	.00	200.00	16.7%
11301 531301 Office Equipment	0	0	0	4,984.00	.00	-4,984.00	.0%
11301 531303 Computer Equipmt & Software	3,100	0	3,100	1,978.00	.00	1,122.00	63.8%
11301 531310 Postage Special	345	0	345	172.25	.00	172.75	49.9%
11301 531311 Postage & Box Rent	17,400	0	17,400	10,667.20	.00	6,732.80	61.3%
11301 531312 Office Supplies	3,000	0	3,000	973.25	.00	2,026.75	32.4%
11301 531313 Printing & Duplicating	2,820	0	2,820	2,372.00	.00	448.00	84.1%
11301 531314 Small Items Of Equipment	1,500	0	1,500	745.98	.00	754.02	49.7%
11301 531321 Publication Of Legal Notice	1,110	0	1,110	560.00	.00	550.00	50.5%
11301 531323 Subscriptions-Tax & Law	1,640	0	1,640	1,123.51	.00	516.49	68.5%
11301 531324 Membership Dues	1,928	0	1,928	1,812.00	.00	116.00	94.0%
11301 531326 Advertising	0	791	791	791.04	.00	-.04	100.0%
11301 531348 Educational Supplies	1,500	-839	661	1,315.50	.00	-654.50	199.0%
11301 531351 Gas/Diesel	0	0	0	40.00	.00	-40.00	.0%
11301 532325 Registration	1,590	1,050	2,640	3,424.00	.00	-784.00	129.7%
11301 532332 Mileage	1,000	0	1,000	340.88	.00	659.12	34.1%
11301 532334 Commercial Travel	1,002	-1,002	0	.00	.00	.00	.0%
11301 532335 Meals	728	0	728	501.54	.00	226.46	68.9%
11301 532336 Lodging	1,916	0	1,916	1,551.24	.00	364.76	81.0%
11301 532339 Other Travel & Tolls	335	0	335	354.10	.00	-19.10	105.7%
11301 532340 Contracted Extraditions	8,500	0	8,500	6,265.34	.00	2,234.66	73.7%
11301 533225 Telephone & Fax	450	0	450	283.84	.00	166.16	63.1%

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Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2019 01 TO 2019 08

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11301 535242 Maintain Machinery & Equip	5,200	0	5,200	1,963.22	.00	3,236.78	37.8%
11301 571004 IP Telephony Allocation	1,605	0	1,605	1,070.00	.00	535.00	66.7%
11301 571005 Duplicating Allocation	171	0	171	114.00	.00	57.00	66.7%
11301 571009 MIS PC Group Allocation	26,510	0	26,510	17,673.36	.00	8,836.64	66.7%
11301 571010 MIS Systems Grp Alloc(ISIS)	9,906	0	9,906	6,604.00	.00	3,302.00	66.7%
11301 591519 Other Insurance	4,526	0	4,526	3,354.20	.00	1,171.80	74.1%
TOTAL General Fund	1,146,300	0	1,146,300	739,215.00	.00	407,085.00	64.5%
TOTAL EXPENSES	1,146,300	0	1,146,300	739,215.00	.00	407,085.00	

Jefferson County
Revenues Collected Through September 30, 2019

Department	Revised Budget	Actual	% Collected
Administration Total	\$ (685,986.00)	\$ (291,510.55)	42.50%
Capital Projects and Debt Total	(1,133,342.00)	(881,229.39)	77.75%
Central Services Total	(848,048.00)	(552,274.43)	65.12%
Child Support Total	(1,146,300.00)	(644,026.52)	56.18%
Clerk of Courts Total	(2,836,315.00)	(2,222,762.03)	78.37%
Corporation Counsel Total	(384,764.00)	(288,573.03)	75.00%
County Board Total	(433,373.00)	(325,029.78)	75.00%
County Clerk Total	(376,461.00)	(293,744.13)	78.03%
District Attorney Total	(822,021.00)	(602,766.14)	73.33%
Economic Development Total	(472,560.00)	(439,177.51)	92.94%
Emergency Management Total	(199,579.00)	(84,788.22)	42.48%
Fair Park Total	(1,294,792.00)	(932,900.37)	72.05%
Finance Department Total	(977,955.00)	(729,988.69)	74.64%
General Revenues & Expenditure Total	(1,041,999.00)	1,245,077.35	-119.49%
Health Department Total	(1,468,729.00)	(983,331.15)	66.95%
Highway Department Total	(11,389,168.00)	(7,883,924.99)	69.22%
Human Resources Total	(525,316.00)	(347,058.90)	66.07%
Human Services Department Total	(25,342,356.00)	(16,056,176.49)	63.36%
Land & Water Conservation Total	(659,423.00)	(413,425.82)	62.70%
Land Information Total	(665,268.00)	(487,481.68)	73.28%
Library Total	(1,153,101.00)	(864,825.84)	75.00%
Management Information Systems Total	(1,401,776.00)	(1,047,863.62)	74.75%
Medical Examiner Total	(225,252.00)	(135,373.00)	60.10%
Parks Department Total	(2,510,192.00)	(863,580.77)	34.40%
Planning And Zoning Total	(605,251.00)	(412,329.29)	68.13%
Register Of Deeds Total	(334,968.00)	(304,113.09)	90.79%
Sheriff Department Total	(14,466,963.00)	(10,794,155.04)	74.61%
Treasurer Total	(241,639.00)	(692,065.76)	286.40%
UW Extension Total	(262,575.00)	(190,436.49)	72.53%
Veterans Services Total	(198,887.00)	(149,166.66)	75.00%
Grand Total	<u>\$ (74,104,359.00)</u>	<u>\$ (48,669,002.03)</u>	65.68%

Jefferson County
Expenditures Through September 30, 2019

Department	Revised Budget	Actual	% Spent
Administration Total	\$ 659,236.00	\$ 372,444.99	56.50%
Capital Projects and Debt Total	1,883,342.00	1,161,225.20	61.66%
Central Services Total	1,280,871.00	620,545.18	48.45%
Child Support Total	1,146,300.00	823,410.49	71.83%
Clerk of Courts Total	2,903,815.00	1,789,126.66	61.61%
Corporation Counsel Total	384,764.00	320,770.85	83.37%
County Board Total	440,313.00	362,210.55	82.26%
County Clerk Total	376,461.00	389,510.87	103.47%
District Attorney Total	822,021.00	587,150.45	71.43%
Economic Development Total	460,022.00	284,607.89	61.87%
Emergency Management Total	199,579.00	137,894.49	69.09%
Fair Park Total	1,421,792.00	1,110,527.87	78.11%
Finance Department Total	982,955.00	679,969.81	69.18%
General Revenues & Expenditure Total	1,734,652.00	384,697.17	22.18%
Health Department Total	1,627,452.00	1,138,855.93	69.98%
Highway Department Total	12,460,188.00	10,788,024.88	86.58%
Human Resources Total	542,166.00	329,922.46	60.85%
Human Services Department Total	25,859,193.00	17,254,550.95	66.73%
Land & Water Conservation Total	660,356.00	439,213.78	66.51%
Land Information Total	760,854.00	549,266.88	72.19%
Library Total	1,153,101.00	1,152,416.45	99.94%
Management Information Systems Total	1,401,776.00	1,168,736.16	83.38%
Medical Examiner Total	236,252.00	152,647.58	64.61%
Parks Department Total	3,091,959.00	790,482.78	25.57%
Planning And Zoning Total	766,209.00	472,798.59	61.71%
Register Of Deeds Total	334,968.00	246,229.88	73.51%
Sheriff Department Total	16,027,183.00	11,027,484.44	68.80%
Treasurer Total	241,639.00	158,043.79	65.40%
UW Extension Total	298,675.00	192,518.44	64.46%
Veterans Services Total	224,688.00	143,851.84	64.02%
Grand Total	<u>\$ 80,382,782.00</u>	<u>\$ 55,029,137.30</u>	68.46%

**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
8-Aug-19	Administration - Shared Services/Strategic Plan		(26,750.00)		Finance Committee	8-Aug-19
8-Aug-19	Central Services - Powerhouse	(21,835.00)			Finance Committee	8-Aug-19
10-Sep-19	Claims/Emergency Capital	(324,190.00)			Finance Committee	10-Sep-19
Total amount available		65,975.00	279,175.00	290,000.00		
Net		65,975.00	279,175.00	290,000.00		