

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

Date: Tuesday March 11, 2020

Time: 5:00 p.m.

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

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 February 10, 2020
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 to Amend Ordinance 2015-30, Establishing a procedure to set elected official salaries
9. Discussion and possible action on Amending the 2020 Jefferson County Health Department license and inspection fee schedule for Establishments Licensed Under the Department of Agriculture, Trade and Consumer Protection Agent Contract
10. Discussion and possible action on Accepting Parents Supporting Parents Program grant funding through the Wisconsin Department of Children and Families and creating one full-time Family Well-Being Coordinator position at the Human Services Department
11. Discussion and possible action on contingency transfer to Sheriff's Department for reimbursement of expenses related to parking lot vandalism
12. Discussion and possible action on ratification of contract with True North Consulting Group LLC
13. Discussion and possible action on Amending the 2020 Land and Water Conservation Department Budget
14. Discussion and possible action on claims against Jefferson County
15. Discussion and possible action on ratifying a contract with StrucRite for architectural and engineering services related to the South Campus building improvements
16. Discussion and possible action on authorizing contingency fund transfer to offset fiscal year 2019 departmental deficits
17. Discussion and possible action on authorizing year end requests to carry over funds for fiscal year 2019
18. 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
19. 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
20. Reconvene in open session for action on closed session items if necessary
21. Review of the financial statements and department update for December 2019-Finance Department
22. Review of the financial statements and department update for December 2019-Treasurer's Office
23. Review of the financial statements and department update for December 2019-Child Support Department
24. Discussion on 2020 projections of budget vs. actual revenues and expenditures
25. Update on contingency fund balance
26. Discussion of funding for projects related to the new highway facilities and sale of old highway facilities
27. Set future meeting schedule, next meeting date, and possible agenda items
28. Review of invoices
29. Adjourn

Next scheduled meetings:        Thursday, April 9, 2020 (Regular Meeting)  
   Thursday, May 14, 2020 (Regular Meeting)  
   Tuesday, June 9, 2020 (Regular Meeting)  
   Thursday, July 9, 2020 (Regular Meeting)

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  
February 11, 2020**

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 5:00 p.m.
2. **Roll call (establish a quorum)** – Finance Committee members present were Richard Jones, Russell Kutz, Conor Nelan and Amy Rinard. George Jaeckel was excused. Other County Board members present were James Schroeder. Staff in attendance were County Administrator, Ben Wehmeier; Finance Director, Marc DeVries; Assistant Finance Director, Tammy Worzalla; Corporation Counsel Paralegal Sarana Stolar, Assistant Treasurer Kelly Stade, Health Department Director Gail Scott, Human Resources Director Terri Palm, and Assistant Corporation Counsel Yelena Zarwell. Members of the public present were Joe Murray from Ehlers Consulting.
3. **Certification of compliance with the Open Meetings Law** – County Administrator Wehmeier certified compliance with the Open Meetings Law.
4. **Approval of the agenda** –The agenda was approved.
5. **Approval of Finance Committee minutes for January 9, 2020** - A motion was made by Rinard/Nelan to approve the minutes for January 9, 2020. The motion passed 4-0.
6. **Communications** – None.
7. **Public Comment** – None.
8. **Discussion and possible action on approval of out-of-state travel** – Health Department Director Scott explained that she is presenting two travel requests. The first is training for the Drug Free Communities program, and this request is fully funded by the grant that was recently awarded. Motion by Jones/Rinard to approve the out-of-state travel request. The motion passed 4-0. The second request involves training on emergency preparedness in relation to the upcoming Democratic National Committee taking place in Milwaukee in July. This training is fully paid for by the Center for Domestic Preparedness and there is no financial commitment or impact to Jefferson County. Motion by Rinard/Nelan to approve the out-of-state travel. The motion passed 4-0.
9. **Discussion and possible action on claims against Jefferson County** – County Administrator Wehmeier explained that there were two claims to present to the Committee. The first claim involves an equestrian accident at the Fair Park. Jefferson County’s liability insurance carrier, WMMIC, has reviewed the claim and recommends denying the claim. Motion by Nelan/Rinard to approve the resolution and recommend denial of the claim to the Board of Supervisors. The motion passed 4-0. The second claim relates to a slip and fall accident outside the Sheriff’s office. Motion by Kutz/Nelan to approve the resolution and recommend denial of the claim to the Board of Supervisors. The motion passed 4-0.

- 10. Discussion and possible action ratifying the 2020-2022 collective bargaining agreement with the Jefferson County Law Enforcement Officers Association, Local 102** –Wehmeier explained that representatives of the County met on four occasions with union representatives and members and that the meetings resulted in a favorable outcome for both parties. Wehmeier explained some of the changes to the contract including a raises of 2.3/2.3/2.4 percent from 2020-2022 and the resulting costs associated with these raises. For the immediate fiscal year 2020 the cost of this contract is \$53,307 greater than what was budgeted in the Sheriff's department. These additional costs are proposed to be covered by a contingency transfer. Additional contingency had been planned into the 2020 budget for this purpose. Motion by Nelan/Rinard to approve the ratification of the contract with the Jefferson County Law Enforcement Officers Association, Local 102. The motion passed 4-0.
- 11. Discussion and possible action on accepting bid for sale of \$7,600,000 General Obligation Capital Project Bonds Series 2020A** –Joe Murray from Ehlers Consulting explained that the outcome of the bid process was very favorable to Jefferson County. Ehlers is recommending to award the bid for the sale of \$7.6 million in general obligation capital project bonds to The Baker Group from Oklahoma City, Oklahoma. The true interest rate of the bond is 1.97%. The historically low rate is due to recent depression in the market caused by the coronavirus. As a result, the interest cost of the winning bid was over \$1 million lower than originally projected. Due to a large premium the 2020 interest due on the bond would be covered by the premium along with a portion of the 2021 debt service payment. Discussion ensued regarding the bond rating that was confirmed by Moody's of Aa2. Improvements necessary for a rating increase were primarily external and focused on population and income growth within the County. Motion by Rinard/Nelan to accept the bid and forward the resolution to accept the bid from The Baker Group for the sale of \$7.6 million of general obligation capital project bonds. The motion passed 4-0.
- 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 Paralegal Stolar updated the Committee on the status of foreclosed properties. At the last Finance Committee meeting Bruce Knipfer was granted a 60-day extension for foreclosure. Administration is working with Veterans Services on a solution to assist Mr. Knipfer. This process is ongoing with the state Veteran's Administration office. Stolar will direct Mr. Knipfer to attend the next Finance Committee meeting on March 10, 2020 at 5:00 p.m. to update the committee on his status. Stolar reported that the foreclosure proceedings had commenced and will update the Committee on the properties that Jefferson County took possession of at the next meeting. No action was taken.
- 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** – The Committee voted by roll call to convene into closed session. The motion passed 4-0.

- 14. Reconvene in open session for action on closed session items if necessary** – Motion by Rinard/Nelan to reconvene into open session. The motion passed 4-0.
- 15. Review of the financial statements and department update for December 2019-Finance Department** – No action taken.
- 16. Review of the financial statements and department update for December 2019-Treasurers Department** – No action taken.
- 17. Review of the financial statements and department update for December 2019-Child Support Department** - No action taken.
- 18. Discussion 2020 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 \$65,975. 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 March 10, 2020 at 5:00 pm. Future agenda items will include 2021 budget, year-end results and budget carryforwards.
- 22. Review of Invoices** - After review of the invoices, a motion was made by Kutz/Rinard to approve the payment of invoices totaling \$4,057,434.39. The motion passed 4-0.
- 23. Adjourn** – A motion was made by Nelan/Rinard to adjourn at 7:48 p.m. The motion passed 4-0.

Respectfully submitted,

Russell Kutz, Secretary  
Finance Committee  
Jefferson County  
/mad

## ORDINANCE NO. 2019-\_\_\_\_\_

### Amending Ordinance 2015-30, Establishing a Procedure to set Elected Official Salaries

#### Executive Summary

Jefferson County had a Compensation Study conducted by Carlson Dettman Consulting for all County employees in 2012 (except the Sheriff's Department deputies) which study also evaluated the elected positions and, based on the duties of said positions, recommended that the following pay grades be assigned to the elected positions: County Clerk, Grade 12; Clerk of Court, Grade 12; Register of Deeds, Grade 10; Treasurer, Grade 10; and Sheriff, Grade 16. This Compensation Study did not recommend the step within the pay structure that these positions should be placed. After consideration by the Human Resources Committee and County Board in 2014, these positions were all placed in Step 6 of their respective grade in the Jefferson County pay structure which consists of 11 steps. In 2016, the Human Resources Committee conducted a review of these elected officials' salaries for the purpose of establishing future compensation. After reviewing comparables from various Wisconsin counties, the Human Resources Committee determined that these elected positions are more appropriately placed in Step 7 of the Jefferson County pay structure and amended Ordinance No. 2013-26 and established compensation at Step 7 for the Jefferson County Register of Deeds, County Clerk, Treasurer, Sheriff and Clerk of Court.

In 2020, a review was again conducted on the elected positions of County Clerk, Register of Deeds and Treasurer by The Austin Peters Group, Inc. with a recommendation that the pay grades be assigned as follows: County Clerk, Grade 12; Register of Deeds, Grade 12; and Treasurer, Grade 12. The Austin Peters Group also conducted a study in 2018 for all non-represented employees and recommended that grades be established to compete at the 60<sup>th</sup> percentile of the comparable market. This means four employers will pay more than the County and six employers will pay less than the County. On March 2, 2020, the Human Resources Committee reviewed the recommendations from The Austin Peters Group of grade placement and the current salaries of comparable Wisconsin counties. The Human Resources Committee determined that to maintain the 60<sup>th</sup> percentile throughout a four-year term for the elected constitutional officers, that the base salary be established by utilizing the step of the applicable pay grade that is as close to, but not less than, the 70<sup>th</sup> percentile of the comparable markets for the year preceding the four-year term. This ordinance amends Ordinance No. 2015-30 and establishes the base compensation at the 70<sup>th</sup> percentile of comparable counties, at the applicable grade and step for each position of Clerk of Courts, County Clerk, Register of Deeds, Sheriff and Treasurer, using current data for the year immediately preceding the beginning of the four-year term. If positions are more than one step above the 70<sup>th</sup> percentile, salaries may be frozen during the term to gradually make necessary adjustments. Compensation may be adjusted by the County Board for cost of living before the earliest time for filing nomination papers for said office in each election cycle.

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WHEREAS, the Jefferson County Register of Deeds, County Clerk, Treasurer, Sheriff and Clerk of Court are elected to four-year terms with the Sheriff and Clerk of Court elections being in 2022, and the County Clerk, Register of Deeds and Treasurer next elected in 2020, and

WHEREAS, Section 59.22(1), Wisconsin Statutes, requires the Board to establish the compensation for these elective offices before the earliest time for filing nomination papers prior to each election cycle, and

WHEREAS, compensation needs to be established for the County Clerk, Treasurer and Register of Deeds before April 15, 2020, which is the earliest time for filing nomination papers in this cycle, and

WHEREAS, the Human Resources Committee through many election cycles has sought an objective method of establishing salaries for these offices, and

WHEREAS, the County had a Compensation Study done in 2012 for all County employees (except the Sheriff's Department deputies) which study also evaluated the elected positions and, based on the duties of said positions, recommended that the following pay grades be assigned to the various positions:

County Clerk	Grade 12
Clerk of Court	Grade 12
Register of Deeds	Grade 10
Treasurer	Grade 10
Sheriff	Grade 16

AND WHEREAS, the County had a review completed in 2020 which re-evaluated the elected positions of County Clerk, Register of Deeds and Treasurer and, based on the duties of said positions and the 60<sup>th</sup> percentile of comparable positions, recommended that the following pay grades be assigned to the various positions:

County Clerk	Grade 12
Register of Deeds	Grade 12
Treasurer	Grade 12

AND WHEREAS, for these offices the Human Resources Committee recommends establishing base salaries by assigning all elected officials to the step of their respective paygrade that places the position at the step that is closest to, but not less than, the 70<sup>th</sup> percentile of comparable counties' salaries, with possible salary adjustments pre-determined for any or all of the years of the four-year term, and

WHEREAS, if salaries are above the step that is closest to, but not less than, the 70<sup>th</sup> percentile of the salaries of comparable counties, the salaries may be frozen during part or all of the four-year term, and

WHEREAS, said salaries for each year of the four-year term shall be established prior to the day before the earliest time for filing nomination papers for said office in each election cycle, and said salaries shall remain unchanged during the balance of the four-year term.

THE COUNTY BOARD OF SUPERVISORS OF JEFFERSON COUNTY DOES HEREBY ORDAIN THAT ORDINANCE NO. 2015-30 SHALL BE AMENDED AS FOLLOWS:

Section 1. Pursuant to Section 59.22(1), Wisconsin Statutes, base salaries for each upcoming term of the elected offices of County Clerk, Clerk of Court, Register of Deeds, Treasurer and Sheriff shall be determined by reference to the step of the salary grade closest to, but not less than, the 70<sup>th</sup> percentile of comparable counties, with pre-determined annual adjustments during the four-year term as set forth above for each office as of the day before the earliest time for filing nomination papers for said office in each successive election cycle, which shall remain unchanged for said four-year term.

BE IT FURTHER ORDAINED that County elected officials are entitled to participate in the Wisconsin Retirement System in accordance with law and the County shall pay its share of contributions required by law.

BE IT FURTHER ORDAINED that the aforementioned County officials are entitled to participate in the County's health, dental, vision, disability, life insurance, Section 125B and other programs on the same terms and conditions as may be modified from time to time which apply to nonrepresented managerial employees with such variances as may be applicable to the Sheriff based on his law enforcement status.

BE IT FURTHER ORDAINED that the foregoing elected officials may request a cost of living adjustment or salary grade review prior to the year of election for their office in the same manner as is applicable to other County employees requesting salary grade reviews.

Section 2. This ordinance shall be effective after passage and publication as provided by law.

*Fiscal Note: The fiscal impact of this ordinance will be determined every two years at the time the County Board establishes elected official salaries pursuant to WI Statute 59.22. Once the salaries have been established by the County Board, future budget cycles will incorporate said salaries.*

Ayes\_\_\_\_\_ Noes\_\_\_\_\_ Abstain\_\_\_\_\_ Absent\_\_\_\_\_ Vacant\_\_\_\_\_

Referred By:  
Human Resources Committee

03-10-20

REVIEWED: County Administrator \_\_\_\_\_; Corporation Counsel \_\_\_\_\_; Finance Director \_\_\_\_\_



**RESOLUTION NO. 2019-\_\_\_\_\_**

**Establishing Total Annual Compensation for County Elected Officials  
pursuant to Wis. Stat. § 59.22**

Executive Summary

On Tuesday, March 2, 2020, the Jefferson County Board of Supervisors adopted an ordinance establishing a procedure to set elected official salaries. The ordinance establishes compensation for constitutional elected officials at the 60<sup>th</sup> percentile of comparable Wisconsin counties of the appropriate grade as recommended by the County's classification and compensation consultant. The ordinance further establishes the ability for the County Board to adjust the salary during the four-year term based on the analysis of several factors. The salaries for all four years must be determined prior to April 15, 2020, the earliest time for filing nomination papers for the county elective office.

On Tuesday, March 2, 2020, the Human Resources Committee discussed the current market conditions and trends, the internal comparable wages and Jefferson County's comparable counties' salaries of the County Clerk, Register of Deeds and the Treasurer. After analyzing this information, the Human Resources Committee is recommending a 2% increase in each year of the four-year term (2021, 2022, 2023, and 2024) of the Register of Deeds; a 2% increase in each year of the four-year term (2021, 2022, 2023, and 2024) of the Treasurer; and a 0% increase in 2021, a 1.432% increase in 2022, and a 2% increase in 2023 and 2024 of the County Clerk; based on the starting salary of the step that is at close to, but not less than, the 70<sup>th</sup> percentile of comparable counties of the appropriate recommended grade placement (Grade 12 for the County Clerk, Register of Deeds, and Treasurer).

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WHEREAS, the Executive Summary is incorporated by reference, and

WHEREAS, pursuant to Wis. Stat. § 59.22(1), the Board must establish the total annual compensation for services to be paid to county elected officials, other than County Board Supervisors, prior to April 15, 2020, which is the earliest time for filing nomination papers for county elective offices, and

WHEREAS, the Board desires to establish the total annual compensation for certain county elected officials not including fringe benefits which are subject to increase or decrease during the official's term at the discretion of the Board and in accordance with state and federal law, and

WHEREAS, as part of the County's fringe benefit program, county elected officials may participate in the Wisconsin Retirement System in accordance with state law, and

WHEREAS, as part of the County's fringe benefit program, county elected officials may elect to receive health insurance coverage under the same terms and conditions as the health insurance coverage offered to non-represented managerial county employees who are not law enforcement managerial employees, and

WHEREAS, the Human Resources Committee has reviewed salaries for elected officials in comparable counties, as well as compensation practices among non-represented, non-law enforcement managerial positions.

NOW, THEREFORE, BE IT RESOLVED by the Jefferson County Board of Supervisors that the total annual compensation for county elected officials under Wis. Stat. § 59.22(1) shall be as follows, effective on the first day of the term of office that begins after the date of this resolution:

<b>Elective Official</b>	<b>2021 Rate</b>	<b>2022 Rate</b>	<b>2023 Rate</b>	<b>2024 Rate</b>
<b>County Clerk</b>	\$79,913.60	\$81,057.60	\$82,680.80	\$84,344.00
<b>Register of Deeds</b>	\$79,476.80	\$81,057.60	\$82,680.00	\$84,344.00
<b>Treasurer</b>	\$79,476.80	\$81,057.60	\$82,680.00	\$84,344.00

BE IT FURTHER RESOLVED that the aforementioned county elected officials are entitled to participate in the Wisconsin Retirement System in accordance with state law and the County shall pay only its share of contributions required by law, and

BE IT FURTHER RESOLVED that the aforementioned county elected officials are entitled to participate in the County’s health, dental and life insurance programs subject to the terms and conditions of the programs, which may be modified from time to time, under the same terms and conditions for such programs offered to non-represented managerial county employees who are not law enforcement managerial employees.

*Fiscal Note:*

*Fiscal impact from 2020 to 2021: County Clerk, \$0.00; Register of Deeds, \$9,779.83; Treasurer, \$9,779.83.*

*Fiscal impact from 2021 to 2022: County Clerk, \$1,308.74; Register of Deeds, \$1,808.44; Treasurer, \$1,808.44.*

*Fiscal impact from 2022 to 2023: County Clerk, \$1,856.03; Register of Deeds, \$1,856.03; Treasurer, \$1,856.03.*

*Fiscal impact from 2023 to 2024: County Clerk, \$1,903.62; Register of Deeds, \$1,903.62; Treasurer, \$1,903.62.*

*The total cumulative fiscal impact for the four-year term, from 2021 to 2024, is: County Clerk, \$9,541.88; Register of Deeds, \$50,160.28; Treasurer, \$50,160.28. Total cumulative fiscal impact for the four-year term is \$109,862.44.*

*Federal Insurance Contributions Act (FICA) tax, Wisconsin Retirement System employer contribution, health and other eligible fringe benefits will be as stated in this resolution and will be part of the budget process for each budget year.*

Ayes \_\_\_\_\_ Noes \_\_\_\_\_ Abstain \_\_\_\_\_ Absent \_\_\_\_\_ Vacant \_\_\_\_\_

Referred By:  
Human Resources Committee

03-10-20

REVIEWED: County Administrator: \_\_\_\_\_; Corporation Counsel: \_\_\_\_\_; Finance Director: \_\_\_\_\_

**RESOLUTION 2019- \_\_\_\_**

**Amending the 2020 Jefferson County Health Department license and inspection fee schedule for Establishments Licensed Under the Department of Agriculture, Trade and Consumer Protection Agent Contract**

Executive Summary

Jefferson County Health Department partners with the Watertown Department of Public Health to provide Environmental Health Services in Jefferson County through the Jefferson County Environmental Public Health Consortium. The Consortium is amending the Fee Schedule for establishments licensed under the Wisconsin Department of Agriculture, Trade and Consumer Protection Agent Contract. License and inspection fees charged by Jefferson County currently range between \$41.00 and \$1020.00 depending on the type of establishment and the type of inspection required to obtain a license. This resolution authorizes an amendment to the Health Department Fee Schedule in the 2020 Jefferson County Budget by adjusting the license and inspection fees for retail food establishments as set forth below effective April 1, 2020. The Jefferson County Board of Health considered this resolution at its meeting on January 15, 2020, and recommended forwarding to the Finance Committee and County Board for approval. The Finance Committee considered this resolution at its meeting on March 10, 2020 and recommended forwarding to the County Board for approval.

WHEREAS, the executive summary is incorporated into this resolution, and

WHEREAS, the Jefferson County Health Department partners with the Watertown Department of Public Health to conduct inspections and issue licenses to retail food establishments in Jefferson County through the Jefferson County Environmental Public Health Consortium, and

WHEREAS, retail food establishments are charged a fee for inspections and licenses which are used to support the inspection program, and

WHEREAS, license and Inspection fees were last updated in 2015.

NOW, THEREFORE, BE IT RESOLVED by the Jefferson County Board of Supervisors that the Health Department Fee Schedule in the 2020 Jefferson County Budget is hereby amended to adjust the license and inspection fees for retail food establishments effective April 1, 2020 as listed in the attachment.

*Fiscal Note: County fees are set during the passage of the annual budget. As such, this resolution amends the 2020 budget. County Board approval requires a two-thirds vote of the entire membership of the County Board (20 votes of the 30 member County Board).*

Ayes:\_\_\_\_\_ Noes:\_\_\_\_\_ Abstain:\_\_\_\_\_ Absent:\_\_\_\_\_ Vacant:\_\_\_\_\_

Referred By:  
Finance Committee

03-10-20

REVIEWED: County Administrator:\_\_\_\_\_; Corporation Counsel:\_\_\_\_\_; Finance Director:\_\_\_\_\_

**City of Watertown and Jefferson County 2020 Fees:**

License increase 2.5%, adjustment of reinspection fees to have stepped enforcement, adjustment of pools fees to match up with state licensing requirements, adjustment of preinspection fees to come in line with state, and a tiered preinspection fees for changes of owners vs. new buildings/change of use

10% fee accounts for the DATCP administrative fee, which is reimbursed to DATCP annually

Upon approval, fees would take effect April 1, 2020 to align with annual license renewal and 15 month licenses.

<u>Type</u>	<u>Current</u>	<u>Current</u> <u>+ 10%</u>	<u>2020</u>	<u>2020</u> <u>+ 10%</u>
<b>1. Restaurants/Meals Food Service</b>				
<b>(a) Limited Food Service Restaurant:</b>				
1. License Fee	\$107.00	\$118.00	\$110.00	\$121.00
2. Pre-inspection Fee For New Buildings or Change of Use	\$178.00		\$134.00	
Pre-inspection Fee for Change of Owner			\$100.00	
3. Re-inspection Fee	\$132.00		\$175.00	
4. Re-inspection 2 Fee			\$175.00	
<b>(b) Simple Complexity Restaurant:</b>				
1. License Fee	\$234.00	\$258.00	\$240.00	\$264.00
2. Pre-inspection Fee For New Buildings or Change of Use	\$438.00		\$332.00	
Pre-inspection Fee for Change of Owner			\$249.00	
3. Re-inspection Fee	\$326.00		\$175.00	
4. Re-inspection 2 Fee			\$326.00	
<b>(c) Moderate Complexity Restaurant:</b>				
1. License Fee	\$336.00	\$370.00	\$345.00	\$379.00
2. Pre-inspection Fee For New Buildings or Change of Use	\$719.00		\$488.00	
Pre-inspection Fee for Change of Owner			\$366.00	
3. Re-inspection Fee	\$479.00		\$175.00	
4. Re-inspection 2 Fee			\$479.00	
<b>(d) High Complexity Restaurant:</b>				
1. License Fee	\$550.00	\$605.00	\$564.00	\$620.00
2. Pre-inspection Fee For New Buildings or Change of Use	\$1,040.00		\$798.00	
Pre-inspection Fee for Change of Owner			\$598.00	
3. Re-inspection Fee	\$785.00		\$175.00	
4. Re-inspection 2 Fee			\$785.00	
<b>(e) Temporary Restaurants:</b>				
1. License Fee	\$173.00	\$191.00	\$178.00	\$195.00

<u>Type</u>	<u>Current</u>	<u>Current</u> <u>+ 10%</u>	<u>2020</u> <u>2020 + 10%</u>
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## 2. Bed and Breakfast

1. License Fee	\$112.00	\$124.00	\$115.00	\$126.00
2. Pre-inspection Fee For New Buildings or Change of Use	\$306.00		\$306.00	
Pre-inspection Fee for Change of Owner			\$229.00	
3. Re-inspection Fee	\$173.00		\$200.00	
4. Re-inspection 2 Fee			\$200.00	

## 3. Hotel/Motel

### (a) 05-30 Sleeping Rooms

1. License Fee	\$209.00	\$230.00	\$215.00	\$236.00
2. Pre-inspection Fee For New Buildings or Change of Use	\$489.00		\$489.00	
Pre-inspection Fee for Change of Owner			\$366.00	
3. Re-inspection Fee	\$295.00		\$200.00	
4. Re-inspection 2 Fee			\$295.00	

### (b) 31-99 Sleeping Rooms

1. License Fee	\$285.00	\$314.00	\$293.00	\$322.00
2. Pre-inspection Fee For New Buildings or Change of Use	\$678.00		\$678.00	
Pre-inspection Fee for Change of Owner			\$508.00	
3. Re-inspection Fee	\$408.00		\$200.00	
4. Re-inspection 2 Fee			\$408.00	

### (c) 100 – 199 Sleeping Rooms

1. License Fee	\$362.00	\$399.00	\$372.00	\$409.00
2. Pre-inspection Fee For New Buildings or Change of Use	\$810.00		\$810.00	
Pre-inspection Fee for Change of Owner			\$607.00	
3. Re-inspection Fee	\$515.00		\$200.00	
4. Re-inspection 2 Fee			\$515.00	

### (d) 200 or more Sleeping Rooms

1. License Fee	\$499.00	\$549.00	\$512.00	\$563.00
2. Pre-inspection Fee For New Buildings or Change of Use	\$1,208.00		\$1,208.00	
Pre-inspection Fee for Change of Owner			\$906.00	
3. Re-inspection Fee	\$714.00		\$200.00	
4. Re-inspection 2 Fee			\$714.00	

## 4. Tourist Rooming House (1-4 rooms)

1. License Fee	\$112.00	\$124.00	\$115.00	\$126.00
2. Pre-inspection Fee For New Buildings or Change of Use	\$306.00		\$306.00	
Pre-inspection Fee for Change of Owner			\$229.00	
3. Re-inspection Fee	\$173.00		\$200.00	
4. Re-inspection 2 Fee			\$200.00	

<u>Type</u>	<u>Current</u>	<u>Current</u>	<u>2020</u>
		<u>+ 10%</u>	<u>2020 + 10%</u>

### 5. Campground

#### (a) Campgrounds (1-25 sites)

1. License Fee	\$178.00	\$196.00	\$183.00	\$201.00
2. Pre-inspection Fee For New Buildings or Change of Use	\$387.00		\$387.00	
Pre-inspection Fee for Change of Owner			\$290.00	
3. Re-inspection Fee	\$244.00		\$200.00	
4. Re-inspection 2 Fee			\$244.00	

#### (b) Campground (26-50 sites)

1. License Fee	\$255.00	\$281.00	\$262.00	\$288.00
2. Pre-inspection Fee For New Buildings or Change of Use	\$576.00		\$576.00	
Pre-inspection Fee for Change of Owner			\$432.00	
3. Re-inspection Fee	\$357.00		\$200.00	
4. Re-inspection 2 Fee			\$357.00	

#### (c) Campground (51-99 sites)

1. License Fee	\$311.00	\$343.00	\$319.00	\$350.00
2. Pre-inspection Fee For New Buildings or Change of Use	\$714.00		\$714.00	
Pre-inspection Fee for Change of Owner			\$535.00	
3. Re-inspection Fee	\$433.00		\$200.00	
4. Re-inspection 2 Fee			\$433.00	

#### (d) Campground (100 - 199 sites)

1. License Fee	\$362.00	\$399.00	\$372.00	\$409.00
2. Pre-inspection Fee For New Buildings or Change of Use	\$846.00		\$846.00	
Pre-inspection Fee for Change of Owner			\$634.00	
3. Re-inspection Fee	\$510.00		\$200.00	
4. Re-inspection 2 Fee			\$510.00	

#### (e) Campground (200 or more sites)

1. License Fee	\$418.00	\$460.00	\$429.00	\$471.00
2. Pre-inspection Fee For New Buildings or Change of Use	\$984.00		\$984.00	
Pre-inspection Fee for Change of Owner			\$738.00	
3. Re-inspection Fee	\$591.00		\$200.00	
4. Re-inspection 2 Fee			\$591.00	

#### (f) Recreational/Educational Camps

1. License Fee	\$515.00	\$567.00	\$528.00	\$580.00
2. Pre-inspection Fee For New Buildings or Change of Use	\$1,224.00		\$1,224.00	
Pre-inspection Fee for Change of Owner			\$918.00	
3. Re-inspection Fee	\$734.00		\$200.00	
4. Re-inspection 2 Fee			\$734.00	

<u>Type</u>	<u>Current</u>	<u>Current</u>		<u>2020</u>	
			<u>+ 10%</u>	<u>2020</u>	<u>+ 10%</u>

**7. School Inspections (no state reimbursement, not a license)**

(a) Full Service Kitchen	\$448.00		\$460.00	
(b) Full Service Pre-Inspection Fee	\$448.00			
(c) Satellite Kitchen	\$153.00		\$157.00	
(d) Satellite Kitchen pre-Inspection	\$153.00			

**8. Retail Food Establishments**

(a) Food sales of at least \$1,000,000.00 and retail food establishment processes potentially hazardous food.

1. License Fee.	\$978.00	\$1,076.00	\$1,003.00	\$1,103.00
2. Pre-inspection Fee For New Buildings or Change of Use	\$1,020.00		\$1,020.00	
Pre-inspection Fee for Change of Owner			\$765.00	
3. Re-inspection Fee	\$459.00		\$175.00	
4. Re-inspection 2 Fee			\$459.00	

(b) Food sales of at least 25,000.00, but less than \$1,000,000.00 and retail food establishment processes potentially hazardous food.

1. License Fee.	\$378.00	\$416.00	\$388.00	\$426.00
2. Pre-inspection Fee For New Buildings or Change of Use	\$408.00		\$408.00	
Pre-inspection Fee for Change of Owner			\$306.00	
3. Re-inspection Fee	\$193.00		\$175.00	
4. Re-inspection 2 Fee			\$193.00	

(c) Food sales of at least \$25,000.00 and retail food establishment is engaged in food processing, but does not process potentially hazardous food.

1. License Fee.	\$271.00	\$299.00	\$278.00	\$305.00
2. Pre-inspection Fee For New Buildings or Change of Use	\$306.00		\$306.00	
Pre-inspection Fee for Change of Owner			\$229.00	
3. Re-inspection Fee	\$193.00		\$175.00	
4. Re-inspection 2 Fee			\$193.00	

<u>Type</u>	<u>Current</u>	<u>Current</u> <u>+ 10%</u>	<u>2020</u> <u>2020 + 10%</u>
(d) Food sales of less than \$25,000.00 and retail food establishment is engaged in food processing, but does not process potentially hazardous food.			

1. License Fee.	\$85.00	\$94.00	\$88.00	\$96.00
2. Pre-inspection Fee For New Buildings or Change of Use	\$91.00		\$91.00	
Pre-inspection Fee for Change of Owner			\$68.00	
3. Re-inspection Fee	\$91.00		\$175.00	
4. Re-inspection 2 Fee			\$175.00	

(e) Retail food establishment does not engage in food processing.

1. License Fee.	\$45.00	\$50.00	\$47.00	\$51.00
2. Pre-inspection Fee For New Buildings or Change of Use	\$0.00		\$0.00	
Pre-inspection Fee for Change of Owner			\$0.00	
3. Re-inspection Fee	\$91.00		\$175.00	
4. Re-inspection 2 Fee			\$175.00	

(f) Inspection fee for mobile retail food stands (no state reimbursement, not a license)	\$41.00		\$50.00	\$50.00
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## 9. Tattoo and Body-Piercing

(a) For a tattoo or body-piercing establishment.

1. License Fee.	\$137.00	\$151.00	\$141.00	\$155.00
2. Pre-inspection Fee For New Buildings or Change of Use	\$260.00		\$260.00	
Pre-inspection Fee for Change of Owner			\$195.00	
3. Re-inspection Fee	\$183.00		\$100.00	
4. Re-inspection 2 Fee			\$100.00	

(b) For a combined tattoo and body-piercing establishment.

1. License Fee.	\$224.00	\$247.00	\$230.00	\$253.00
2. Pre-inspection Fee For New Buildings or Change of Use	\$408.00		\$408.00	
Pre-inspection Fee for Change of Owner			\$306.00	
3. Re-inspection Fee	\$300.00		\$100.00	
4. Re-inspection 2 Fee			\$100.00	

(c) Temporary License	\$102.00	\$113.00	\$105.00	\$115.00
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<u>Type</u>	<u>Current</u>	<u>Current</u> <u>+ 10%</u>	<u>2020</u> <u>2020 + 10%</u>	
<b>10. Recreational Water</b>				
<b>(a) Public Swimming Pools</b>				
1. License Fee	\$449.00	\$300.00	\$308.00	\$338.00
2. Pre-inspection Fee For New Buildings or Change of Use	\$408.00		\$156.00	
Pre-inspection Fee for Change of Owner			\$117.00	
3. Re-inspection fee	\$75.00		\$100.00	
4. Re-inspection 2 Fee			\$100.00	
<b>(b) Swimming pools w Water Attraction</b>				
1. License Fee	\$522.00	\$300.00	\$308.00	\$338.00
2. Pre-inspection Fee For New Buildings or Change of Use	\$474.00		\$182.00	
Pre-inspection Fee for Change of Owner			\$136.00	
3. Re-inspection fee	\$75.00		\$100.00	
4. Re-inspection 2 Fee			\$100.00	
<b>(c) Swimming pools with Water Attraction with up to 2 slides</b>				
1. License Fee	\$748.00	\$175.00	\$180.00	\$198.00
2. Pre-inspection Fee For New Buildings or Change of Use	\$680.00		\$260.00	
Pre-inspection Fee for Change of Owner			\$195.00	
3. Re-inspection fee	\$125.00		\$100.00	
4. Re-inspection 2 Fee			\$100.00	
<b>(d) Swimming Pools with Additional Poolslides</b>				
1. License Fee	\$165.00	\$165.00	\$170.00	\$187.00
2. Pre-inspection Fee For New Buildings or Change of Use	\$150.00		\$150.00	
Pre-inspection Fee for Change of Owner			\$112.00	
3. Re-inspection fee	\$75.00		\$100.00	
4. Re-inspection 2 Fee			\$100.00	
<b>(e) Swimming Pools with Additional Waterslides</b>				
1. License Fee	\$165.00	\$165.00	\$170.00	\$187.00
2. Pre-inspection Fee For New Buildings or Change of Use	\$150.00		\$150.00	
Pre-inspection Fee for Change of Owner			\$112.00	
3. Re-inspection fee	\$75.00		\$100.00	
4. Re-inspection 2 Fee			\$100.00	

## RESOLUTION NO. 2019-\_\_\_\_\_

### **Accepting Parents Supporting Parents Program grant funding through the Wisconsin Department of Children and Families and creating one full-time Family Well-Being Coordinator position at the Human Services Department**

#### Executive Summary

Jefferson County Human Services was recently awarded a three-year grant from the Wisconsin Department of Children and Families to be one of three Innovation Zones in Wisconsin to implement a Parents Supporting Parents Program. The Parents Supporting Parenting is an evidence-based model that is aimed at empowering parents with lived Child Protective Services experience as mentors to parents within the child welfare system, while simultaneously integrating the voice of lived experience into the Wisconsin child welfare system. Experience with similar programs reported both tangible and intangible benefits including: a greater belief in one's self; hope; knowledge of how to advocate for themselves; organizational skills; access to resources; and weekly meetings and phone calls, along with other supports.

The new funding will be utilized to create one full-time Family Well-Being Coordinator position in the planning year and an undetermined number of full and part-time Family Well-Being Specialist positions in year 1 and beyond. In addition, funding will be used to contract with a clinical support provider(s), to attend trainings, and for other overhead expenses. The Family Well-Being Coordinator will require a Bachelor's Degree and ideally have professional experience with the child welfare system. They will provide training to their team of Family Well-Being Specialists, arrange for Clinical Support, provide oversight of day-to-day tasks of the program, coordinate case management, and provide individual supervision on cases.

The total award of the grant is for \$460,800. The payment schedule for this grant is \$77,800 in the planning year (2020), \$154,830 in year one (2021) and \$228,170 in year two (2022). After this contract period, Innovation Zones will be eligible for up to four annual contract renewals for full implementation of the program at reduced funding levels (2023 and beyond). Thereafter, these positions will be sustained through cost savings of returning children to their home, utilizing child welfare allocation, combining efforts with another county or counties, and/or Medicaid funding through the Comprehensive Community Services program.

On February 18, 2020, the Human Resources Committee reviewed the request from the Human Services Director. On March 10, 2020, the Finance Committee reviewed the request from the Human Services Director. The Human Resources and Finance Committees recommended forwarding this resolution to the County Board to accept the grant funding of \$77,800 in the planning year (2020) and create one full-time Family Well-Being Coordinator position at the Human Services Department.

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

WHEREAS, the Parents Supporting Parents program is an evidence-based model that is aimed at empowering parents with lived Child Protective Services experience as mentors to parents within the child welfare system, while simultaneously integrating the voice of lived experience into the Wisconsin child welfare system, and

WHEREAS, grant funding is available from the Wisconsin Department of Children and Families to implement a Parents Supporting Parents Program, and

WHEREAS, to further support families in the Child Protective Services program and promote a positive change in the way Child Protective Services interact with parents and families and vice versa, the Human Services Director requests, and the Human Resources and Finance Committees recommend, creation of one full-time Family Well-Being Coordinator position at the Human Services Department.

NOW, THEREFORE, BE IT RESOLVED that the 2020 County Budget be amended to accept the grant funding from the Wisconsin Department of Children and Families in the amount of \$77,800, and

BE IT FURTHER RESOLVED that the 2020 County Budget setting forth position allocations and funding at the Human Services Department be and is hereby amended to create one full-time Family Well-Being Coordinator position, to become effective upon passage.

*Fiscal Note: The Family Well-Being Coordinator is anticipated to start April, 2020, with salary and fringe benefits of \$61,293.47 for the remainder of 2020 and is fully funded through the Parents Supporting Parents grant of \$77,800.00; therefore, no tax-levy is required for these positions. The Finance Director is hereby authorized to make the necessary budget amendments to execute this resolution. This is a budget amendment. County Board approval requires a two-thirds vote of the entire membership of the County Board (20 votes of the 30 member County Board).*

Ayes\_\_\_\_\_ Noes\_\_\_\_\_ Abstain\_\_\_\_\_ Absent\_\_\_\_\_ Vacant\_\_\_\_\_

Requested By:  
Human Resources Committee

03-10-20

REVIEWED: County Administrator \_\_\_\_\_; Corporation Counsel \_\_\_\_\_; Finance Director \_\_\_\_\_

**JEFFERSON COUNTY  
BUDGET ADJUSTMENT OR AMENDMENT REQUEST**

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

Increase	Decrease	Org	Object	Project	Account Title	Amount
<input checked="" type="checkbox"/>	<input type="checkbox"/>	65073000	511210	63112	Wages	40,655.78
<input checked="" type="checkbox"/>	<input type="checkbox"/>	65073000	512144	63112	Health Insurance	11,996.25
<input checked="" type="checkbox"/>	<input type="checkbox"/>	65073000	512173	63112	Dental Insurance	828.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	65073000	512141	63112	FICA	3,569.17
<input checked="" type="checkbox"/>	<input type="checkbox"/>	65073000	512142	63112	Retirement	2,744.27
<input checked="" type="checkbox"/>	<input type="checkbox"/>	65073000	512151	63112	Health Savings Contrib	1,500.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	65073000	532332	63112	Mileage	2,509.30
<input checked="" type="checkbox"/>	<input type="checkbox"/>	65073000	532325	63112	Registration	1,000.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	65073000	532336	63112	Lodging	328.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	65073000	531303	63112	Computer Equip/Soft	1,250.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	65073000	531312	63112	Office Supplies	1,000.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	65073000	531326	63112	Advertising	800.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	65073000	533225	63112	Telephone	418.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	65073000	543954	63112	OH Allocation	7,780.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	65073000	531313	63112	Printing and Duplicating	-
<input checked="" type="checkbox"/>	<input type="checkbox"/>	65073000	531319	63112	Other Operating Supplies	145.23
<input checked="" type="checkbox"/>	<input type="checkbox"/>	65073000	529299	63112	Purchased Care and Serv	1,276.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	65073000	421001	63112	State Aid	(77,800.00)
<input type="checkbox"/>	<input type="checkbox"/>					
<input type="checkbox"/>	<input type="checkbox"/>					

Description of Adjustment:

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Department Head Signature \_\_\_\_\_ Date \_\_\_\_\_

County Administrator Signature \_\_\_\_\_ Date \_\_\_\_\_

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

**RESOLUTION NO. 2019-\_\_**

**Authorizing year-end requests to carry over funds for fiscal year 2020**

Executive Summary

At year end, departments are required to submit carryover requests for funds that are unspent. If the County Administrator approves the request, it is reviewed by the Finance Committee and acted on by the County Board for approval. There is a total of \$41,797,913.60 proposed to be carried over from fiscal year 2019 to fiscal year 2020, and of this amount, \$14,692,662.72 requires County Board approval. This resolution will authorize carryover funds of \$14,692,662.72 from fiscal year 2019 to fiscal year 2020. The Finance Committee considered this resolution at its March 10, 2020 meeting and recommended forwarding this resolution to the County Board for approval.

\_\_\_\_\_

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

WHEREAS, at the close of each fiscal year, it may be desirable to carry over funds in some accounts so that they can be used in the next budget year, and

WHEREAS, the Finance Committee has reviewed the collective requests of all departments to carry over the funds designated in the various accounts below, more particularly set forth in the Finance Committee minutes of March 10, 2020,

<b>Fund Type</b>	<b>Description</b>	<b>Requested Amount</b>	<b>Non-lapsing Request</b>
Governmental funds	Non-spendable	\$ 1,302,943.35	
Governmental funds	Spendable, restricted	1,852,031.54	1,852,031.54
Governmental funds	Spendable, committed	<u>6,367,856.81</u>	6,367,856.81
Governmental funds	Total	<u>\$ 9,522,831.70</u>	
Proprietary funds	Capital net position	\$ 25,802,307.53	
Proprietary funds	Restricted net position	154,258.89	154,258.89
Proprietary funds	Non-restricted net position	<u>6,318,515.48</u>	6,318,515.48
Proprietary funds	Total	<u>\$ 32,275,081.90</u>	

WHEREAS, the Finance Committee recommends certain funds be designated as non-lapsing for fiscal year 2020 in the amounts as listed above.

NOW, THEREFORE, BE IT RESOLVED that the funds in the accounts identified in the Finance Committee minutes of March 10, 2020, and referenced above, totaling \$14,692,662.72, are designated as non-lapsing in the 2019 budget and carried over to the 2020 departmental budgets which are hereby amended in the respective amounts.

*Fiscal Note: As a budget amendment, this resolution requires twenty (20) affirmative votes for passage.*

*Explanation of governmental funds: Non-spendable funds are funds that include prepaid items, deposits, and inventory accounts. Spendable, restricted funds are funds that are legally restricted by statutes, contracts, or funding source. Spendable, committed funds are funds that are spendable at the discretion of the County.*

*Explanation of proprietary funds (Highway): Capital net position represents items that are depreciated along with land (which is not depreciated). Restricted net position relates to municipal deposits for subsequent year work by the County. Non-restricted net position includes both required items and discretionary items.*

Ayes \_\_\_\_\_ Noes \_\_\_\_\_ Abstain \_\_\_\_\_ Absent \_\_\_\_\_ Vacant \_\_\_\_\_

Ayes :  
Noes .  
Absent :

Requested by  
Finance Committee

3-10-2020

**JEFFERSON COUNTY, WISCONSIN**  
**Budget Carryover Requests for the year ended December 31, 2019**

Note: When it states "as for 2020 budget" this is what is in the 2020 budget that was estimated as carryover, there may be another line item to adjust that amount to actual.

Department	Bus Unit	Acct #	Proj	Explanation	Non-Spendable Fund Bal	Spendable Fund Balances		Total
						Restricted	Committed	
General Rev and Exp	11001	1620*		Prepaid assets	916,162.97			
General Rev and Exp	11001	1610*		Inventory	141,685.52			
General Rev and Exp	11001	594808		Resolution 2015-36 Purchase Park Land of of County Hwy A			34,122.00	
General Rev and Exp	11001	521219		Carry forward professional services budget			12,451.94	
General Rev and Exp	11001	593399		Insurance claims - Z			77,254.07	
General Rev and Exp	11001	593399		Insurance claims - M			74,407.00	
General Rev and Exp	11001	593399		Insurance claims - T			13,833.37	
General Rev and Exp	11001	593399		Insurance claims - WC			45,000.00	
General Rev and Exp	11001	594808		Resolution 2016- Purchase Property at 302 & 304 S Center and 201 E Dodge St			9,882.26	
General Rev and Exp	11002	599908		Strategic plan initiatives			320,000.00	
General Rev and Exp	11003	699700		Revolving Loan Fund			400,000.00	<b>2,044,799.13</b>
Administration	11101	521219		LTE Assistance with Strategic Plan Initiatives			56,159.08	
Administration	11101	533228		Broadband initiative			45,610.00	
Administration	11101	521219		EMS study final payment			6,650.00	
Administration	11101	532325		Professional development			4,500.00	<b>112,919.08</b>
Central Services	11201	594822		Elevator upgrade - Courthouse			218,820.00	
Central Services	11201	521219		Architect/Engineering			200,000.00	<b>418,820.00</b>
Child Support	11301	532325		Post ARRA incentive funds - training			4,273.00	
Child Support	11301	532325		Medical Support revenue - training			2,586.00	<b>6,859.00</b>
Clerk of Courts	11401	594810		Courtroom technology upgrade			75,000.00	<b>75,000.00</b>
County Board	11602	593409		Remaining 2017 budget for Literacy Council			2,500.00	
County Board	11603	699700		Historical Commission restricted funds carried forward from 2019		2,514.44		<b>5,014.44</b>
County Clerk	11705	699700		Adjust beginning carryover to actual amount		(72.60)		
County Clerk	11705	699700		Budgeted carryover for 2020		113.35		<b>40.75</b>
Economic Development	11901	699701		JCEDC vested benefit reserve budgeted for 2020		28,436.00		
Economic Development	11901	699701		Adjust beginning carryover to actual amount		7,322.26		
Economic Development	11901	699700		Budgeted carryover for 2020		196,591.62		
Economic Development	11901	699700		Adjust beginning carryover to actual amount		51,352.28		
Economic Development	11902	699700		Budgeted carryover for 2020		0.00		
Economic Development	11902	699700		Adjust beginning carryover to actual amount		94,029.11		<b>377,731.27</b>
Emergency Mgmt	12006	699992		Revenue from Hazmat-Train Derailment-Replace supplies			915.50	<b>915.50</b>
Fair Park	12101	521219		Feasibility study			30,000.00	
Fair Park	12103	699800		Adjust beginning carryover to actual amount		16,744.57		
Fair Park	12103	699800		Budgeted carryover for 2020		0.00		<b>46,744.57</b>
Finance Department	12201	594818		Munis Upgrade including Enterprise Asset Management			85,000.00	<b>85,000.00</b>
Human Resources	12301	521219		Assistance with Personnel Ordinance			10,557.40	
Human Resources	12301	594818		ERP System (Tyler Munis)			10,827.85	
Human Resources	12301	521228		Training funds for Leadership Academy			1,264.70	<b>22,649.95</b>

**JEFFERSON COUNTY, WISCONSIN**  
**Budget Carryover Requests for the year ended December 31, 2019**

Land Conservation	12404	699700	DNR Healthy Lakes Grant	2,200.00		
Land Conservation	12407	699700	Adjust beginning carryover to actual amount		(25,479.66)	
Land Conservation	12407	699800	Farmland Preservation, capital as per 2019 budget		157,530.00	<b>134,250.34</b>
Land Information	12503	594819	25305 Building outline delineation County-wide - \$20,000			
Land Information	12503	521219	25303 Parcel fabric - \$22,000			
Land Information	12503	699700	Adjust beginning carryover to actual amount	54,048.28		
Land Information	12503	699700	Budgeted carryover for 2020	48,340.90		<b>102,389.18</b>
Medical Examiner	12701	594821	Crypt at Potter's Field		1,549.52	<b>1,549.52</b>
MIS	77001	594810	Router for internet pipe		8,000.00	<b>8,000.00</b>
Parks Department	12801	594820	Indian Mounds Park - Signs		5,000.00	
Parks Department	12813	594829	Flood Mitigation Property Management Plan		10,000.00	
Parks Department	12801	594821	Pohlman Park Silo Improvements		8,800.00	
Parks Department	12801	521219	Update Parks master plan		35,000.00	
Parks Department	12802	699800	Adjust beginning carryover to actual amount	1,897.23		
Parks Department	12802	699800	Remaining Carol Liddle estate funds,budgeted carryover for 2020	84,230.45		
Parks Department	12803	699700	Remaining Carlin Weld Parks funds, restricted by source	(990.01)		
Parks Department	12803	699700	Carlin Weld Park funds as per 2020 budget	10,000.00		
Parks Department	12804	485200	Acquisition of land adjacent to Korth Park - \$337,500 donation revenue			
Parks Department	12804	594808	Acquisition of land adjacent to Korth Park - \$450,000 land acquisition expense			
Parks Department	12804	699700	Acquisition of land adjacent to Korth Park - use of fund balance		112,500.00	
Parks Department	12805	699700	Adjust beginning carryover to actual amount		25,267.65	
Parks Department	12805	699700	Carnes Park Development funds as per 2020 budget		187,944.26	
Parks Department	12807	699700	Remaining Garman Nature Preserve, budgeted carryover for 2020	0.00		
Parks Department	12807	699700	Remaining Garman Nature Preserve, restricted by source	27,028.77		
Parks Department	12808	699700	Remaining Glacial Heritage, restricted by source	18,445.00		
Parks Department	12810	699800	Mountain bike park	4,167.70		
Parks Department	12810	699700	Adjust beginning carryover to actual amount			
Parks Department	12810	699700	TAP Grant engineering and match		550,000.00	
Parks Department	12810	421099	28101 TAP Grant revenue - Interurban Trail - \$620,347.48			
Parks Department	12810	594820	28101 Engineering for Interurban Trail - \$185,904.68			
Parks Department	12810	594829	28101 Land improvements - Interurban trail - \$916,935.30			
Parks Department	12811	699992	Remaining Dog Park funds		65,343.04	
Parks Department	12811	699992	Remaining Dog Park funds as per 2020 budget		43,159.00	<b>1,187,793.09</b>
Planning/Zoning	12901	521219	Comprehensive Plan Update/Transportation Plan		62,177.83	
Planning/Zoning	12901	594813	Office printer replacement		8,600.00	
Planning/Zoning	12902	699700	Adjust beginning carryover to actual amount	65,743.52		
Planning/Zoning	12902	699700	Solid Waste funds as per 2020 budget	105,470.42		<b>241,991.77</b>
Sheriff Department	13101	594810	COBAN Detective Interview System		11,260.00	
Sheriff Department	13103	594810	911 Communications Project		1,075,850.00	
Sheriff Department	13103	531314	Radios for 911 communications project		105,000.00	
Sheriff Department	13104	594810	Replacement routers for Annex		9,900.00	
Sheriff Department	13105	594819	Fencing at shooting range		20,000.00	
Sheriff Department	13106	594810	Body scanner for jail intake		150,000.00	
Sheriff Department	13106	699700	31602 Jail health fund reserve		100,000.00	
Sheriff Department	13106	521219	PREA audit for Jail		5,000.00	
Sheriff Department	13108	699700	Adjust beginning carryover to actual amount	(71.23)		
Sheriff Department	13108	699700	Jail assessment funds restricted by Wisconsin Statutes per 2020 budget	219,991.00		
Sheriff Department	13109	699992	31901 Remaining restricted donations -- K-9 related	28,318.42		
Sheriff Department	13109	699992	31902 Remaining restricted donations -- Community Program	7,204.54		
Sheriff Department	13109	699992	31904 Remaining restricted donations -- Honor Guard	2,213.89		
Sheriff Department	13109	699992	31906 Remaining restricted donations -- Tactical Air Wing	94.00		



**JEFFERSON COUNTY, WISCONSIN**  
**Budget Carryover Requests for the year ended December 31, 2019**

Sheriff Department	13109	699992	31907	Remaining restricted donations -- Dive Team	1,755.79			
Sheriff Department	13109	699992	31908	Remaining restricted donations -- DTF (included in 2020 budget)	624.19			
Sheriff Department	13110	699992		Funds restricted by source -- Drug Education	65.47			
Sheriff Department	13110	699992		Funds restricted by source -- Drug Education as per 2020 budget	1,565.30			
Sheriff Department	13111	699992		Funds restricted by source -- Drug Restitution	3,059.63			
Sheriff Department	13111	699992		Funds restricted by source -- Drug Restitution as per 2020 budget	7,014.00			
Sheriff Department	13112	699992		Funds restricted by source -- Vehicle Forfeiture as per 2020 budget	5,634.43			
Sheriff Department	13113	699992		Funds restricted by source -- Drug Task Force	(1,136.94)			
Sheriff Department	13113	699992		Funds restricted by source -- Drug Task Force - 2020 budget	4,932.84			
Sheriff Department	13114	699992		Funds restricted by source -- Federal Forfeitures	(4,193.68)			
Sheriff Department	13114	699992		Funds restricted by source -- Federal Forfeitures as per 2020 budget	207,377.76			
Sheriff Department	13115	699992		Funds restricted by source -- CEASE Marijuana as per 2020 budget	201.00			
Sheriff Department	13116	699992		Funds restricted by source -- State Forfeitures	(1,457.02)			
Sheriff Department	13116	699992		Funds restricted by source -- State Forfeitures as per 2020 budget	37,700.44			<b>1,997,903.83</b>
<hr/>								
UW Extension	13301	699700		Donation from Dec 2008 regarding 4-H fees			(1,390.00)	
UW Extension	13301	699700		Donation from Dec 2008 regarding 4-H fees, per 2020 budget			1,680.00	
UW Extension	13301	594813		Tables for rooms 8 & 9			10,000.00	
UW Extension	13302	699700		Adjust beginning carryover to actual amount			(1,339.32)	
UW Extension	13302	699700		UWEX Program as per 2020 budget			2,127.75	
UW Extension	13303	699700		Adjust beginning carryover to actual amount			(1,367.76)	
UW Extension	13303	699700		Remaining funds Agricultural program as per 2020 budget			6,406.89	
UW Extension	13303780	699700		Adjust beginning carryover to actual amount			(303.14)	
UW Extension	13303780	699700		Remaining funds Master Gardener Program as per 2020 budget			3,058.81	
UW Extension	13303781	699700		Adjust beginning carryover to actual amount			(2,382.72)	
UW Extension	13303781	699700		Pesticide Programs as per 2020 budget			8,631.31	
UW Extension	13303782	699700		Adjust beginning carryover to actual amount			176.41	
UW Extension	13303782	699700		Tractor Safety Program as per 2020 budget			3,867.91	<b>29,166.14</b>
<hr/>								
Veterans Services	13402	699992		Adjust beginning carryover to actual amount			4,964.00	
Veterans Services	13402	699992		Gift card inventory reserve			1,800.00	
Veterans Services	13402	699992		Budgeted carryover for 2020			0.00	<b>6,764.00</b>
<hr/>								
Fleet Management	71000	594811		Fleet modernization			350,000.00	<b>350,000.00</b>
<hr/>								
<b>General Fund Totals</b>					<b>1,057,848.49</b>	<b>1,338,507.12</b>	<b>4,859,945.95</b>	<b>7,256,301.56</b>
<hr/>								
Health Department	24	351300		Prepaid asset reserve (Prepaid Health Ins paid by Employer)	16,316.66			
Health Department	24	354900		Working capital (3 Month Operating Expense)			391,668.00	
Health Department	24	354900		Working capital (3 Month deficit)			(72,689.66)	
Health Department	4115	699700		Operating to reduce levy as per 2020 budget			124,809.00	<b>460,104.00</b>
<hr/>								
Human Services	25	353100		Prepaid asset reserve	228,778.20			
Human Services	66001	531344		Donation Account - Mental Health Recovery			754.37	
Human Services	66002	531344		Donation Account - Zero Suicide			1,266.27	
Human Services	66009	531344		Donation Account - C&F Basket Sale			429.00	
Human Services	66011	531344		Donation Account - Child Abuse			10,999.92	
Human Services	66012	531344		Donation Account - Child/Family			1,889.60	
Human Services	66015	531344		Donation Account - Homeless Families			500.00	
Human Services	66016	531344		Donation Account - Foster Parents			966.39	
Human Services	66017	531344		Donation Account - FP Recruit			2,511.07	
Human Services	66018	531344		Donation Account - Juvenile Justice			1,485.99	
Human Services	66019	531344		Donation Account - Safe & Stable Families			4,020.98	
Human Services	66021	531344		Donation Account - Sports Scholarship			448.00	
Human Services	66022	531344		Donation Account - Books for Babies			271.23	
Human Services	66025	531344		Donation Account - CSP Consumer Council			528.73	

**JEFFERSON COUNTY, WISCONSIN**  
**Budget Carryover Requests for the year ended December 31, 2019**

Human Services	66026	531344	Donation Account - Project YES	840.37	
Human Services	66027	531344	Donation Account - CCS Donations	462.40	
Human Services	66030	531344	Donation Account - United Way Truancy Project	2,836.00	
Human Services	66084	531344	Donation Account - ADRC	100.00	
Human Services	65195	531304	Vehicle escrow	39,426.76	
Human Services	63001	594950	Human Services Reserve Fund		650,000.00
Human Services	65020	555501	Rental assistance for New Beginnings		15,000.00
Human Services	65000	532325	DBT training cost		3,975.00
Human Services	65000	532326	DBT lodging		900.00
Human Services	65001	532325	Motivational interviewing - C&F		24,360.00
Human Services	65210	594813	Motivational interviewing - BH		17,640.00
Human Services	65000	593391	Prior year expenses - hospitalizations		20,000.00
Human Services	65000	554504	Additional hospitalizations in 2020		75,000.00
Human Services	65000	555107	Additional transportation costs for emergency detentions		15,000.00
Human Services	65200	531303	Additional laptops, docking stations, monitors for staff		8,500.00
Human Services	65190	511210	Emergency help for fiscal/compliance		6,500.00
Human Services	65000	511210	Outpatient therapist - 8 months		57,323.96
Human Services	65000	455401	Outpatient therapist - revenue		(19,157.17)
Human Services	65210	594810	Salter for winter maintenance		7,191.00
Human Services	65210	594822	Add swipe card security to approx 7 doors - CSP, LH, intake		15,000.00
Human Services	65210	594810	Water dispensers for HS buildings		14,000.00
Human Services	65210	594822	Duress buttons - not done in 2018/2019		13,200.00
Human Services	65210	594820	Expand LH/CSP parking lot - not done in 2018/2019		12,380.00
					<b>1,235,328.07</b>
Capital Projects	8151	594950	Committed for future projects		571,098.07
					<b>571,098.07</b>

**Total Governmental Funds**

**1,302,943.35    1,852,031.54    6,367,856.81    9,522,831.70**

				<b>Proprietary Funds -- Net Position</b>			
				<b>Capital</b>	<b>Restricted</b>	<b>Non-Restricted</b>	<b>Total</b>
Highway Department	5	361100	Capital net position	25,543,265.96			
Highway Department	5	361200	Contributed capital -- state salt shed/brine equipment	259,041.57			
Highway Department	5	3625xx	Road equity, multiple municipalities		154,258.89		
Highway Department	5	362600	Restricted for Pension Benefit		0.00		
Highway Department	5	363100	Maintain inventory balances at 2006 levels			(61,845.28)	
Highway Department	5	363200	Over-recovered fringe benefit pool to be allocated in 2016			(33,660.17)	
Highway Department	5	363250	Over-recovered small tools pool to be allocated in 2016			80.29	
Highway Department	5	363260	PBM Reserve			211,323.52	
Highway Department	5	363350	Inventory net position			1,662,295.45	
Highway Department	5	363400	Prepaid asset reserve (Prepaid Health Ins paid by Employer)			62,324.90	
Highway Department	53241	699992	Fixed Asset replacement (machinery operations)			2,691,484.02	
Highway Department	53311	699992	General Maintenance			583,554.15	
Highway Department	53312	699992	Cty Hwy Construction to finish CTH A (Crossmand Rd.-Lake Mills)			780,836.92	
Highway Department	53312	699992	Cty Hwy Construction to finish CTH J (STH 106 to US 12)			100,000.00	
Highway Department	53313	699992	Winter maintenance balance for future Winter Maintenance expense			322,121.68	
<b>Totals</b>				<b>25,802,307.53</b>	<b>154,258.89</b>	<b>6,318,515.48</b>	<b>32,275,081.90</b>

Total all Funds

**41,797,913.60**

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Jefferson County  
FLEXIBLE PERIOD REPORT

FROM 2019 01 TO 2019 12

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
<hr/>							
12201 Finance							
12201 411100 General Property Taxes	-498,690	0	-498,690	-498,690.00	.00	.00	100.0%
12201 412100 Sales Taxes From County	-100	0	-100	-169.70	.00	69.70	169.7%
12201 451004 Garnishment Fees	-15	0	-15	-60.00	.00	45.00	400.0%
12201 451005 Child Support Fees	-1,500	0	-1,500	-800.97	.00	-699.03	53.4%
12201 451312 Emp Payroll Charges	-50	0	-50	-182.00	.00	132.00	364.0%
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	-17,471.71	.00	2,471.71	116.5%
12202 451032 Cobra Premium Recovery	-2,600	0	-2,600	-2,368.44	.00	-231.56	91.1%
12202 451045 Employee Premiums	-460,000	0	-460,000	.00	.00	-460,000.00	.0%
TOTAL General Fund	-977,955	-5,000	-982,955	-519,742.82	.00	-463,212.18	52.9%
TOTAL REVENUES	-977,955	-5,000	-982,955	-519,742.82	.00	-463,212.18	

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Jefferson County  
FLEXIBLE PERIOD REPORT

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FROM 2019 01 TO 2019 12

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	185,423.08	.00	2,159.92	98.8%
12201 511210 Wages-Regular	137,401	0	137,401	141,369.38	.00	-3,968.38	102.9%
12201 511220 Wages-Overtime	0	0	0	2,090.68	.00	-2,090.68	.0%
12201 511330 Wages-Longevity Pay	885	0	885	885.00	.00	.00	100.0%
12201 512141 Social Security	24,929	0	24,929	24,466.08	.00	462.92	98.1%
12201 512142 Retirement (Employer)	21,344	0	21,344	21,643.92	.00	-299.92	101.4%
12201 512144 Health Insurance	65,775	0	65,775	42,020.21	.00	23,754.79	63.9%
12201 512145 Life Insurance	150	0	150	160.16	.00	-10.16	106.8%
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	3,911.68	.00	336.32	92.1%
12201 521213 Accounting & Auditing	13,530	0	13,530	17,465.00	.00	-3,935.00	129.1%
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 531100 Permits Purchased	0	0	0	10.00	.00	-10.00	.0%
12201 531303 Computer Equipmt & Software	550	0	550	2,407.00	.00	-1,857.00	437.6%
12201 531311 Postage & Box Rent	2,300	0	2,300	2,172.45	.00	127.55	94.5%
12201 531312 Office Supplies	2,900	0	2,900	2,320.99	.00	579.01	80.0%
12201 531313 Printing & Duplicating	700	0	700	2,052.33	.00	-1,352.33	293.2%
12201 531321 Publication Of Legal Notice	0	0	0	168.75	.00	-168.75	.0%
12201 531324 Membership Dues	1,010	0	1,010	777.72	.00	232.28	77.0%
12201 532325 Registration	2,240	0	2,240	1,852.00	.00	388.00	82.7%
12201 532332 Mileage	640	0	640	484.30	.00	155.70	75.7%
12201 532334 Commercial Travel	550	0	550	367.98	.00	182.02	66.9%
12201 532335 Meals	300	0	300	126.88	.00	173.12	42.3%
12201 532336 Lodging	2,080	0	2,080	1,714.72	.00	365.28	82.4%
12201 532339 Other Travel & Tolls	0	0	0	92.05	.00	-92.05	.0%
12201 533225 Telephone & Fax	100	0	100	77.78	.00	22.22	77.8%
12201 535242 Maintain Machinery & Equip	250	0	250	537.10	.00	-287.10	214.8%
12201 571004 IP Telephony Allocation	472	0	472	502.20	.00	-30.20	106.4%
12201 571005 Duplicating Allocation	75	0	75	53.62	.00	21.38	71.5%
12201 571009 MIS PC Group Allocation	8,995	0	8,995	7,085.90	.00	1,909.10	78.8%
12201 571010 MIS Systems Grp Alloc(ISIS)	3,600	0	3,600	3,589.01	.00	10.99	99.7%
12201 591519 Other Insurance	1,947	0	1,947	2,611.63	.00	-664.63	134.1%
12201 594818 Capital Computer	0	5,000	5,000	-1,401.85	.00	6,401.85	28.0%
<hr/>							
12202 Dental Insurance Allocation							
12202 599951 Year End Alloc	0	0	0	4,559.41	.00	-4,559.41	.0%

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Jefferson County  
FLEXIBLE PERIOD REPORT

FROM 2019 01 TO 2019 12

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12202 599982 Retiree Dental Claims	12,000	0	12,000	12,579.10	.00	-579.10	104.8%
12202 599984 Cobra Dental Claims	6,000	0	6,000	1,525.20	.00	4,474.80	25.4%
12202 599986 Administrative Fees Dental	24,000	0	24,000	.00	.00	24,000.00	.0%
12202 599989 Employee Dental Claims	434,500	0	434,500	.00	.00	434,500.00	.0%
12202 599992 Administrative Dental Retiree	1,100	0	1,100	1,176.44	.00	-76.44	106.9%
TOTAL General Fund	977,955	5,000	982,955	496,627.90	.00	486,327.10	50.5%
TOTAL EXPENSES	977,955	5,000	982,955	496,627.90	.00	486,327.10	

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Jefferson County  
FLEXIBLE PERIOD REPORT

FROM 2019 01 TO 2019 12

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<hr/>							
13201 County Treasurer							
<hr/>							
13201 411100 General Property Taxes	1,111,661	0	1,111,661	1,111,661.04	.00	-.04	100.0%
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	-4,731.85	.00	1,731.85	157.7%
13201 418100 Interest On Taxes	-300,000	0	-300,000	-296,122.06	.00	-3,877.94	98.7%
13201 441030 Ag Use Conversion Penalty	-10,000	0	-10,000	-20,092.82	.00	10,092.82	200.9%
13201 451007 Treasurers Fees	-400	0	-400	-533.50	.00	133.50	133.4%
13201 481001 Interest & Dividends	-966,000	0	-966,000	-1,179,764.03	.00	213,764.03	122.1%
13201 481004 Fair Market Value Adjustment	0	0	0	-166,098.88	.00	166,098.88	.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	-12,900.00	.00	.00	100.0%
13202 482002 Rent Of County Property	0	0	0	-19,313.20	.00	19,313.20	.0%
13202 483005 Gain/Loss-Sale Forclosed Prpt	0	0	0	-62,879.68	.00	62,879.68	.0%
<hr/>							
13203 Plat Books							
<hr/>							
13203 411100 General Property Taxes	1,335	0	1,335	1,335.00	.00	.00	100.0%
13203 451010 Sale Of Maps & Plat Books	-2,250	0	-2,250	560.80	.00	-2,810.80	24.9%
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	-709,721.98	.00	468,082.98	293.7%
TOTAL REVENUES	-241,639	0	-241,639	-709,721.98	.00	468,082.98	

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Jefferson County  
FLEXIBLE PERIOD REPORT

FROM 2019 01 TO 2019 12

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	70,232.46	.00	-11.46	100.0%
13201 511210 Wages-Regular	46,356	0	46,356	35,810.50	.00	10,545.50	77.3%
13201 511220 Wages-Overtime	0	0	0	593.63	.00	-593.63	.0%
13201 511330 Wages-Longevity Pay	174	0	174	171.10	.00	2.90	98.3%
13201 512141 Social Security	8,931	0	8,931	7,583.04	.00	1,347.96	84.9%
13201 512142 Retirement (Employer)	7,647	0	7,647	7,009.20	.00	637.80	91.7%
13201 512144 Health Insurance	31,692	0	31,692	23,970.53	.00	7,721.47	75.6%
13201 512145 Life Insurance	94	0	94	7.10	.00	86.90	7.6%
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	1,584.40	.00	705.60	69.2%
13201 521232 Investment Advisor Fees	30,000	0	30,000	29,676.77	.00	323.23	98.9%
13201 531298 United Parcel Service	100	0	100	.00	.00	100.00	.0%
13201 531311 Postage & Box Rent	7,500	0	7,500	6,154.43	.00	1,345.57	82.1%
13201 531312 Office Supplies	1,000	0	1,000	1,798.37	.00	-798.37	179.8%
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	62.71	.00	37.29	62.7%
13201 535242 Maintain Machinery & Equip	200	0	200	349.15	.00	-149.15	174.6%
13201 571004 IP Telephony Allocation	283	0	283	301.32	.00	-18.32	106.5%
13201 571005 Duplicating Allocation	149	0	149	114.38	.00	34.62	76.8%
13201 571009 MIS PC Group Allocation	6,628	0	6,628	5,221.19	.00	1,406.81	78.8%
13201 571010 MIS Systems Grp Alloc(ISIS)	1,604	0	1,604	1,599.29	.00	4.71	99.7%
13201 591519 Other Insurance	785	0	785	845.87	.00	-60.87	107.8%
13201 591521 Official Bonds	0	0	0	30.00	.00	-30.00	.0%
13201 593256 Bank Charges	1,500	0	1,500	1,425.80	.00	74.20	95.1%
<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	280.00	.00	-280.00	.0%

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Jefferson County  
FLEXIBLE PERIOD REPORT

FROM 2019 01 TO 2019 12

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	-5,250.00	.00	8,250.00	175.0%
13202 529299 Purchase Care & Services	2,000	0	2,000	11,168.96	.00	-9,168.96	558.4%
13202 531311 Postage & Box Rent	200	0	200	494.97	.00	-294.97	247.5%
13202 531313 Printing & Duplicating	100	0	100	41.60	.00	58.40	41.6%
13202 531321 Publication Of Legal Notice	6,000	0	6,000	11,072.88	.00	-5,072.88	184.5%
13202 531326 Advertising	500	0	500	.00	.00	500.00	.0%
13202 533221 Water	0	0	0	3,769.05	.00	-3,769.05	.0%
13202 593742 Uncollected Taxes	0	0	0	5,242.75	.00	-5,242.75	.0%
<hr/>							
13203 Plat Books							
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13203 531349 Other Operating Expenses	1,000	0	1,000	.00	.00	1,000.00	.0%
TOTAL General Fund	241,639	0	241,639	226,132.76	.00	15,506.24	93.6%
TOTAL EXPENSES	241,639	0	241,639	226,132.76	.00	15,506.24	



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FROM 2019 01 TO 2019 12

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	1,111,661.04	.00	-.04	100.0%
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	-4,731.85	.00	1,731.85	157.7%
13201 418100 Interest On Taxes	-300,000	0	-300,000	-296,122.06	.00	-3,877.94	98.7%
13201 441030 Ag Use Conversion Penalty	-10,000	0	-10,000	-20,092.82	.00	10,092.82	200.9%
13201 451007 Treasurers Fees	-400	0	-400	-533.50	.00	133.50	133.4%
13201 481001 Interest & Dividends	-966,000	0	-966,000	-1,179,764.03	.00	213,764.03	122.1%
13201 481004 Fair Market Value Adjustment	0	0	0	-166,098.88	.00	166,098.88	.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	-12,900.00	.00	.00	100.0%
13202 482002 Rent Of County Property	0	0	0	-19,313.20	.00	19,313.20	.0%
13202 483005 Gain/Loss-Sale Forclosed Prpt	0	0	0	-62,879.68	.00	62,879.68	.0%
<hr/>							
13203 Plat Books							
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13203 411100 General Property Taxes	1,335	0	1,335	1,335.00	.00	.00	100.0%
13203 451010 Sale Of Maps & Plat Books	-2,250	0	-2,250	560.80	.00	-2,810.80	24.9%
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	-709,721.98	.00	468,082.98	293.7%
TOTAL REVENUES	-241,639	0	-241,639	-709,721.98	.00	468,082.98	

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FLEXIBLE PERIOD REPORT

FROM 2019 01 TO 2019 12

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	-150,612.00	.00	.00	100.0%
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	-17,850.51	.00	4,850.51	137.3%
11301 421012 State Aid Cs + All Others	-762,018	0	-762,018	-803,378.06	.00	41,360.06	105.4%
11301 421013 Other Dept Wage Retention	-30,323	0	-30,323	-33,988.06	.00	3,665.06	112.1%
11301 421014 State Aid Wages Allocation	91,888	0	91,888	101,964.22	.00	-10,076.22	111.0%
11301 421050 CS Performance Based Inc	-160,200	0	-160,200	-166,237.00	.00	6,037.00	103.8%
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	-9,586.00	.00	2,586.00	136.9%
11301 421097 State Aid E-filing	0	0	0	-4,273.00	.00	4,273.00	.0%
11301 442004 Extradition Reimbursement	-200	0	-200	-3,813.51	.00	3,613.51	%
11301 451011 CS Prog Fee Reduce 66%	7,392	0	7,392	12,460.75	.00	-5,068.75	168.6%
11301 451013 NIVD Activities Reduction	-2,000	0	-2,000	-2,330.16	.00	330.16	116.5%
11301 451014 CS Program Fees	-11,000	0	-11,000	-14,984.92	.00	3,984.92	136.2%
11301 455003 Non-IVD Service Fees	-1,400	0	-1,400	-1,350.00	.00	-50.00	96.4%
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	-1,203,251.25	.00	56,951.25	105.0%
TOTAL REVENUES	-1,146,300	0	-1,146,300	-1,203,251.25	.00	56,951.25	

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FROM 2019 01 TO 2019 12

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	252,119.08	.00	-1,574.08	100.6%
11301 511210 Wages-Regular	451,112	0	451,112	434,302.01	.00	16,809.99	96.3%
11301 511220 Wages-Overtime	5,222	0	5,222	4,926.39	.00	295.61	94.3%
11301 511330 Wages-Longevity Pay	1,978	0	1,978	1,847.50	.00	130.50	93.4%
11301 512141 Social Security	54,227	0	54,227	51,461.50	.00	2,765.50	94.9%
11301 512142 Retirement (Employer)	46,430	0	46,430	45,497.13	.00	932.87	98.0%
11301 512144 Health Insurance	134,540	0	134,540	129,273.16	.00	5,266.84	96.1%
11301 512145 Life Insurance	276	0	276	279.74	.00	-3.74	101.4%
11301 512150 FSA Contribution	18,600	0	18,600	.00	.00	18,600.00	.0%
11301 512151 HSA Contribution	0	0	0	16,599.99	.00	-16,599.99	.0%
11301 512173 Dental Insurance	10,512	0	10,512	9,182.57	.00	1,329.43	87.4%
11301 521255 Paper Service	12,600	0	12,600	9,099.66	.00	3,500.34	72.2%
11301 521256 Genetic Tests	7,200	0	7,200	4,807.00	.00	2,393.00	66.8%
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	2,297.35	.00	402.65	85.1%
11301 529299 Purchase Care & Services	50,200	0	50,200	50,200.00	.00	.00	100.0%
11301 531003 Notary Public Related	240	0	240	120.00	.00	120.00	50.0%
11301 531301 Office Equipment	0	0	0	5,011.28	.00	-5,011.28	.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	227.55	.00	117.45	66.0%
11301 531311 Postage & Box Rent	17,400	0	17,400	16,166.94	.00	1,233.06	92.9%
11301 531312 Office Supplies	3,000	0	3,000	2,402.17	.00	597.83	80.1%
11301 531313 Printing & Duplicating	2,820	0	2,820	3,454.19	.00	-634.19	122.5%
11301 531314 Small Items Of Equipment	1,500	0	1,500	957.99	.00	542.01	63.9%
11301 531321 Publication Of Legal Notice	1,110	0	1,110	717.00	.00	393.00	64.6%
11301 531323 Subscriptions-Tax & Law	1,640	0	1,640	2,131.75	.00	-491.75	130.0%
11301 531324 Membership Dues	1,928	0	1,928	2,001.00	.00	-73.00	103.8%
11301 531326 Advertising	0	791	791	791.04	.00	-.04	100.0%
11301 531348 Educational Supplies	1,500	-839	661	1,510.50	.00	-849.50	228.5%
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	753.04	.00	246.96	75.3%
11301 532334 Commercial Travel	1,002	-1,002	0	.00	.00	.00	.0%
11301 532335 Meals	728	0	728	656.84	.00	71.16	90.2%
11301 532336 Lodging	1,916	0	1,916	1,724.26	.00	191.74	90.0%
11301 532339 Other Travel & Tolls	335	0	335	428.10	.00	-93.10	127.8%
11301 532340 Contracted Extraditions	8,500	0	8,500	11,310.98	.00	-2,810.98	133.1%
11301 533225 Telephone & Fax	450	0	450	446.59	.00	3.41	99.2%
11301 535242 Maintain Machinery & Equip	5,200	0	5,200	2,854.75	.00	2,345.25	54.9%

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Jefferson County  
FLEXIBLE PERIOD REPORT

FROM 2019 01 TO 2019 12

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11301 571004 IP Telephony Allocation	1,605	0	1,605	1,707.49	.00	-102.49	106.4%
11301 571005 Duplicating Allocation	171	0	171	36.56	.00	134.44	21.4%
11301 571009 MIS PC Group Allocation	26,510	0	26,510	20,884.76	.00	5,625.24	78.8%
11301 571010 MIS Systems Grp Alloc(ISIS)	9,906	0	9,906	9,873.53	.00	32.47	99.7%
11301 591519 Other Insurance	4,526	0	4,526	5,489.81	.00	-963.81	121.3%
TOTAL General Fund	1,146,300	0	1,146,300	1,110,162.20	.00	36,137.80	96.8%
TOTAL EXPENSES	1,146,300	0	1,146,300	1,110,162.20	.00	36,137.80	

**Jefferson County  
Contingency Fund  
For the Year Ended December 31, 2020**

Ledger Date	Description	General (599900)	Other (599908)	Vested Benefits (599909)	Authority	Publish Date
1-Jan-19	Tax Levy	625,131.00	0.00	300,000.00		
11-Feb-20	Jefferson County Law Enforcement Officers Assn.	(53,307.00)			Finance Committee	11-Feb-20
<b>Total amount available</b>		<b>571,824.00</b>	<b>0.00</b>	<b>300,000.00</b>		
Net		571,824.00	0.00	300,000.00		