

Finance Committee Agenda
Jefferson County
Jefferson County Courthouse
311 S. Center Avenue, *Room 205
Jefferson, WI 53549
***REVISED 05-07-2020**

Date: Thursday, May 14, 2020

Time: 8:30 a.m.

[Join Zoom Meeting](#)

<https://zoom.us/j/99172964403>

Meeting ID: 991 7296 4403#

Dial by your location: +1 301 715 8592 US (Germantown)

Committee members: Jones, Richard; Kutz, Russell; Rinard, Amy; Jaeckel, George; Nelan, Conor

1. Call to order
2. Roll call (establish a quorum)
3. Certification of compliance with the Open Meetings Law
4. ***Election of Committee Officers**
5. Approval of the agenda
6. Approval of Joint Executive and Finance Committee minutes for April 16, 2020
7. Communications
8. Public comment (Members of the public who wish to address the Committee on specific agenda items must register their request at this time)
9. Discussion and possible action on waiver of penalties and interest on delinquent taxes due after February 1, 2020 through October 1, 2020
10. Discussion and possible action on claims against Jefferson County
11. Discussion and possible action on 2020 projections of budget vs. actual revenues and expenditures
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
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
14. Reconvene in open session for action on closed session items if necessary
15. Review of the financial statements and department update for March 2020-Finance Department
16. Review of the financial statements and department update for March 2020-Treasurer's Office
17. Review of the financial statements and department update for March 2020-Child Support Department
18. Update on contingency fund balance
19. Discussion of funding for projects related to the new highway facilities and sale of old highway facilities
20. Set future meeting schedule, next meeting date, and possible agenda items
21. Review of invoices
22. Adjourn

Next scheduled meetings: Tuesday, June 9, 2020 (Regular Meeting)
 Thursday, July 9, 2020 (Regular Meeting)
 Thursday, August 13, 2020 (Regular Meeting)
 Monday, September 14, 2020 (Budget Hearings)
 Wednesday, September 16, 2020 (Budget Hearings)
 Thursday, September 17, 2020 (Budget Hearings)
 Friday September 18, 2020 (Budget Hearings and 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 BOARD
COMMITTEE MINUTES**

April 16, 2020

Joint Meeting

Executive and Finance Committee

1. Call to Order

Meeting was called to order by Schroeder at 8:30 a.m.

2. Roll Call

Executive Committee Members Present:

Jim Braughler, Jim Mode, Steve Nass, Amy Rinard and Jim Schroeder.

Finance Committee Members Present

Richard Jones, Russell Kutz, Amy Rinard, George Jaeckel, Conor Nelan

Others Present: Ben Wehmeier, County Administrator; Marc DeVries, Finance Director; Yelena Zarwell, Assistant Corporation Counsel; Terri Palm, HR Director; Tammy Worzalla, Sarana Stolar, Corporation Counsel; Audrey McGraw, County Clerk; Anita Martin, Supervisor Mike Kelly joined at 9:49 a.m.

3. Certification of compliance with Open Meeting Law Requirements

Wehmeier certified compliance with the Open Meetings Law.

4. Approval of the agenda

No Changes.

5. Approval of Finance Committee minutes for March 10, 2020

Draft minutes were provided for review.

Motion by Jaeckel/Kutz to approve the March 10, 2020 committee meeting minutes as presented. Motion passed 4-0. (Jones Abstained)

6. Approval of Executive Committee minutes for February 25, 2020

Draft minutes were provided for review.

Motion by Braughler/Mode to approve the February 25, 2020 committee meetings minutes as presented. Motion passed 5-0.

7. Approval of the March 10, 2020 and March 19, 2020 County Board minutes

Correct minutes were provided for review.

Motion by Mode/Nass to approve the March 10, 2020 and March 19, 2020 County Board minutes. Motion passed 5-0.

8. Communications

None

9. Public Comment

None

10. Discussion and possible action on procedure for Organizational Meeting

Wehmeier prepared a Power Point on the process for the County Board organizational meeting. The Planning and Zoning Committee has a public hearing scheduled for Thursday, April 24th so the new chair should be ready to appoint a temporary committee. Wehmeier suggests that the temporary committee remain the same as the current committee. He went over the county board survey responses. The meeting will be a combination of person to person at the fairgrounds and remote attendance. This meeting will be livestreamed on YouTube for the public. Oath of Office and swearing in is being worked on. County Board supervisors will be offered help with ZOOM if needed. The committee supports this plan

Executive Committee Motion by Braughler/Rinard to support this procedure for the County Board organizational meeting. . Motion passed 5-0.

Finance Committee Motion by Jones/Jaeckel to support this procedure for the County Board organizational meeting. . Motion passed 5-0.

11. Discussion and possible action on procedure for County Board Rules

The Executive Committee recommended draft County Board Rules at their January 29th meeting. Wehmeier asked if these should be acted on or if we should wait. Wehmeier said that if the new rules are not adopted that the current rules will go in to effect. The emergency order follows the timeframe of our emergency declaration. The issues that were a concern are adding the Broadband Working Group and the emergency order regarding remote attendance.

Executive Committee Motion by Nass/Mode to rescind the previous recommendation of the County Board Rules that were passed on January 29th and remain status quo, with the exception of adding the Broadband Working Group for 2020-2022. Motion passed 5-0.

12. Discussion and possible action on Annual Report Process

The committee supports a short verbal report at this time. Copies of previous annual reports are available on the website for review. No action taken.

13. Discussion and possible action on suspension of foreclosure on property tax delinquent properties under Jefferson County's Real Estate Tax Foreclosure Policy

Wehmeier explained that the Governor issued an order limiting evictions and foreclosures at this time. The committee supports this. Interest and penalties would continue to accrue during this time.

Motion by Jaeckel/Kutz to suspend foreclosures for the duration of the emergency declaration is in effect and review it again at a future date. . Motion passed 5-0.

14. Discussion on 2020 projections of budget vs actual revenues and expenditures

Wehmeier showed a Power Point and discussed issues and recommendations on projections, unemployment, revenues, property tax, sales tax, federal & state impacts, fund balance consideration and investments. DeVries asked the committee to begin thinking bout how we are going to balance bond rating while maintaining services. No action taken.

15. Review of the financial statements and department update for February 2020 – Finance Department

Financial statements were provided for review. No action taken.

16. Review of the financial statements and department update for February 2020 – Treasurer's Office

Financial statements were provided for review. No action taken.

17. Review of the financial statements and department update for February 2020 – Child Support Office

Financial statements were provided for review. No action taken.

18. Review of the financial statements and department update for February 2020 – Administration

Financial statements were provided for review. No action taken.

19. Review of the financial statements and department update for February 2020 – County Board

Financial statements were provided for review. No action taken.

20. Review of the financial statements and department update for February 2020 – Corporation Counsel

Financial statements were provided for review. No action taken.

21. Review of the financial statements and department update for February 2020 – County Clerk

Financial statements were provided for review. No action taken.

22. Review of the financial statements and department update for February 2020 – Clerk of Courts

Financial statements were provided for review. No action taken.

23. Update on contingency fund balance

A contingency fund balance report was provided for review. DeVries went over the report. The current fund balance is \$558,824. DeVries said that we may be relying on this fund to help us through this crisis.

24. **Discussion of funding for projects related to the new highway facilities and sale of old highway facilities**
Wehmeier said that they are working on the park and the road. The contractors are scheduled to begin their work in May. No action taken.
25. **Discussion and possible action on Continuity of Operations**
No Discussion. No action taken.
26. **Discussion and possible action of ratification of County Administrator action taken under the emergency declaration**
Wehmeier shared a Power Point showing highlighting the actions that have been taken by the County Administrator under the emergency declaration. He asked if this should be taken to the County Board or approved by committee. Under this emergency order the County Administrator has the authority to do anything that the County Board can do without going to County Board, but he wants to be transparent. The committees will approve these actions and not forward them to County Board.
Finance Committee Motion by Jaeckel/Jones to support the actions taken by the County Administrator under the emergency action. Motion passed 5-0
Executive Committee Motion by Nass/Braugler to support the actions taken by the County Administrator under the emergency action. Motion passed 5-0.
27. **County Administrator's monthly report**
Wehmeier shared a Power Point highlighting his activities in the past month No action taken.
28. **Set future meeting schedule, next meeting date and possible agenda items**
Both committees will wait until after the organization meeting and county board chair appointments to schedule their next meetings.
Future Items for Executive Committee:
 - Ratify County Administrator actionsFuture Items for Finance Committee:
 - Review of 5-year capital requests
29. **Review of invoices**
Invoices were provided for review ahead of time.
Finance Committee Motion by Jaeckel/Kutz to approve the invoices in the amount of \$2,784,432.44. Motion passed 5-0.
30. **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.**
Previous action on foreclosure on properties was taken. No further action was taken.
31. **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 did not go into closed session.
32. **Adjourn**
Executive Committee Motion by Rinard/Nass to adjourn at 10:42 a.m. Motion passed 5-0.
Finance Committee Motion by Jaeckel/Jones to adjourn at 10:42 a.m. Motion passed 5-0.



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

Yelena Zarwell
311 S Center Avenue
Jefferson, Wisconsin 53549

April 16, 2020

RE: Claimant: Lincoln Keeser
 Claim number: ALJC00000345
 Our Insured: Jefferson County
 Date of Loss: 2/9/2020

Dear Yelena Zarwell,

The above referenced claim was filed on 4/16/2020. 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,

A handwritten signature in black ink that reads 'Sandi Linqvist'. The signature is written in a cursive, flowing style.

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

RESOLUTION NO. 2020-_____

Disallowing Claim of Lincoln Keeser

Executive Summary

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

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

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

<u>Claimant</u>	<u>Date of Loss</u>	<u>Claim Filed</u>	<u>Description</u>	<u>Alleged Damages</u>
Lincoln Keeser	2/09/20	4/14/20	Lincoln Keeser alleges damages to his vehicle when it was allegedly struck by a Jefferson County plow that caused his vehicle to spin out and hit a pole.	\$4,903.06

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

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

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

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

Ayes ___ Noes ___ Abstain ___ Absent ___ Vacant ___.

Referred By
Finance Committee

05-12-20

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

JEFFERSON COUNTY
Revenues Collected Through 4/30/2020 (Unadjusted)

DEPARTMENT	REVISED BUDGET	ACTUALS	% COLLECTED
Administration Total	\$ (580,556.00)	\$ (135,512.00)	23.34%
Capital Projects and Debt Total	(1,136,443.00)	(388,583.16)	34.19%
Central Services Total	(876,789.00)	(291,088.97)	33.20%
Child Support Total	(1,098,294.00)	(298,584.60)	27.19%
Clerk of Courts Total	(2,965,996.00)	(877,698.74)	29.59%
Corporation Counsel Total	(405,012.00)	(135,004.00)	33.33%
County Board Total	(426,226.00)	(142,075.36)	33.33%
County Clerk Total	(389,113.00)	(104,190.90)	26.78%
District Attorney Total	(838,288.00)	(255,270.39)	30.45%
Economic Development Total	(498,223.00)	(95,820.00)	19.23%
Emergency Management Total	(2,383,672.00)	(31,432.68)	1.32%
Fair Park Total	(1,359,680.00)	(130,534.33)	9.60%
Finance Department Total	(985,425.00)	(328,094.52)	33.29%
General Revenues & Expenditure Total	(990,005.00)	1,589,794.34	-160.58%
Health Department Total	(1,644,525.00)	(380,486.18)	23.14%
Highway Department Total	(11,254,363.00)	(3,257,096.02)	28.94%
Human Resources Total	(543,314.00)	(174,419.16)	32.10%
Human Services Department Total	(26,544,871.00)	(5,640,275.72)	21.25%
Land & Water Conservation Total	(649,567.00)	(160,979.66)	24.78%
Land Information Total	(607,113.00)	(188,450.16)	31.04%
Library Total	(1,192,912.00)	(397,637.32)	33.33%
Management Information Systems Total	(1,560,518.00)	(531,197.37)	34.04%
Medical Examiner Total	(249,121.00)	(65,422.00)	26.26%
Parks Department Total	(2,194,535.00)	(350,238.53)	15.96%
Planning And Zoning Total	(621,246.00)	(152,364.28)	24.53%
Register Of Deeds Total	(359,231.00)	(132,935.20)	37.01%
Sheriff Department Total	(14,693,282.00)	(4,754,980.37)	32.36%
Treasurer Total	(264,432.00)	(477,971.70)	180.75%
UW Extension Total	(280,356.00)	(95,489.87)	34.06%
Veterans Services Total	(207,207.00)	(76,334.00)	36.84%
Grand Total	<u>\$ (77,800,315.00)</u>	<u>\$ (18,460,372.85)</u>	23.73%

JEFFERSON COUNTY
Expenditures through April 30, 2020 (Unadjusted)

DEPARTMENT	REVISED BUDGET	ACTUALS	% SPENT
Administration Total	\$ 693,475.00	\$ 173,426.71	25.01%
Capital Projects and Debt Total	7,136,443.00	1,314,299.58	18.42%
Central Services Total	1,296,610.00	366,108.76	28.24%
Child Support Total	1,105,152.00	361,756.94	32.73%
Clerk of Courts Total	3,040,996.00	805,124.00	26.48%
Corporation Counsel Total	415,011.00	111,482.37	26.86%
County Board Total	428,725.00	159,360.71	37.17%
County Clerk Total	389,112.00	530,251.32	136.27%
District Attorney Total	838,289.00	260,463.58	31.07%
Economic Development Total	544,898.00	137,687.51	25.27%
Emergency Management Total	2,384,589.00	71,501.90	3.00%
Fair Park Total	1,437,178.00	221,368.94	15.40%
Finance Department Total	1,070,425.00	292,815.12	27.36%
General Revenues & Expenditure Total	1,674,482.00	-	0.00%
Health Department Total	1,739,783.00	521,397.14	29.97%
Highway Department Total	11,254,363.00	2,551,165.72	22.67%
Human Resources Total	566,065.00	146,108.85	25.81%
Human Services Department Total	26,544,878.00	7,411,999.98	27.92%
Land & Water Conservation Total	648,987.00	157,606.34	24.28%
Land Information Total	696,445.00	205,447.46	29.50%
Library Total	1,192,912.00	1,192,144.01	99.94%
Management Information Systems Total	1,618,521.00	759,609.92	46.93%
Medical Examiner Total	250,671.00	77,484.22	30.91%
Parks Department Total	3,084,250.00	293,037.60	9.50%
Planning And Zoning Total	697,507.00	206,265.26	29.57%
Register Of Deeds Total	359,230.00	127,678.51	35.54%
Sheriff Department Total	16,558,144.00	4,745,240.81	28.66%
Treasurer Total	264,432.00	64,625.30	24.44%
UW Extension Total	290,354.00	113,831.43	39.20%
Veterans Services Total	207,584.00	65,948.25	31.77%
Grand Total	\$ 88,429,511.00	\$ 23,445,238.24	26.51%

05/12/2020
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Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2020 01 TO 2020 03

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	-496,515	0	-496,515	-124,128.75	.00	-372,386.25	25.0%
12201 412100 Sales Taxes From County	-150	0	-150	-33.68	.00	-116.32	22.5%
12201 451004 Garnishment Fees	-30	0	-30	-30.00	.00	.00	100.0%
12201 451005 Child Support Fees	-1,000	0	-1,000	-181.28	.00	-818.72	18.1%
12201 451312 Emp Payroll Charges	-130	0	-130	-36.00	.00	-94.00	27.7%
12201 474201 Fax Interdepartment	0	0	0	.00	.00	.00	.0%
12201 699992 Balance Forward Prior Year	0	0	0	.00	.00	.00	.0%
12201 699999 Budgetary Fund Balance	0	-85,000	-85,000	.00	.00	-85,000.00	.0%
<hr/>							
12202 Dental Insurance Allocation							
12202 451026 Retiree Ins Premium Recovery	-15,000	0	-15,000	-3,647.84	.00	-11,352.16	24.3%
12202 451032 Cobra Premium Recovery	-2,600	0	-2,600	-788.46	.00	-1,811.54	30.3%
12202 451043 County Board Premiums	0	0	0	-497.00	.00	497.00	.0%
12202 451045 Employee Premiums	-470,000	0	-470,000	-125,036.85	.00	-344,963.15	26.6%
12202 699999 Budgetary Fund Balance	0	0	0	.00	.00	.00	.0%
TOTAL General Fund	-985,425	-85,000	-1,070,425	-254,379.86	.00	-816,045.14	23.8%
TOTAL REVENUES	-985,425	-85,000	-1,070,425	-254,379.86	.00	-816,045.14	

05/12/2020
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Jefferson County
FLEXIBLE PERIOD REPORT

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FROM 2020 01 TO 2020 03

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	195,727	0	195,727	48,121.77	.00	147,604.74	24.6%
12201 511110 22101 Salary-Permanent Regula	0	0	0	185.09	.00	-185.09	.0%
12201 511210 Wages-Regular	143,861	0	143,861	35,410.87	.00	108,450.34	24.6%
12201 511210 22101 Wages-Regular	0	0	0	466.02	.00	-466.02	.0%
12201 511220 Wages-Overtime	0	0	0	474.32	.00	-474.32	.0%
12201 511310 Wages-Sick Leave	0	0	0	.00	.00	.00	.0%
12201 511320 Wages-Vacation Pay	0	0	0	.00	.00	.00	.0%
12201 511330 Wages-Longevity Pay	819	0	819	.00	.00	818.75	.0%
12201 511340 Wages-Holiday Pay	0	0	0	.00	.00	.00	.0%
12201 511350 Wages-Miscellaneous(Comp)	0	0	0	.00	.00	.00	.0%
12201 511380 Wages-Bereavement	0	0	0	.00	.00	.00	.0%
12201 512141 Social Security	25,446	0	25,446	6,217.12	.00	19,228.82	24.4%
12201 512141 22101 Social Security	0	0	0	46.76	.00	-46.76	.0%
12201 512142 Retirement (Employer)	22,977	0	22,977	5,671.58	.00	17,305.86	24.7%
12201 512142 22101 Retirement (Employer)	0	0	0	43.95	.00	-43.95	.0%
12201 512144 Health Insurance	43,196	0	43,196	9,734.06	.00	33,462.32	22.5%
12201 512144 22101 Health Insurance	0	0	0	165.37	.00	-165.37	.0%
12201 512145 Life Insurance	159	0	159	40.72	.00	118.04	25.6%
12201 512145 22101 Life Insurance	0	0	0	.83	.00	-.83	.0%
12201 512150 FSA Contribution	6,000	0	6,000	.00	.00	6,000.00	.0%
12201 512151 HSA Contribution	0	0	0	6,000.00	.00	-6,000.00	.0%
12201 512152 Limited FSA Contribution	0	0	0	.00	.00	.00	.0%
12201 512153 HRA Contribution	0	0	0	.00	.00	.00	.0%
12201 512173 Dental Insurance	4,344	0	4,344	901.33	.00	3,442.67	20.7%
12201 512173 22101 Dental Insurance	0	0	0	3.67	.00	-3.67	.0%
12201 521213 Accounting & Auditing	16,250	0	16,250	.00	.00	16,250.00	.0%
12201 521219 Other Professional Serv	3,650	0	3,650	.00	.00	3,650.00	.0%
12201 521296 Computer Support	3,443	0	3,443	3,085.26	.00	357.74	89.6%
12201 531003 Notary Public Related	0	0	0	.00	.00	.00	.0%
12201 531100 Permits Purchased	0	0	0	.00	.00	.00	.0%
12201 531243 Furniture & Furnishings	0	0	0	.00	.00	.00	.0%
12201 531301 Office Equipment	0	0	0	.00	.00	.00	.0%
12201 531303 Computer Equipmt & Software	550	0	550	602.00	.00	-52.00	109.5%
12201 531303 22101 Computer Equipmt & Soft	0	0	0	.00	.00	.00	.0%
12201 531311 Postage & Box Rent	2,400	0	2,400	692.99	.00	1,707.01	28.9%
12201 531312 Office Supplies	2,900	0	2,900	230.12	.00	2,669.88	7.9%
12201 531313 Printing & Duplicating	1,200	0	1,200	244.98	.00	955.02	20.4%
12201 531314 Small Items Of Equipment	0	0	0	.00	.00	.00	.0%

05/12/2020
08:43:47

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2020 01 TO 2020 03

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
12201 531321 Publication Of Legal Notice	0	0	0	.00	.00	.00	.0%
12201 531324 Membership Dues	1,060	0	1,060	690.00	.00	370.00	65.1%
12201 531326 Advertising	0	0	0	.00	.00	.00	.0%
12201 531351 Gas/Diesel	0	0	0	.00	.00	.00	.0%
12201 532325 Registration	1,270	0	1,270	875.00	.00	395.00	68.9%
12201 532332 Mileage	660	0	660	.00	.00	660.00	.0%
12201 532334 Commercial Travel	1,000	0	1,000	487.86	.00	512.14	48.8%
12201 532335 Meals	300	0	300	.00	.00	300.00	.0%
12201 532336 Lodging	3,080	0	3,080	.00	.00	3,080.00	.0%
12201 532339 Other Travel & Tolls	0	0	0	.00	.00	.00	.0%
12201 533225 Telephone & Fax	100	0	100	25.79	.00	74.21	25.8%
12201 535242 Maintain Machinery & Equip	700	0	700	170.65	.00	529.35	24.4%
12201 571004 IP Telephony Allocation	636	0	636	159.00	.00	477.00	25.0%
12201 571005 Duplicating Allocation	27	0	27	6.75	.00	20.25	25.0%
12201 571007 MIS Direct Charges	0	0	0	.00	.00	.00	.0%
12201 571009 MIS PC Group Allocation	10,040	0	10,040	2,510.01	.00	7,529.99	25.0%
12201 571010 MIS Systems Grp Alloc(ISIS)	3,494	0	3,494	873.51	.00	2,620.49	25.0%
12201 591519 Other Insurance	2,536	0	2,536	633.99	.00	1,902.02	25.0%
12201 594818 Capital Computer	0	85,000	85,000	4,200.00	.00	80,800.00	4.9%
12201 599999 Overdraft Transfer	0	0	0	.00	.00	.00	.0%
<hr/>							
12202 Dental Insurance Allocation							
12202 599951 Year End Alloc	0	0	0	.00	.00	.00	.0%
12202 599982 Retiree Dental Claims	12,000	0	12,000	4,891.50	.00	7,108.50	40.8%
12202 599984 Cobra Dental Claims	6,000	0	6,000	301.00	.00	5,699.00	5.0%
12202 599986 Administrative Fees Dental	24,000	0	24,000	6,125.88	.00	17,874.12	25.5%
12202 599989 Employee Dental Claims	444,500	0	444,500	113,041.43	.00	331,458.57	25.4%
12202 599991 IBNR Adjustment	0	0	0	.00	.00	.00	.0%
12202 599992 Administrative Dental Retiree	1,100	0	1,100	195.96	.00	904.04	17.8%
TOTAL General Fund	985,425	85,000	1,070,425	253,527.14	.00	816,897.86	23.7%
TOTAL EXPENSES	985,425	85,000	1,070,425	253,527.14	.00	816,897.86	

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Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2020 01 TO 2020 03

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
<hr/>							
13201 County Treasurer							
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13201 411100 General Property Taxes	994,368	0	994,368	248,592.00	.00	745,776.00	25.0%
13201 411300 DNR Pilot	-60,000	0	-60,000	-54,644.73	.00	-5,355.27	91.1%
13201 411500 Managed Forest	-4,000	0	-4,000	-5,384.08	.00	1,384.08	134.6%
13201 418100 Interest On Taxes	-300,000	0	-300,000	-99,472.75	.00	-200,527.25	33.2%
13201 441030 Ag Use Conversion Penalty	-12,000	0	-12,000	-356.96	.00	-11,643.04	3.0%
13201 451007 Treasurers Fees	-400	0	-400	-150.00	.00	-250.00	37.5%
13201 481001 Interest & Dividends	-850,000	0	-850,000	-266,973.62	.00	-583,026.38	31.4%
13201 481004 Fair Market Value Adjustment	0	0	0	-297,243.61	.00	297,243.61	.0%
13201 486004 Miscellaneous Revenue	0	0	0	-25.00	.00	25.00	.0%
13202 Tax Deed Expense							
<hr/>							
13202 411100 General Property Taxes	4,900	0	4,900	1,224.99	.00	3,675.01	25.0%
13202 482002 Rent Of County Property	-10,000	0	-10,000	.00	.00	-10,000.00	.0%
13202 483005 Gain/Loss-Sale Forclosed Prpt	-25,000	0	-25,000	.00	.00	-25,000.00	.0%
13203 Plat Books							
<hr/>							
13203 451010 Sale Of Maps & Plat Books	-2,250	0	-2,250	-242.64	.00	-2,007.36	10.8%
13203 451308 Postage Fees	-50	0	-50	-15.00	.00	-35.00	30.0%
TOTAL General Fund	-264,432	0	-264,432	-474,691.40	.00	210,259.40	179.5%
TOTAL REVENUES	-264,432	0	-264,432	-474,691.40	.00	210,259.40	

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Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2020 01 TO 2020 03

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
13201 County Treasurer							
13201 511110 Salary-Permanent Regular	71,200	0	71,200	17,895.71	.00	53,304.74	25.1%
13201 511210 Wages-Regular	48,098	0	48,098	10,749.77	.00	37,348.21	22.3%
13201 511220 Wages-Overtime	0	0	0	548.46	.00	-548.46	.0%
13201 511220 22101 Wages-Overtime	0	0	0	7.02	.00	-7.02	.0%
13201 511330 Wages-Longevity Pay	104	0	104	.00	.00	104.40	.0%
13201 512141 Social Security	8,678	0	8,678	2,060.45	.00	6,617.28	23.7%
13201 512141 22101 Social Security	0	0	0	.54	.00	-.54	.0%
13201 512142 Retirement (Employer)	8,060	0	8,060	1,970.59	.00	6,089.12	24.4%
13201 512142 22101 Retirement (Employer)	0	0	0	.47	.00	-.47	.0%
13201 512144 Health Insurance	32,397	0	32,397	5,766.44	.00	26,630.77	17.8%
13201 512145 Life Insurance	93	0	93	2.26	.00	90.26	2.4%
13201 512150 FSA Contribution	4,200	0	4,200	.00	.00	4,200.00	.0%
13201 512151 HSA Contribution	0	0	0	2,893.75	.00	-2,893.75	.0%
13201 512173 Dental Insurance	2,318	0	2,318	365.28	.00	1,953.12	15.8%
13201 521232 Investment Advisor Fees	30,000	0	30,000	7,548.73	.00	22,451.27	25.2%
13201 531298 United Parcel Service	100	0	100	.00	.00	100.00	.0%
13201 531303 Computer Equipmt & Software	300	0	300	.00	.00	300.00	.0%
13201 531311 Postage & Box Rent	8,000	0	8,000	643.50	.00	7,356.50	8.0%
13201 531312 Office Supplies	1,000	0	1,000	21.61	.00	978.39	2.2%
13201 531313 Printing & Duplicating	200	0	200	34.65	.00	165.35	17.3%
13201 531314 Small Items Of Equipment	300	0	300	.00	.00	300.00	.0%
13201 531321 Publication Of Legal Notice	3,000	0	3,000	.00	.00	3,000.00	.0%
13201 531324 Membership Dues	100	0	100	100.00	.00	.00	100.0%
13201 531326 Advertising	500	0	500	.00	.00	500.00	.0%
13201 532325 Registration	300	0	300	.00	.00	300.00	.0%
13201 532332 Mileage	350	0	350	.00	.00	350.00	.0%
13201 532335 Meals	35	0	35	.00	.00	35.00	.0%
13201 532336 Lodging	400	0	400	.00	.00	400.00	.0%
13201 533225 Telephone & Fax	100	0	100	20.62	.00	79.38	20.6%
13201 535242 Maintain Machinery & Equip	200	0	200	103.92	.00	96.08	52.0%
13201 571004 IP Telephony Allocation	508	0	508	126.99	.00	381.01	25.0%
13201 571005 Duplicating Allocation	127	0	127	31.74	.00	95.26	25.0%
13201 571009 MIS PC Group Allocation	7,398	0	7,398	1,849.50	.00	5,548.50	25.0%
13201 571010 MIS Systems Grp Alloc(ISIS)	1,557	0	1,557	389.25	.00	1,167.75	25.0%
13201 591519 Other Insurance	909	0	909	227.16	.00	681.44	25.0%
13201 593256 Bank Charges	1,500	0	1,500	350.00	.00	1,150.00	23.3%
13202 Tax Deed Expense							
13202 521212 Legal	100	0	100	.00	.00	100.00	.0%

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Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2020 01 TO 2020 03

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
13202 521219 Other Professional Serv	1,200	0	1,200	.00	.00	1,200.00	.0%
13202 521255 Paper Service	1,000	0	1,000	.00	.00	1,000.00	.0%
13202 521273 Title Search	5,000	0	5,000	-1,250.00	.00	6,250.00	25.0%
13202 529299 Purchase Care & Services	2,000	0	2,000	.00	.00	2,000.00	.0%
13202 531311 Postage & Box Rent	700	0	700	.00	.00	700.00	.0%
13202 531313 Printing & Duplicating	100	0	100	.00	.00	100.00	.0%
13202 531321 Publication Of Legal Notice	7,000	0	7,000	.00	.00	7,000.00	.0%
13202 531326 Advertising	5,000	0	5,000	.00	.00	5,000.00	.0%
13202 533221 Water	3,000	0	3,000	195.72	.00	2,804.28	6.5%
13202 593742 Uncollected Taxes	5,000	0	5,000	.00	.00	5,000.00	.0%
13203 Plat Books							
13203 531349 Other Operating Expenses	2,300	0	2,300	.00	.00	2,300.00	.0%
TOTAL General Fund	264,432	0	264,432	52,654.13	.00	211,777.87	19.9%
TOTAL EXPENSES	264,432	0	264,432	52,654.13	.00	211,777.87	

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Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2020 01 TO 2020 03

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
<hr/>							
11301 Child Support							
11301 411100 General Property Taxes	-108,206	0	-108,206	-27,051.51	.00	-81,154.49	25.0%
11301 421001 State Aid	-113,863	0	-113,863	.00	.00	-113,863.00	.0%
11301 421010 M S L Incentives	-15,000	0	-15,000	.00	.00	-15,000.00	.0%
11301 421011 State Aid Cs + Lab	0	0	0	.00	.00	.00	.0%
11301 421012 State Aid Cs + All Others	-772,689	0	-772,689	.00	.00	-772,688.91	.0%
11301 421013 Other Dept Wage Retention	0	0	0	.00	.00	.00	.0%
11301 421014 State Aid Wages Allocation	110,598	0	110,598	.00	.00	110,598.00	.0%
11301 421038 Cs Indirect Cost	0	0	0	.00	.00	.00	.0%
11301 421050 CS Performance Based Inc	-163,938	0	-163,938	.00	.00	-163,938.00	.0%
11301 421058 State Aid - Prior Year	0	0	0	.00	.00	.00	.0%
11301 421096 State Aid Medical Support	-8,000	0	-8,000	.00	.00	-8,000.00	.0%
11301 421097 State Aid E-filing	-19,716	0	-19,716	.00	.00	-19,716.00	.0%
11301 442004 Extradition Reimbursement	-1,000	0	-1,000	-863.31	.00	-136.69	86.3%
11301 451011 CS Prog Fee Reduce 66%	7,920	0	7,920	.00	.00	7,920.00	.0%
11301 451013 NIVD Activities Reduction	-2,000	0	-2,000	.00	.00	-2,000.00	.0%
11301 451014 CS Program Fees	-11,000	0	-11,000	-3,853.37	.00	-7,146.63	35.0%
11301 455003 Non-IVD Service Fees	-1,400	0	-1,400	-280.00	.00	-1,120.00	20.0%
11301 455021 Genetic Test Fee	0	0	0	.00	.00	.00	.0%
11301 486003 Non-Govt Reimbursements	0	0	0	.00	.00	.00	.0%
11301 699992 Balance Forward Prior Year	0	0	0	.00	.00	.00	.0%
11301 699999 Budgetary Fund Balance	0	-6,859	-6,859	.00	.00	-6,859.00	.0%
TOTAL General Fund	-1,098,294	-6,859	-1,105,153	-32,048.19	.00	-1,073,104.72	2.9%
TOTAL REVENUES	-1,098,294	-6,859	-1,105,153	-32,048.19	.00	-1,073,104.72	

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Jefferson County
FLEXIBLE PERIOD REPORT

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FROM 2020 01 TO 2020 03

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	ACTUALS	ENCUMBRANCES	AVAILABLE	PCT
100 General Fund	APPROP	ADJSTMTS	BUDGET			BUDGET	USED
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11301 Child Support							
11301 511110 Salary-Permanent Regular	259,633	0	259,633	64,295.38	.00	195,338.10	24.8%
11301 511210 Wages-Regular	459,406	0	459,406	112,590.31	.00	346,815.89	24.5%
11301 511220 Wages-Overtime	5,753	0	5,753	636.55	.00	5,116.32	11.1%
11301 511230 Wages-Regular Overtime	0	0	0	.00	.00	.00	.0%
11301 511240 Wages-Temporary	0	0	0	.00	.00	.00	.0%
11301 511310 Wages-Sick Leave	0	0	0	.00	.00	.00	.0%
11301 511320 Wages-Vacation Pay	0	0	0	.00	.00	.00	.0%
11301 511330 Wages-Longevity Pay	1,846	0	1,846	.00	.00	1,846.25	.0%
11301 511340 Wages-Holiday Pay	0	0	0	.00	.00	.00	.0%
11301 511350 Wages-Miscellaneous(Comp)	0	0	0	.00	.00	.00	.0%
11301 511380 Wages-Bereavement	0	0	0	.00	.00	.00	.0%
11301 512141 Social Security	54,216	0	54,216	13,193.93	.00	41,022.54	24.3%
11301 512142 Retirement (Employer)	49,048	0	49,048	11,982.63	.00	37,065.46	24.4%
11301 512144 Health Insurance	125,418	0	125,418	33,697.22	.00	91,720.88	26.9%
11301 512145 Life Insurance	275	0	275	71.81	.00	202.77	26.2%
11301 512146 Workers Compensation	0	0	0	.00	.00	.00	.0%
11301 512148 Unemployment Compensation	0	0	0	.00	.00	.00	.0%
11301 512150 FSA Contribution	14,600	0	14,600	.00	.00	14,600.00	.0%
11301 512151 HSA Contribution	0	0	0	17,800.00	.00	-17,800.00	.0%
11301 512152 Limited FSA Contribution	0	0	0	.00	.00	.00	.0%
11301 512153 HRA Contribution	0	0	0	.00	.00	.00	.0%
11301 512173 Dental Insurance	10,159	0	10,159	2,345.79	.00	7,813.41	23.1%
11301 521251 Transcripts	0	0	0	.00	.00	.00	.0%
11301 521253 Blood Tests	0	0	0	.00	.00	.00	.0%
11301 521255 Paper Service	11,000	0	11,000	2,700.50	.00	8,299.50	24.6%
11301 521256 Genetic Tests	6,000	0	6,000	1,725.00	.00	4,275.00	28.8%
11301 521296 Computer Support	2,339	0	2,339	1,428.22	.00	910.78	61.1%
11301 529160 Interpreter Fee	5,183	0	5,183	810.75	.00	4,372.25	15.6%
11301 529299 Purchase Care & Services	0	0	0	.00	.00	.00	.0%
11301 531003 Notary Public Related	0	0	0	.00	.00	.00	.0%
11301 531246 FPLS Fees	0	0	0	.00	.00	.00	.0%
11301 531298 United Parcel Service	0	0	0	.00	.00	.00	.0%
11301 531301 Office Equipment	0	0	0	.00	.00	.00	.0%
11301 531303 Computer Equipmt & Software	2,100	0	2,100	1,252.00	.00	848.00	59.6%
11301 531310 Postage Special	300	0	300	39.21	.00	260.79	13.1%
11301 531311 Postage & Box Rent	16,900	0	16,900	4,748.55	.00	12,151.45	28.1%
11301 531312 Office Supplies	2,500	0	2,500	200.49	.00	2,299.51	8.0%
11301 531313 Printing & Duplicating	2,300	0	2,300	1,879.35	.00	420.65	81.7%

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Jefferson County
FLEXIBLE PERIOD REPORT

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FROM 2020 01 TO 2020 03

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
11301 531314 Small Items Of Equipment	1,200	0	1,200	113.21	.00	1,086.79	9.4%
11301 531321 Publication Of Legal Notice	1,100	0	1,100	175.00	.00	925.00	15.9%
11301 531323 Subscriptions-Tax & Law	2,334	0	2,334	389.00	.00	1,945.12	16.7%
11301 531324 Membership Dues	1,872	0	1,872	600.00	.00	1,272.00	32.1%
11301 531326 Advertising	0	0	0	.00	.00	.00	.0%
11301 531348 Educational Supplies	450	0	450	.00	.00	450.00	.0%
11301 531351 Gas/Diesel	0	0	0	.00	.00	.00	.0%
11301 532325 Registration	2,740	6,859	9,599	3,180.00	.00	6,419.00	33.1%
11301 532332 Mileage	800	0	800	.00	.00	800.00	.0%
11301 532334 Commercial Travel	1,200	0	1,200	.00	.00	1,200.00	.0%
11301 532335 Meals	800	0	800	41.91	.00	758.09	5.2%
11301 532336 Lodging	3,083	0	3,083	-9.02	.00	3,092.02	.3%
11301 532339 Other Travel & Tolls	300	0	300	16.80	.00	283.20	5.6%
11301 532340 Contracted Extraditions	9,750	0	9,750	2,479.53	.00	7,270.47	25.4%
11301 533225 Telephone & Fax	450	0	450	117.19	.00	332.81	26.0%
11301 535242 Maintain Machinery & Equip	3,600	0	3,600	726.49	.00	2,873.51	20.2%
11301 571004 IP Telephony Allocation	2,034	0	2,034	508.50	.00	1,525.50	25.0%
11301 571005 Duplicating Allocation	208	0	208	51.99	.00	156.01	25.0%
11301 571007 MIS Direct Charges	0	0	0	.00	.00	.00	.0%
11301 571009 MIS PC Group Allocation	23,251	0	23,251	5,812.74	.00	17,438.26	25.0%
11301 571010 MIS Systems Grp Alloc(ISIS)	8,628	0	8,628	2,157.00	.00	6,471.00	25.0%
11301 591519 Other Insurance	5,517	0	5,517	1,379.13	.00	4,137.42	25.0%
11301 594813 Capital Office Equip	0	0	0	.00	.00	.00	.0%
TOTAL General Fund	1,098,294	6,859	1,105,153	289,137.16	.00	816,015.75	26.2%
TOTAL EXPENSES	1,098,294	6,859	1,105,153	289,137.16	.00	816,015.75	

**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
10-Mar-20	Sheriff Department vandalism reimbursement	(3,000.00)			Finance Committee	10-Mar-20
Total amount available		568,824.00	0.00	300,000.00		
Net		568,824.00	0.00	300,000.00		