

**Finance Committee Agenda**  
**Jefferson County**  
Jefferson County Courthouse  
311 S. Center Avenue, Room 205  
Jefferson, WI 53549

Date: Thursday July 9, 2020

Time: 8:30 a.m.

Committee members: Jones, Richard (Chair); Kutz, Russell (Secretary); Rinard, Amy; Jaeckel, George (Vice Chair);  
Nelan, 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 June 9, 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 on Proclaiming the Month of August as Child Support Awareness Month
9. Discussion and possible action on Accepting the Parents as Teachers grant funding through Greater Watertown Community Health Foundation at the Human Services Department
10. Discussion and possible action on awarding bids for South Campus Improvement Projects
11. Discussion and possible action on Temporarily Amending the Jefferson County Purchasing Ordinance
12. Discussion and possible action on reinstating the foreclosure on property tax delinquent properties under Jefferson County's Real Estate Tax Foreclosure Policy
13. Discussion on 2021 Budget Guidance
14. Discussion and possible action on determining disposition of foreclosed properties, setting minimum bids for the sale of foreclosed properties and considering offers to purchase on foreclosed properties
15. Convene in closed session pursuant to section 19.85 (1)(e) Wis. Stats. for deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, for the purpose of discussion and possible action on setting minimum bids, selling and considering offers to purchase on tax foreclosed properties and other county owned properties and pursuant to section 19.85 (1)(g) Wis. Stats. to confer with legal counsel concerning strategy to be adopted by Jefferson County with respect to litigation in which it is or is likely to become involved for the purpose of discussion and possible action on claims against Jefferson County
16. Reconvene in open session for action on closed session items if necessary
17. Discussion and possible action on 2020 projections of budget vs. actual revenues and expenditures
18. Review of the financial statements and department update for May 2020-Finance Department
19. Review of the financial statements and department update for May 2020-Treasurer's Office
20. Review of the financial statements and department update for May 2020-Child Support Department
21. Update on contingency fund balance
22. Discussion of funding for projects related to the new highway facilities and sale of old highway facilities
23. Set future meeting schedule, next meeting date, and possible agenda items
24. Review of invoices
25. Adjourn

Next scheduled meetings: Thursday, 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)  
Thursday, October 8, 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  
June 9, 2020**

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

1. **Call to order** – Finance Committee Chair Richard Jones called the meeting to order at 8:30 a.m.
2. **Roll call (establish a quorum)** – Finance Committee members present were Richard Jones, George Jaeckel, Russell Kutz, Conor Nelan and Amy Rinard. Other board members present were Walt Christensen and Anita Martin. Staff in attendance were County Administrator, Ben Wehmeier; Finance Director, Marc DeVries; Assistant Finance Director, Tammy Worzalla; Human Resources Director Terri Palm, Human Services Director Kathi Cauley, Family Resource Division Manager Brent Ruehlow, and Paralegal Sarana Stolar. Members of the public present were Jacob Lenell and Jordan Boehm of CliftonLarsonAllen.
3. **Certification of compliance with the Open Meetings Law** – Finance Director DeVries certified compliance with the Open Meetings Law.
4. **Approval of the agenda** – The agenda was approved.
5. **Approval of Finance Committee minutes for May 14, 2020** - A motion was made by Rinard/Jaeckel to approve the minutes for May 14, 2020. The motion passed 5-0.
6. **Communications** – None.
7. **Public Comment** – None.
8. **Presentation of the December 31, 2019 audit results by CliftonLarsonAllen** – Jake Lenell of CliftonLarsonAllen (CLA) reviewed the results of the annual audit. CLA has issued an unmodified (clean) opinion on the County's financial statements. There were no audit entries or internal control deficiencies to report. The County has adopted a new accounting standard that requires the disclosure of fiduciary activities. Also, the County changed its revenue recognition policy for nonexchange transactions.
9. **Discussion and possible action on Accepting the Birth to Three Program Grant** – Family Resource Division Manager Brent Ruehlow explained that the County was fortunate to be awarded the Birth To Three grant. The grant will aid in the social-emotional development of children ages 0-3. Motion by Rinard/Nelan to approve the resolution accepting the grant award and recommend approval of this resolution to the Board of Supervisors. The motion passed 5-0.
10. **Discussion and possible action on June Extension of Emergency Declaration** - Wehmeier explained that the Executive Committee had discussed the need to begin addressing how to reopen. One of the outcomes of the discussion was the need to extend the Emergency Declaration until the July board meeting, but with some provisions stricken. The recommendation from Wehmeier was to begin with striking the spending authority granted by the declaration. Removing this clause will

restore the authority to set legal spending limits back to the board and in some cases, the Finance Committee. Wehmeier noted that striking this provision does not restrict the County Administrator from making emergency purchases under the County's Purchasing Ordinance. Motion by Jaeckel/Kutz to approve the resolution extending the Emergency Declaration to the July Board of Supervisors meeting. The motion passed 5-0.

- 11. Discussion and possible action on 2020 projections of budget vs. actual revenues and expenditures** – Wehmeier and DeVries gave a presentation on Financial First Aid which explained the financial plan to respond to the COVID crisis. No action was taken.
- 12. Discussion and possible action on review of 2021 capital requests** – DeVries explained that no decisions have been made on the capital requests presented. No action was taken.
- 13. 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** – Wehmeier explained that a potential buyer had approached the County about the Ice Pump property on Racine Avenue in the City of Jefferson. The property would need to be advertised once more at the amount of the current tax/interest/penalty liability before we could negotiate any other amount. Motion by Jones/Rinard to direct the County Administrator to negotiate the sale of the property after meeting the legal requirement to advertise. The motion passed 5-0.
- 14. 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 convene into closed session.
- 15. Reconvene in open session for action on closed session items if necessary** – No action taken.
- 16. Review of the financial statements and department update for April 2020 - Finance Department** – No action taken.
- 17. Review of the financial statements and department update for April 2020 - Treasurers Department** – No action taken.
- 18. Review of the financial statements and department update for April 2020 - Child Support Department** - No action taken.
- 19. Update on contingency fund balance** - The balance of the 2020 contingency funds is \$568,824. There are currently no contingency funds budgeted in the other contingency line, and the vested benefits balance is \$300,000.

**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 July 9, 2020 at 8:30 am.

**22. Review of Invoices** - After review of the invoices, a motion was made by Jaeckel/Nelan to approve the payment of invoices totaling \$2,745,652.20. The motion passed 5-0.

**23. Adjourn** – A motion was made by Jaeckel/Kutz to adjourn at 10:50 a.m. The motion passed 5-0.

Respectfully submitted,

Russell Kutz, Secretary  
Finance Committee  
Jefferson County  
/mad

**RESOLUTION NO. 2020-\_\_\_\_\_**

**Accepting the Parents as Teachers grant funding through Greater Watertown Community Health Foundation at the Human Services Department**

Executive Summary

Jefferson County Human Services was recently awarded a grant from the Greater Watertown Community Health Foundation to purchase the Parents as Teachers online curriculum for the Jefferson County Birth to Three program and various community partners.

The County will receive a grant in the amount of \$8,945 to fund the purchase. This will allow for the Parents as Teachers curriculum to be provided to several new staff and continue for several others.

On July 9, 2020, the Finance Committee reviewed the request from the Human Services Director and recommended forwarding this resolution to the County Board to accept the grant funding of \$8,945 and create a budget amendment.

\_\_\_\_\_

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

WHEREAS, grant funding is available from the Greater Watertown Community Health Foundation to expand the curriculum the Human Services Department provides to children enrolled in the Birth to Three program, and

NOW, THEREFORE, BE IT RESOLVED that the 2020 County Budget be amended to accept the grant funding from the Greater Watertown Community Health Foundation for the amount of \$8,945.

*Fiscal Note: The Parents as Teachers grant funding is available to be used July 1, 2021. Jefferson County will receive reimbursement for costs incurred in 2020 and 2021. Please see the attached Budget Adjustment or Amendment Request form for the proposed adjustment to the 2020 budget. 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). Grant funds not expended during 2020 will be incorporated into the Human Services' 2021 budget.*

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

Requested by  
Finance Committee

07-14-2020

Brian Bellford: 06-24-20

REVIEWED: Administrator \_\_\_\_\_; Corp. 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"/>	65013000	485200	63176	Restricted Donations	8,945.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	65013000	532325	63176	Registration	8,945.00
<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. 2020-**

### **Award Bids for South Campus Improvements**

#### Executive Summary

On March 5, 2020, Jefferson County issued General Obligation Capital Project Bonds in the amount of \$7,600,000 to fund various improvements to County facilities and its 911 telecommunications infrastructure.

During June of 2020, Jefferson County solicited bids for improvements to the South Campus. Bids were requested for general construction, roofing and metal panels, windows and glazing, heating, ventilation and air conditioning, electrical, and site utilities. There was a total of fourteen (14) proposals submitted to the County for consideration for all projects. Staff from the Administration and Finance departments as well as representatives from Jefferson County's construction manager Mass Brothers Construction reviewed the bids and recommends entering into contracts with the lowest responsible bidders for each project as described below.

This resolution authorizes the County Administrator to enter into contracts with the following vendors:

1. General construction - Maas Brothers Construction - \$281,300
2. Roofing and metal panels – Waukesha Roofing - \$279,504
3. Windows and Glazing – Jefferson Glass - \$148,000
4. Heating, ventilation, and air conditioning – North American Mechanical - \$758,800
5. Electrical – Jefferson Current Electric, Inc. - \$173,600
6. Site utilities – Wondra Construction, Inc. - \$445,000

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

WHEREAS, on March 5, 2020, Jefferson County issued General Obligation Capital Project Bonds in the amount of \$7,600,000 to fund various improvements to County facilities and 911 telecommunication infrastructure, including the Health and Human Services Building, Lueder Haus, and Workforce buildings, herein referred to as the South Campus, and

WHEREAS, bids were solicited, received, and reviewed by staff of Jefferson County and Maas Brothers Construction for South Campus Improvement projects, and

WHEREAS, on July 9, 2020 the Finance Committee reviewed the bid submissions and recommended to award the bids to the lowest responsible bidders as described in the Executive Summary above,

NOW, THEREFORE, BE IT RESOLVED that the County Administrator is authorized to enter into contracts with Maas Brothers Construction for \$281,300, Waukesha Roofing for \$279,504, Jefferson Glass for \$148,000, North American Mechanical for \$758,800, Jefferson

Current Electric for \$173,600, and Wondra Construction for \$445,000.

*Fiscal Note: Funds from the Series 2020A General Obligation Capital Project Bonds are currently budgeted for these projects.*

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

Ayes \_\_: Noes \_\_: Absent \_\_:

Requested by Finance Committee

07-09-2020

Marc DeVries 7-6-2020

REVIEWED: Administrator: \_\_\_\_; Corp. Counsel: \_\_\_\_; Finance Director: \_\_\_\_





**Jefferson County - 2020 Capital Improvements - Construction Budget Spreadsheet**  
6/25/2020

**BID PACKAGE #4 - HEATING, VENTILATION, AND AIR CONDITIONING**

Vendor Name 1901 Inc.

Construction Costs

Description	Base Bid	Alternate #1	Alternate #2	Alternate #3	Alternate #4	Alternate #5	Base Bid w/Alternates
BP #04 - HVAC	\$798,000.00	\$7,750.00	\$4,500.00	\$89,400.00	-\$1,500.00	-\$1,500.00	\$896,650.00
General Conditions	\$0.00						\$0.00
<b>Total Construction Contract</b>	<b>\$798,000.00</b>	<b>\$7,750.00</b>	<b>\$4,500.00</b>	<b>\$89,400.00</b>	<b>-\$1,500.00</b>	<b>-\$1,500.00</b>	<b>\$896,650.00</b>

Vendor Name Just Mechanical

Construction Costs

Description	Base Bid	Alternate #1	Alternate #2	Alternate #3	Alternate #4	Alternate #5	Base Bid w/Alternates
BP #04 - HVAC	\$808,900.00	\$8,500.00	\$8,500.00	-\$59,150.00	\$3,211.00	\$3,211.00	\$773,172.00
General Conditions	\$0.00						\$0.00
<b>Total Construction Contract</b>	<b>\$808,900.00</b>	<b>\$8,500.00</b>	<b>\$8,500.00</b>	<b>-\$59,150.00</b>	<b>\$3,211.00</b>	<b>\$3,211.00</b>	<b>\$773,172.00</b>

Vendor Name Sure-Fire Inc.

Construction Costs

Description	Base Bid	Alternate #1	Alternate #2	Alternate #3	Alternate #4	Alternate #5	Base Bid w/Alternates
BP #04 - HVAC	\$699,500.00	\$3,000.00	\$2,500.00	\$62,250.00	\$0.00	\$0.00	\$767,250.00
General Conditions	\$0.00						\$0.00
<b>Total Construction Contract</b>	<b>\$699,500.00</b>	<b>\$3,000.00</b>	<b>\$2,500.00</b>	<b>\$62,250.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$767,250.00</b>

Vendor Name General Heating and Cooling

Construction Costs

Description	Base Bid	Alternate #1	Alternate #2	Alternate #3	Alternate #4	Alternate #5	Base Bid w/Alternates
BP #04 - HVAC	\$726,000.00	no bid	no bid	\$53,960.00	\$2,234.00	\$2,234.00	\$784,428.00
General Conditions	\$0.00						\$0.00
<b>Total Construction Contract</b>	<b>\$726,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$53,960.00</b>	<b>\$2,234.00</b>	<b>\$2,234.00</b>	<b>\$784,428.00</b>

Vendor Name North American Mechanical

Construction Costs

Description	Base Bid	Alternate #1	Alternate #2	Alternate #3	Alternate #4	Alternate #5	Base Bid w/Alternates
BP #04 - HVAC	\$658,000.00	\$5,200.00	\$4,600.00	\$78,000.00	\$6,500.00	\$6,500.00	\$758,800.00
General Conditions	\$0.00						\$0.00
<b>Total Construction Contract</b>	<b>\$658,000.00</b>	<b>\$5,200.00</b>	<b>\$4,600.00</b>	<b>\$78,000.00</b>	<b>\$6,500.00</b>	<b>\$6,500.00</b>	<b>\$758,800.00</b>



## **RESOLUTION NO. 2020 -**

### **Temporarily Amending the Jefferson County Purchasing Ordinance**

#### **Executive Summary**

On March 13, 2020, in response to an emerging concern of a Public Health Emergency then County Board Chair Jim Schroeder issued an emergency declaration. This order had been subsequently ratified and continued as written by the Jefferson County Board of Supervisors on March 19, 2020, April 21, 2020, May 12, 2020, and June 9, 2020. On June 24, 2020 the Executive Committee voted not to continue the emergency declaration. The declaration is set to expire on July 14, 2020.

Since the declaration was declared, the County has developed several systems to respond to the COVID-19 status along with the process to begin recovery operations externally and internally. These systems have allowed the operations to normalize and processes are in place to deal with emerging issues. These systems will continue to be enhanced as we work through potential additional dollars the County may receive from the state and federal government and as the situation requires.

Although the emergency declaration will expire on July 14, 2020, certain systems described above that are designed to respond to the COVID-19 pandemic should remain in place in order to provide the flexibility necessary to make timely decisions.

The State of Wisconsin has designated \$1,375,046 of CARES Act funding under its Routes to Recovery program for Jefferson County to respond to the COVID-19 pandemic. Due to the overwhelming need for goods and services relative to COVID-19, lead time for procuring such goods and services has extended, making it necessary for the County to continue to have an option for emergency procurements as allowed by Section 5 (5) of the County's Purchasing Ordinance. This is of particular importance as Jefferson County considers the need to re-open its facilities to members of the public and staff as safely as possible.

This resolution temporarily amends the Jefferson County Purchasing Ordinance by authorizing the Purchasing Agent to continue emergency procurements through December 31, 2020 for goods or services related to Jefferson County's response to the COVID-19 pandemic, provided that such procurements comply with applicable state and federal laws.

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WHEREAS, Jefferson County's Emergency Management Ordinance, No. 1987-24 as amended by Ord. No. 2011-16, provides "In the event an emergency occurs within Jefferson County at a time when the County Board is unable to meet for the purpose of making such a declaration . . . , the following persons may declare state of emergency: (a) County Board Chair . . .", and

WHEREAS, the Emergency Management Ordinance and § 323(4)(b), Wisconsin Statutes, indicates that if the emergency declaration is made by the County Board Chair, the Board shall ratify or repeal such declaration as soon as the body can meet, and

WHEREAS, an emergency, namely the COVID-19 Pandemic, has impacted and will continue to impact Jefferson County, and

WHEREAS, County Board Chair Jim Schroeder issued an emergency declaration on March 13, 2020, following the World Health Organization's designation of the COVID-19 pandemic a

Public Health Emergency of International Concern, Governor of the State of Wisconsin's declaration of a State of Emergency; President Trump's Declaration of a National Emergency; and the United States Health and Human Services Secretary's declaration of a public health emergency for the entire United States, which declaration is presently in effect, and

WHEREAS, the emergency declaration will expire on July 14, 2020, and

WHEREAS, Jefferson County wishes to provide the safest possible environment for members of the public, employees, and elected officials to conduct County business, and

WHEREAS, funding from the State of Wisconsin in the amount of \$1,375,046 under the CARES Act has been made available to Jefferson County through November 6, 2020 for the purpose of providing a safe environment to conduct County business, and

WHEREAS goods and services needed to provide a safe environment are in high demand as all businesses look to re-open safely, and therefore lead times for procuring these goods and services have extended, creating a need for responsiveness,

NOW, THEREFORE, BE IT RESOLVED the County Board amends the Jefferson County Purchasing Ordinance to extend the ability for emergency procurements under Section 5 (5) through December 31, 2020 for goods or services relative to Jefferson County's response to the COVID-19 pandemic, provided that all procurements under this resolution will comply with applicable state and federal laws.

*Fiscal Note: None known at this time.*

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

Referred By:  
Finance Committee

07-09-2020

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

## **Jefferson County, Wisconsin Real Estate Tax Foreclosure Policy**

### **Definition**

The legal process by which ownership interest in real property is terminated due to delinquent property tax payments. This process typically results in the sale of the property by competitive bidding, public auction or other methods allowed by law which are determined to be in the best interests of the County, with the proceeds being applied to the delinquent property taxes and interest.

### **Policy**

This policy provides guidance to Administration and staff on dealing with the various issues related to tax foreclosures, such as setting minimum bids, allowing the repurchase of land by former owners and the eviction process.

### **Procedure**

The Treasurer will send out a letter to the property owner that the County is starting the process of foreclosing on the property.

The first step in the foreclosure process is to establish a list of properties that meet the criteria for foreclosure. Properties are able to be foreclosed on after 2 years of being tax delinquent. For example, if the Treasurer issues a tax certificate for the 2016 delinquent taxes on September 1, 2017, then delinquent taxes from 2014 or earlier would be subject to a tax foreclosure action. (s. 75.20, Wis. Stats.) (Tax certificates shall be void 11 years following December 31<sup>st</sup> of the year in which such certificates were dated.) (s. 75.521 (3)(a)4, Wis. Stats.)

Administration will determine if there are any properties that should not be foreclosed on. For example, if the property owner is making payments that are greater than the amount of delinquent taxes and interest each year, a decision not to commence a foreclosure action on that property may be appropriate.

Administration will send a listing to the municipalities where the properties are located informing them that the County is starting the foreclosure process and requesting that they inform the county of any issues with the property. (i.e. zoning issues, environmental issues, bankruptcy etc.)

Administration will send a listing of the properties to the title company to conduct a title search.

Administration will conduct a search to determine if any properties are the subject of a bankruptcy petition. If any property is the subject of a bankruptcy petition, the county is stayed from proceeding on the foreclosure until the bankruptcy petition is dismissed or the property owner is granted a discharge.

Commence Legal Action Pursuant to § 75.521, Wis. Stats.:

After the title search is completed and the title letters are received from the title company, a petition, notice and list of delinquent tax parcels is drafted and filed with the Clerk of Courts. These 3 documents are published as a class 3 notice in the County's official newspaper and are sent out by certified mail with return receipt requested to property owners and all lien holders.

The property owner has eight weeks from the first publication of the notice to redeem the property by paying the delinquent taxes and interest for the delinquent tax years. If full payment is received, a redemption certificate is filed with the Clerk of Courts.

After the redemption date has expired, any person having any right, title or interest in or lien upon the property may serve an answer (such as disputing the foreclosure) to the Treasurer, which has to be filed with the Clerk of Courts within 30 days.

If there is an answer, Corporation Counsel will appear in court and represent the County's interests.

If there is no answer, an affidavit of default and judgement are filed with the Clerk of Courts, recorded with the Register of Deeds and sent to the Finance Director for sending notice to municipal clerks informing them of the tax exempt status of the properties.

On a foreclosed property, notices will be sent out to the occupants for payment of rent to be sent to the County in the future. A determination will need to be made on how much rent should be paid. Anyone living on the property when the county takes title will be given a 5 day notice to pay rent and expenses (gas, water, sewer etc.) and enter into a month to month rental agreement to continue to pay rent and expenses, as well as to perform general maintenance on the property (snow removal, lawn care, etc.) or vacate the premises. If the tenants agree to pay rent and continue to reside on the property, the property will be advertised as tenant occupied and inform prospective purchasers they could have a rental unit with tenants, or upon request of the prospective purchaser, the county will commence eviction proceedings.

The foreclosed property will be brought forward to the Finance Committee for authorization to sell the foreclosed property (Resolution 2002-16, 05-14-2002).

If requested by the former property owner, the committee may allow the repurchase of the foreclosed property by the former property owner by payment of (1) all delinquent taxes together with interest thereon to the date of payment; (2) specific costs attributable to the property including special assessments, interest and foreclosure costs; and (3) an additional sum equal to 125 percent of the foregoing year's taxes. (Ordinance 2002-12).

The Finance Committee may offer sale of the land to the municipality where the foreclosed property is located, at the cost of the delinquent taxes and interest. Note: If any property is sold to the municipality, it shall be approved by County Board action. Notice may be given

to any other state and local agencies that may be interested in the property.

Administration will place the property for sale at a minimum bid of the property's assessed value which the Finance Committee has determined will be equal to the estimated fair market value of the property for no less than 20 days.

If the property does not sell at a minimum bid of the estimated fair market value, administration will place the property for sale at a minimum of the total delinquent taxes and interest for no less than 20 days.

If the property does not sell at the minimum of the total delinquent taxes and interest, administration will place the property for sale at a minimum of the delinquent taxes for no less than 20 days.

If the property does not sell for an amount equal to or greater than the delinquent taxes, administration will bring forward to the Finance Committee for discussion on how to dispose of the property.

Administration has the authority to accept bids following these guidelines.

Any properties that Administration feels would not be able to follow this procedure will be brought to the Finance Committee for discussion and possible action.

### **Administration**

This policy is for use in guiding financing decisions of the County, and can be interpreted by the Finance Committee as part of overall discussions related to foreclosed properties. It is administered by the Finance Committee in conjunction with the County's other fiscal policies. It may be amended or revised from time to time as determined by the Finance Committee.

Policy Approved by Finance Committee on August 11, 2016





**JEFFERSON COUNTY**  
**OFFICE OF THE COUNTY**  
**ADMINISTRATOR**

**Benjamin Wehmeier**  
County Administrator

TAMMIE J. JAEGER  
Administrative Assistant  
Confidential

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

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

DATE: June 29, 2020

TO: County Board Committee/Board Chairs and Department Heads

FROM: Ben Wehmeier, County Administrator

SUBJECT: Preliminary 2021 Budget Preparation Assumptions, Guidelines and Levy Goals

These preliminary guidelines provided below are based on current information, initial analysis of economic impacts and projections. There are significant factors that are beyond our control at this time that will impact our budget, specifically related to our revenue side. Our efforts are to ensure we provide a balanced budget that provides services to our communities that align with the fiscal realities that we face.

Federal Assistance - Another round of stimulus is being debated at the Federal level. As most of you are aware, there has been conversations that this may include aid to local governments with greater flexibility in its use versus the current CARES Act allocation, to include revenue replacement. This is still too much in flux for us to utilize this in our budget model. We also anticipate that the majority of existing CARES Act dollars that have been allocated to us via the state will cease at the end of 2020. These may be extended but at this point can only be focused on COVID response and impact.

State Budget - The 2<sup>nd</sup> year of the states Biennial Budget starts July 1<sup>st</sup>. There is no clear indication at this point of if and how the budget may be amended with the fiscal reality of budgetary shortfall. There are possibilities of a budget repair bill to action by the Joint Finance Committee to the Governor and the DOA adjusting expenditures to align with revenue. Further, preparations for the 2021-2023 Biennial State Budget will begin shortly as well. There are too many unknowns at this point to fully anticipate the impact to our budget. We need to be prepared that many items will be on the table in the state budget that could directly and indirectly affect our operations and our budget from reduced aid to unfunded mandates. This will need to be closely monitored.

We continue to monitor and analyze various local general purpose revenue streams as well. Sales tax by its very nature can be impacted greatly by economic conditions. Even prior to COVID, we had begun looking at “stress testing” this revenue stream and the resulting impact to operational expenditures. We have seen 6 weeks of COVID impacted

data with mixed results. The first month of March, which was effectively two weeks being impacted by COVID and the Safer at Home Order saw a reduction of close to \$130,000 from March last year. Extrapolated out over the course of 2020, this could have been a loss of close to \$2.6M. However, April provided a more positive sign with a reduction of \$13,000. We will continue to monitor to make our best decision on this revenue stream. At this point, we are projecting a reduction for 2021. Normally this provides an additional \$300,000 in new revenue. The other significant general-purpose revenue stream we are monitoring is our investment income. As has been discussed, many of the investments we are limited to by state statute are tied to the federal interest rate. We have begun seeing the impacts in recent transactions and expect a more significant impact for 2021 and going into 2022. We are planning for at least a \$150,000 reduction in revenue for 2021.

Based on these assumptions we will be asking the following Budget Scenarios are developed in MUNIS for FY 2021 so we can pre-plan for potential changing revenue scenarios:

1. 2021 Budget Scenario 1 – Status Quo
2. 2021 Budget Scenario 2 – 5% reduction in expenses from 2020 original (less capital)
3. 2021 Budget Scenario 3 – 10% reduction in expenses from 2020 original (less capital)
4. 2021 – 2021 Budget – DO NOT USE – this is for the final budget.

Please utilize the PBB data to determine how program adjustments could accomplish scenario goals. Be able to demonstrate what a 5%/10% reduction in costs would look like in terms of program delivery. If higher priority programs can be adjusted to provide efficiency savings without service impacts or with minimal service impacts, that is as good if not better than targeting lower priority programs for reductions. If you have any specific questions, please reach out to Marc or I.

Change to the levy target worksheets may be needed. If there are significant changes to these assumptions we are using as a baseline, appropriate communication will be made.

On behalf of the County, I want to thank you all for the hard work this past year. 2020 to date has been a new normal that no one could have predicted. Our team has worked hard to adjust to the new normal, looking at ways to align our resources with needs of our communities. Efforts for developing the budget for FY 2021 will be tough, but I know our collaborative efforts will find a positive way to make to work.

This past year has provided some lessons learned. In many cases, area of concern pre-COVID were further stressed during this time. It reinforced the need to look at our organization so we are prepared to handle the future challenges that await us along with external needs as well. Several planning efforts have re-started which will help guide the future vision of the county and the resources needed to achieve these visions.

There have been significant collaborative efforts among many partners in response to not only the COVID Health concerns but the indirect impacts. I hope these relationships continue to develop positive, proactive response of the future.

Finally, based on the efforts our team has done, we have worked proactively to weather the storm. These on-going efforts will be critical to work to recover from the current situation and plan for the future. For reference, in past years at this moment in time, we often have a gap of over \$1 million of expenditures over revenue. Our current gap with the assumptions built into the budget is \$180,000. If we add into the budget the steps, 1% COLA and HSA contribution this would add an additional \$897,337 to the gap bringing the total gap of \$1.077 million. As you look at being a reference points, these are manageable goals if we work together.

### BUDGET ASSUMPTIONS

1. **2021 Wage Step Increase, Adjustments, Overtime and Cost of Living Adjustment (COLA) for Wages:**

As has been discussed in Department Head meetings, the planning assumption at this point does not include steps nor a cost of living in the budget. My goal is we can work collaboratively to re-instate one or both of these in the final budget. This will depend on us all working creatively to get this accomplished. Here are our goals to meet:

1 Maintain Steps – We will need to find a revenue/expenditure increase/savings of \$383,871 for projected steps.

2 COLA – To offer a 1% increase - We will need to find a revenue/expenditure increase/savings of \$303, 629.

These are some significant numbers, but as past budget processes have demonstrated you are up to this challenge.

2. **2021 Employee Health, Dental and Pension Benefits and other insurance:**

Our consortium continues to work with M3 and Dean to look at the long-term costs and program designs related to health insurance to limit the impact of planned increases. More updates will follow but we anticipate some level of additional co-pays and/or increase to deductibles. In the budget, we currently are showing an HSA contribution of \$1,500 to family plan and \$750 to single plans. To maintain the current contribution level would cost \$209,837.

We will plan on future meetings as we work to blend program design, premium cost for the county and our employees and the final HSA contribution. Please note that as discussed last year the county's HSA contribution will be moving to quarterly in 2021.

At this point, we expect very minimal changes to our dental rates and WRS contributions. We are still awaiting final numbers from WRS.

We continue to see significant market fluctuations on our other insurance coverage due to emerging risks and concerns of future impacts due to pending regulatory and statutory changes. As examples, we are planning for a 20% increase in General Liability; 15% for Cyber Coverage and 20% Property Insurance.

## BUDGET GUIDELINES

### 3. **Reclassifications/New Positions/OT :**

Several new positions and increased hours have been requested to HR. Final fiscal impacts are being determined. These positions will need further evaluations as part of department's budget preparation and the ultimate executive budget being prepared. Please note, part of this analysis will include the impacts to the overall goals of the County and looking to the future operations.

HR has already sent out an initial estimated projection for validation by DH. Justification of requested overtime is needed and may be requested during the budget development process. As has been an emerging trend, this continues to be a growing cost. Further, if a requested position would potential reduce overtime cost, be prepare to provide an initial analysis.

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

### 4. **Fees:**

Department fees should begin to be reviewed and will be incorporated into the development of your requested budget. We are seeing some economy related impacts to certain fees at this time, both positive and negative. Departments will be asked to provide documentation during the budget process of their fee schedules and changes for 2021. If you need to make additional changes, please let me know as soon as possible. As a reminder, fees need to reasonably relate to the cost of the service provided. Review of statutory language needs to be reviewed as well to ensure appropriate authority for fees for specific services. This is also crucial to ensure fee adjustments will not impact levy levels.

### 5. **Other Revenue:**

Departments are encouraged to include their best estimate of revenues, based on the most recent information available. Potential changes to revenue amounts included in the Requested Budget should be promptly communicated to the Finance Director and County Administrator. This is crucial as we look to finalizing the budget and as we monitor impacts from the state and federal government. Be sure to incorporate 2021 revenue relating to multi-year grants that may have already been approved or grants you anticipate to receive in 2021.

## Tax Levy Goals

### 6. **Tax Levy Limit:**

In order to help ensure that the County's total budget stays within revenue limitations departments should limit their 2021 requested operating budget tax levy to a goal that will be provided to you shortly. This goal is **inclusive** of wage and benefit accounts, and MIS will be included in your budget worksheets once finalized. I expect that our net new construction will be close to last year at approximately \$300,000 based on initial permit data.

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

Requested capital outlays should NOT be included as part of your operating tax levy goal calculations for your budgets. The availability of funds for capital outlays, over your operating tax levy goal, will be reviewed on a county-wide basis and aligned with the five year capital plan.

2021 Levy Target Calculations-Draft

#	Department	2021 Operating Tax Levy Goal	2021 Capital Tax Levy	Total
10	General Revenues	(7,646,171)		(7,646,171)
11	County Administrator	486,360		486,360
12	Central Services	895,085		895,085
13	Child Support	126,122		126,122
14	Clerk of Courts	1,440,527		1,440,527
15	Corporation Counsel	384,521		384,521
16	County Board	437,424		437,424
17	Clerk	215,780		215,780
18	District Attorney	709,959		709,959
19	Economic Development	0		0
20	Emergency Management	96,648		96,648
21	Fair Park	41,536		41,536
22	Finance	495,968		495,968
23	Human Resources	518,255		518,255
24	Land Conservation	163,435		163,435
25	Land Information	304,277		304,277
26	Library System	1,192,912		1,192,912
27	Medical Examiner	194,219		194,219
28	Parks	714,362		714,362
29	Zoning	281,870		281,870
30	Register of Deeds	(107,973)		(107,973)
31	Sheriff	12,900,000		12,900,000
32	Treasurer	(650,966)		(650,966)
33	UW Extension	252,538		252,538
34	Veterans Services	193,155		193,155
40	Health Department	857,196		857,196
50	Highway	2,035,587	3,750,000	5,785,587
60	Human Services	9,099,922		9,099,922
70	MIS Department	0		0
80	Debt Service	1,136,443		1,136,443
90	Capital	0		0
	<b>Totals</b>	<b>26,768,991</b>	<b>3,750,000</b>	<b>30,518,991</b>

**JEFFERSON COUNTY**  
**Revenues collected through 6-30 (unadjusted for 2020)**  
**3-year comparison**

DEPARTMENT	2020 BUDGET	2020 ACTUALS	% COLLECTED	2019 BUDGET	2019 ACTUAL	% COLLECTED	2018 BUDGET	2018 ACTUAL	% COLLECTED
Administration Total	\$ (580,556.00)	\$ (248,177.40)	42.7%	\$ (659,236.00)	\$ (385,239.76)	58.4%	\$ (530,385.00)	\$ (293,098.34)	55.3%
Capital Projects and Debt Total	(1,136,443.00)	(579,277.26)	51.0%	(1,133,342.00)	(590,331.45)	52.1%	(1,134,018.00)	(795,051.90)	70.1%
Central Services Total	(876,789.00)	(436,582.51)	49.8%	(826,213.00)	(456,607.68)	55.3%	(809,762.00)	(404,564.14)	50.0%
Child Support Total	(1,098,294.00)	(320,118.03)	29.1%	(1,146,300.00)	(346,366.16)	30.2%	(1,211,845.00)	(365,924.95)	30.2%
Clerk of Courts Total	(2,965,996.00)	(1,350,872.28)	45.5%	(2,836,315.00)	(1,341,002.38)	47.3%	(2,685,288.00)	(1,250,944.04)	46.6%
Corporation Counsel Total	(405,012.00)	(202,506.00)	50.0%	(384,764.00)	(192,382.02)	50.0%	(372,363.00)	(186,181.50)	50.0%
County Board Total	(426,226.00)	(213,113.04)	50.0%	(433,373.00)	(216,686.52)	50.0%	(449,187.00)	(219,700.95)	48.9%
County Clerk Total	(389,113.00)	(160,360.11)	41.2%	(376,461.00)	(210,220.90)	55.8%	(451,178.00)	(244,914.57)	54.3%
District Attorney Total	(838,288.00)	(380,555.42)	45.4%	(822,021.00)	(404,646.61)	49.2%	(828,933.00)	(418,706.68)	50.5%
Economic Development Total	(498,223.00)	(234,073.00)	47.0%	(472,560.00)	(312,845.20)	66.2%	(502,479.00)	(425,382.00)	84.7%
Emergency Management Total	(2,383,672.00)	(47,149.02)	2.0%	(199,579.00)	(95,067.98)	47.6%	(185,518.00)	(148,791.66)	80.2%
Fair Park Total	(1,359,680.00)	(158,470.28)	11.7%	(1,294,792.00)	(300,816.91)	23.2%	(1,194,616.00)	(332,529.97)	27.8%
Finance Department Total	(985,425.00)	(493,160.00)	50.0%	(977,955.00)	(507,743.06)	51.9%	(524,697.00)	(482,334.70)	91.9%
General Revenues & Expenditure Total	(990,005.00)	2,314,662.77	-233.8%	(1,090,584.00)	803,022.43	-73.6%	(788,585.00)	797,097.31	-101.1%
Health Department Total	(1,650,025.00)	(662,139.00)	40.1%	(1,468,729.00)	(587,968.62)	40.0%	(1,428,234.00)	(577,052.05)	40.4%
Highway Department Total	(11,254,363.00)	(4,614,822.45)	41.0%	(11,389,168.00)	(5,108,272.32)	44.9%	(11,126,883.00)	(4,168,723.16)	37.5%
Human Resources Total	(543,314.00)	(261,627.32)	48.2%	(525,316.00)	(268,376.16)	51.1%	(507,173.00)	(245,481.97)	48.4%
Human Services Department Total	(26,622,671.00)	(9,146,392.28)	34.4%	(25,342,356.00)	(8,917,609.22)	35.2%	(23,605,480.00)	(8,502,235.97)	36.0%
Land & Water Conservation Total	(660,696.00)	(211,988.73)	32.1%	(659,423.00)	(236,706.43)	35.9%	(658,968.00)	(297,899.11)	45.2%
Land Information Total	(607,113.00)	(329,273.07)	54.2%	(665,268.00)	(330,233.06)	49.6%	(596,715.00)	(308,307.56)	51.7%
Library Total	(1,192,912.00)	(596,455.98)	50.0%	(1,153,101.00)	(576,550.56)	50.0%	(1,126,933.00)	(563,466.54)	50.0%
Management Information Systems Total	(1,560,518.00)	(803,112.96)	51.5%	(1,401,776.00)	(701,324.82)	50.0%	(1,371,748.00)	(681,717.89)	49.7%
Medical Examiner Total	(249,121.00)	(107,800.00)	43.3%	(225,252.00)	(93,424.00)	41.5%	(212,397.00)	(94,961.48)	44.7%
Parks Department Total	(2,226,915.00)	(509,468.21)	22.9%	(2,510,192.00)	(585,654.25)	23.3%	(1,294,164.00)	(538,390.46)	41.6%
Planning And Zoning Total	(621,246.00)	(249,010.71)	40.1%	(605,251.00)	(266,410.80)	44.0%	(610,470.00)	(270,390.72)	44.3%
Register Of Deeds Total	(359,231.00)	(218,082.33)	60.7%	(334,968.00)	(168,171.17)	50.2%	(325,517.00)	(204,636.29)	62.9%
Sheriff Department Total	(14,693,282.00)	(7,202,476.42)	49.0%	(14,466,963.00)	(7,115,858.51)	49.2%	(14,229,886.00)	(6,998,960.33)	49.2%
Treasurer Total	(264,432.00)	(508,115.77)	192.2%	(241,639.00)	(503,172.10)	208.2%	(250,489.00)	(90,915.52)	36.3%
UW Extension Total	(280,356.00)	(138,614.53)	49.4%	(262,575.00)	(129,592.39)	49.4%	(275,413.00)	(140,885.55)	51.2%
Veterans Services Total	(207,207.00)	(108,770.50)	52.5%	(198,887.00)	(104,024.93)	52.3%	(188,766.00)	(96,899.16)	51.3%
<b>Grand Total</b>	<b>\$ (77,927,124.00)</b>	<b>\$ (28,177,901.84)</b>	<b>36.2%</b>	<b>\$ (74,104,359.00)</b>	<b>\$ (30,250,283.54)</b>	<b>40.8%</b>	<b>\$ (69,478,090.00)</b>	<b>\$ (28,551,951.85)</b>	<b>41.1%</b>

**JEFFERSON COUNTY**  
**Expenditures through 6-30 (unadjusted for 2020)**  
**3-year comparison**

DEPARTMENT	2020 BUDGET	2020 ACTUALS	% SPENT	2019 BUDGET	2019 ACTUAL	% SPENT	2018 BUDGET	2018 ACTUAL	% SPENT
Administration Total	\$ 693,475.00	\$ 266,828.74	38.5%	\$ 659,236.00	\$ 275,128.37	41.7%	\$ 530,385.00	\$ 234,450.49	44.2%
Capital Projects Total	-	-	0.0%	-	-	0.0%	-	-	0.0%
Capital Projects and Debt Total	1,136,443.00	(6,384,592.59)	-561.8%	1,633,342.00	925,633.75	56.7%	1,134,018.00	1,517,740.35	133.8%
Central Services Total	1,295,610.00	552,149.90	42.6%	1,280,871.00	435,092.14	34.0%	1,043,105.00	488,231.55	46.8%
Child Support Total	1,105,152.00	528,597.02	47.8%	1,146,300.00	547,926.10	47.8%	1,222,846.00	559,800.82	45.8%
Clerk of Courts Total	3,040,996.00	1,183,654.85	38.9%	2,903,815.00	1,228,699.00	42.3%	2,735,288.00	1,274,386.09	46.6%
Corporation Counsel Total	415,011.00	171,017.75	41.2%	384,764.00	228,876.00	59.5%	372,363.00	185,188.43	49.7%
County Board Total	428,725.00	177,580.41	41.4%	440,313.00	316,031.32	71.8%	456,427.00	325,043.59	71.2%
County Clerk Total	389,112.00	533,303.94	137.1%	376,461.00	438,145.48	116.4%	504,562.00	502,450.84	99.6%
District Attorney Total	838,289.00	381,341.38	45.5%	822,021.00	399,354.39	48.6%	828,933.00	412,959.67	49.8%
Economic Development Total	544,898.00	199,204.37	36.6%	460,022.00	196,227.98	42.7%	448,577.00	171,342.99	38.2%
Emergency Management Total	2,384,589.00	155,251.08	6.5%	199,579.00	96,350.30	48.3%	185,518.00	83,388.84	44.9%
Fair Park Total	1,437,178.00	324,276.68	22.6%	1,421,792.00	482,297.64	33.9%	1,291,314.00	394,534.51	30.6%
Finance Department Total	1,070,425.00	413,758.32	38.7%	982,955.00	462,547.34	47.1%	682,669.00	584,027.20	85.6%
General Revenues & Expenditure Total	1,671,482.00	906.02	0.1%	1,734,652.00	383,612.54	22.1%	1,565,773.00	548,675.78	35.0%
Health Department Total	1,745,283.00	771,384.68	44.2%	1,627,452.00	778,426.30	47.8%	1,583,285.00	758,909.77	47.9%
Highway Department Total	11,254,363.00	4,632,620.55	41.2%	12,460,188.00	6,640,914.44	53.3%	11,126,883.00	4,151,183.38	37.3%
Human Resources Total	565,965.00	240,980.23	42.6%	542,166.00	228,520.66	42.1%	567,173.00	338,769.44	59.7%
Human Services Department Total	26,622,677.00	10,833,481.67	40.7%	25,859,193.00	11,372,846.38	44.0%	24,330,603.00	10,345,231.30	42.5%
Land & Water Conservation Total	660,116.00	232,069.32	35.2%	660,356.00	299,530.56	45.4%	659,044.00	306,279.95	46.5%
Land Information Total	696,445.00	314,780.50	45.2%	760,854.00	425,886.72	56.0%	634,690.00	327,530.27	51.6%
Library Total	1,192,912.00	1,192,203.22	99.9%	1,153,101.00	1,151,984.63	99.9%	1,126,933.00	1,125,652.06	99.9%
Management Information Systems Total	1,618,521.00	965,801.29	59.7%	1,401,776.00	885,576.53	63.2%	1,593,099.00	967,544.46	60.7%
Medical Examiner Total	250,671.00	120,615.77	48.1%	236,252.00	101,392.40	42.9%	212,397.00	105,256.06	49.6%
Parks Department Total	3,124,010.00	533,605.40	17.1%	3,091,959.00	456,998.69	14.8%	1,623,805.00	434,989.79	26.8%
Planning And Zoning Total	697,507.00	298,046.36	42.7%	766,209.00	323,297.35	42.2%	667,282.00	329,527.57	49.4%
Register Of Deeds Total	359,230.00	169,897.46	47.3%	334,968.00	182,747.63	54.6%	325,517.00	175,921.47	54.0%
Sheriff Department Total	16,561,144.00	7,158,076.13	43.2%	16,027,183.00	7,569,785.39	47.2%	14,524,056.00	7,173,244.87	49.4%
Treasurer Total	264,432.00	98,990.26	37.4%	241,639.00	103,707.18	42.9%	250,489.00	113,703.07	45.4%
UW Extension Total	290,354.00	136,130.06	46.9%	298,675.00	148,899.58	49.9%	283,638.00	130,629.91	46.1%
Veterans Services Total	207,584.00	96,607.09	46.5%	224,688.00	96,082.61	42.8%	208,367.00	91,958.85	44.1%
<b>Grand Total</b>	<b>\$ 82,562,599.00</b>	<b>\$ 26,298,567.86</b>	<b>31.9%</b>	<b>\$ 80,132,782.00</b>	<b>\$ 37,182,519.40</b>	<b>46.4%</b>	<b>\$ 72,719,039.00</b>	<b>\$ 34,158,553.37</b>	<b>47.0%</b>

07/06/2020  
16:01:05

Jefferson County  
FLEXIBLE PERIOD REPORT

FROM 2019 01 TO 2019 05

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<hr/>							
12201 Finance							
12201 411100 General Property Taxes	-498,690	0	-498,690	-207,787.50	.00	-290,902.50	41.7%
12201 412100 Sales Taxes From County	-100	0	-100	-50.44	.00	-49.56	50.4%
12201 451004 Garnishment Fees	-15	0	-15	-30.00	.00	15.00	200.0%
12201 451005 Child Support Fees	-1,500	0	-1,500	-419.17	.00	-1,080.83	27.9%
12201 451312 Emp Payroll Charges	-50	0	-50	-101.00	.00	51.00	202.0%
12201 699992 Balance Forward Prior Year	0	-5,000	-5,000	.00	.00	-5,000.00	.0%
<hr/>							
12202 Dental Insurance Allocation							
12202 451026 Retiree Ins Premium Recovery	-15,000	0	-15,000	-7,279.97	.00	-7,720.03	48.5%
12202 451032 Cobra Premium Recovery	-2,600	0	-2,600	-869.04	.00	-1,730.96	33.4%
12202 451043 County Board Premiums	0	0	0	-1,027.80	.00	1,027.80	.0%
12202 451045 Employee Premiums	-460,000	0	-460,000	-203,952.63	.00	-256,047.37	44.3%
TOTAL General Fund	-977,955	-5,000	-982,955	-421,517.55	.00	-561,437.45	42.9%
TOTAL REVENUES	-977,955	-5,000	-982,955	-421,517.55	.00	-561,437.45	



07/06/2020  
16:02:24

Jefferson County  
FLEXIBLE PERIOD REPORT

FROM 2019 01 TO 2019 05

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
100 General Fund	APPROP	ADJSTMTS	BUDGET	ACTUALS	ENCUMBRANCES	BUDGET	USED
<hr/>							
12201 Finance							
12201 511110 Salary-Permanent Regular	187,583	0	187,583	76,923.38	.00	110,659.62	41.0%
12201 511210 Wages-Regular	137,401	0	137,401	57,337.78	.00	80,063.22	41.7%
12201 511220 Wages-Overtime	0	0	0	1,297.68	.00	-1,297.68	.0%
12201 511330 Wages-Longevity Pay	885	0	885	.00	.00	885.00	.0%
12201 512141 Social Security	24,929	0	24,929	10,063.71	.00	14,865.29	40.4%
12201 512142 Retirement (Employer)	21,344	0	21,344	8,879.03	.00	12,464.97	41.6%
12201 512144 Health Insurance	65,775	0	65,775	17,066.48	.00	48,708.52	25.9%
12201 512145 Life Insurance	150	0	150	63.21	.00	86.79	42.1%
12201 512150 FSA Contribution	9,000	0	9,000	.00	.00	9,000.00	.0%
12201 512151 HSA Contribution	0	0	0	6,000.00	.00	-6,000.00	.0%
12201 512173 Dental Insurance	4,248	0	4,248	1,663.22	.00	2,584.78	39.2%
12201 521213 Accounting & Auditing	13,530	0	13,530	12,350.00	.00	1,180.00	91.3%
12201 521219 Other Professional Serv	3,420	0	3,420	.00	.00	3,420.00	.0%
12201 521296 Computer Support	3,381	0	3,381	3,140.00	.00	241.00	92.9%
12201 531303 Computer Equipmt & Software	550	0	550	1,135.00	.00	-585.00	206.4%
12201 531311 Postage & Box Rent	2,300	0	2,300	858.90	.00	1,441.10	37.3%
12201 531312 Office Supplies	2,900	0	2,900	1,262.59	.00	1,637.41	43.5%
12201 531313 Printing & Duplicating	700	0	700	1,015.34	.00	-315.34	145.0%
12201 531321 Publication Of Legal Notice	0	0	0	87.50	.00	-87.50	.0%
12201 531324 Membership Dues	1,010	0	1,010	690.00	.00	320.00	68.3%
12201 532325 Registration	2,240	0	2,240	1,502.00	.00	738.00	67.1%
12201 532332 Mileage	640	0	640	104.40	.00	535.60	16.3%
12201 532334 Commercial Travel	550	0	550	367.98	.00	182.02	66.9%
12201 532335 Meals	300	0	300	47.30	.00	252.70	15.8%
12201 532336 Lodging	2,080	0	2,080	1,192.72	.00	887.28	57.3%
12201 532339 Other Travel & Tolls	0	0	0	92.05	.00	-92.05	.0%
12201 533225 Telephone & Fax	100	0	100	32.39	.00	67.61	32.4%
12201 535242 Maintain Machinery & Equip	250	0	250	302.57	.00	-52.57	121.0%
12201 571004 IP Telephony Allocation	472	0	472	196.65	.00	275.35	41.7%
12201 571005 Duplicating Allocation	75	0	75	31.25	.00	43.75	41.7%
12201 571009 MIS PC Group Allocation	8,995	0	8,995	3,747.90	.00	5,247.10	41.7%
12201 571010 MIS Systems Grp Alloc(ISIS)	3,600	0	3,600	1,500.00	.00	2,100.00	41.7%
12201 591519 Other Insurance	1,947	0	1,947	811.30	.00	1,135.70	41.7%
12201 594818 Capital Computer	0	5,000	5,000	-4,900.00	.00	9,900.00	98.0%
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12202 Dental Insurance Allocation							
12202 599982 Retiree Dental Claims	12,000	0	12,000	3,778.20	.00	8,221.80	31.5%

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Jefferson County  
FLEXIBLE PERIOD REPORT

FROM 2019 01 TO 2019 05

ACCOUNTS FOR:  
100 General Fund

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12202 599984 Cobra Dental Claims	6,000	0	6,000	583.10	.00	5,416.90	9.7%
12202 599986 Administrative Fees Dental	24,000	0	24,000	9,597.84	.00	14,402.16	40.0%
12202 599989 Employee Dental Claims	434,500	0	434,500	172,706.55	.00	261,793.45	39.7%
12202 599992 Administrative Dental Retiree	1,100	0	1,100	624.28	.00	475.72	56.8%
TOTAL General Fund	977,955	5,000	982,955	392,152.30	.00	590,802.70	39.9%
TOTAL EXPENSES	977,955	5,000	982,955	392,152.30	.00	590,802.70	

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Jefferson County  
FLEXIBLE PERIOD REPORT

FROM 2019 01 TO 2019 05

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
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13201 County Treasurer							
13201 411100 General Property Taxes	1,111,661	0	1,111,661	463,192.10	.00	648,468.90	41.7%
13201 411300 DNR Pilot	-60,000	0	-60,000	-60,786.88	.00	786.88	101.3%
13201 411500 Managed Forest	-3,000	0	-3,000	-3,573.88	.00	573.88	119.1%
13201 418100 Interest On Taxes	-300,000	0	-300,000	-106,447.65	.00	-193,552.35	35.5%
13201 441030 Ag Use Conversion Penalty	-10,000	0	-10,000	-4,994.22	.00	-5,005.78	49.9%
13201 451007 Treasurers Fees	-400	0	-400	-150.00	.00	-250.00	37.5%
13201 481001 Interest & Dividends	-966,000	0	-966,000	-514,318.86	.00	-451,681.14	53.2%
13201 481004 Fair Market Value Adjustment	0	0	0	-223,042.91	.00	223,042.91	.0%
13202 Tax Deed Expense							
13202 411100 General Property Taxes	-12,900	0	-12,900	-5,375.00	.00	-7,525.00	41.7%
13202 482002 Rent Of County Property	0	0	0	-3,684.40	.00	3,684.40	.0%
13202 483005 Gain/Loss-Sale Forclosed Prpt	0	0	0	-12,919.15	.00	12,919.15	.0%
13203 Plat Books							
13203 411100 General Property Taxes	1,335	0	1,335	556.25	.00	778.75	41.7%
13203 451010 Sale Of Maps & Plat Books	-2,250	0	-2,250	452.21	.00	-2,702.21	20.1%
13203 451308 Postage Fees	-15	0	-15	.00	.00	-15.00	.0%
13203 474014 Dept Plat Book Charges	-70	0	-70	.00	.00	-70.00	.0%
TOTAL General Fund	-241,639	0	-241,639	-471,092.39	.00	229,453.39	195.0%
TOTAL REVENUES	-241,639	0	-241,639	-471,092.39	.00	229,453.39	

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Jefferson County  
FLEXIBLE PERIOD REPORT

FROM 2019 01 TO 2019 05

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
13201 County Treasurer							
13201 511110 Salary-Permanent Regular	70,221	0	70,221	29,120.32	.00	41,100.68	41.5%
13201 511210 Wages-Regular	46,356	0	46,356	16,406.64	.00	29,949.36	35.4%
13201 511220 Wages-Overtime	0	0	0	593.63	.00	-593.63	.0%
13201 511330 Wages-Longevity Pay	174	0	174	.00	.00	174.00	.0%
13201 512141 Social Security	8,931	0	8,931	3,290.23	.00	5,640.77	36.8%
13201 512142 Retirement (Employer)	7,647	0	7,647	3,020.86	.00	4,626.14	39.5%
13201 512144 Health Insurance	31,692	0	31,692	9,644.64	.00	22,047.36	30.4%
13201 512145 Life Insurance	94	0	94	3.51	.00	90.49	3.7%
13201 512150 FSA Contribution	6,000	0	6,000	.00	.00	6,000.00	.0%
13201 512151 HSA Contribution	0	0	0	3,125.00	.00	-3,125.00	.0%
13201 512173 Dental Insurance	2,290	0	2,290	673.85	.00	1,616.15	29.4%
13201 521232 Investment Advisor Fees	30,000	0	30,000	14,686.39	.00	15,313.61	49.0%
13201 531298 United Parcel Service	100	0	100	.00	.00	100.00	.0%
13201 531311 Postage & Box Rent	7,500	0	7,500	1,008.37	.00	6,491.63	13.4%
13201 531312 Office Supplies	1,000	0	1,000	152.39	.00	847.61	15.2%
13201 531313 Printing & Duplicating	200	0	200	1.69	.00	198.31	.8%
13201 531314 Small Items Of Equipment	100	0	100	.00	.00	100.00	.0%
13201 531321 Publication Of Legal Notice	3,000	0	3,000	1,387.50	.00	1,612.50	46.3%
13201 531324 Membership Dues	100	0	100	100.00	.00	.00	100.0%
13201 532325 Registration	300	0	300	.00	.00	300.00	.0%
13201 532332 Mileage	350	0	350	.00	.00	350.00	.0%
13201 532335 Meals	35	0	35	.00	.00	35.00	.0%
13201 532336 Lodging	400	0	400	.00	.00	400.00	.0%
13201 533225 Telephone & Fax	100	0	100	26.16	.00	73.84	26.2%
13201 535242 Maintain Machinery & Equip	200	0	200	115.96	.00	84.04	58.0%
13201 571004 IP Telephony Allocation	283	0	283	117.90	.00	165.10	41.7%
13201 571005 Duplicating Allocation	149	0	149	62.10	.00	86.90	41.7%
13201 571009 MIS PC Group Allocation	6,628	0	6,628	2,761.65	.00	3,866.35	41.7%
13201 571010 MIS Systems Grp Alloc(ISIS)	1,604	0	1,604	668.35	.00	935.65	41.7%
13201 591519 Other Insurance	785	0	785	327.25	.00	457.75	41.7%
13201 591521 Official Bonds	0	0	0	30.00	.00	-30.00	.0%
13201 593256 Bank Charges	1,500	0	1,500	645.00	.00	855.00	43.0%
13202 Tax Deed Expense							
13202 521212 Legal	100	0	100	5.00	.00	95.00	5.0%
13202 521219 Other Professional Serv	0	0	0	30.00	.00	-30.00	.0%

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Jefferson County  
FLEXIBLE PERIOD REPORT

FROM 2019 01 TO 2019 05

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
13202 521255 Paper Service	1,000	0	1,000	.00	.00	1,000.00	.0%
13202 521273 Title Search	3,000	0	3,000	-5,400.00	.00	8,400.00	180.0%
13202 529299 Purchase Care & Services	2,000	0	2,000	212.00	.00	1,788.00	10.6%
13202 531311 Postage & Box Rent	200	0	200	5.78	.00	194.22	2.9%
13202 531313 Printing & Duplicating	100	0	100	.00	.00	100.00	.0%
13202 531321 Publication Of Legal Notice	6,000	0	6,000	2,297.88	.00	3,702.12	38.3%
13202 531326 Advertising	500	0	500	.00	.00	500.00	.0%
13202 533221 Water	0	0	0	-15.37	.00	15.37	.0%
13202 593742 Uncollected Taxes	0	0	0	787.52	.00	-787.52	.0%
<hr/>							
13203 Plat Books							
<hr/>							
13203 531349 Other Operating Expenses	1,000	0	1,000	.00	.00	1,000.00	.0%
TOTAL General Fund	241,639	0	241,639	85,892.20	.00	155,746.80	35.5%
TOTAL EXPENSES	241,639	0	241,639	85,892.20	.00	155,746.80	

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FLEXIBLE PERIOD REPORT

FROM 2019 01 TO 2019 05

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	ACTUALS	ENCUMBRANCES	AVAILABLE	PCT
100 General Fund	APPROP	ADJSTMTS	BUDGET			BUDGET	USED
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11301 Child Support							
11301 411100 General Property Taxes	-150,612	0	-150,612	-62,755.00	.00	-87,857.00	41.7%
11301 421001 State Aid	-107,827	0	-107,827	-54,237.00	.00	-53,590.00	50.3%
11301 421010 M S L Incentives	-13,000	0	-13,000	-10,533.51	.00	-2,466.49	81.0%
11301 421012 State Aid Cs + All Others	-762,018	0	-762,018	-213,513.00	.00	-548,505.00	28.0%
11301 421013 Other Dept Wage Retention	-30,323	0	-30,323	-8,797.99	.00	-21,525.01	29.0%
11301 421014 State Aid Wages Allocation	91,888	0	91,888	26,394.01	.00	65,493.99	28.7%
11301 421050 CS Performance Based Inc	-160,200	0	-160,200	.00	.00	-160,200.00	.0%
11301 421058 State Aid - Prior Year	0	0	0	697.00	.00	-697.00	.0%
11301 421096 State Aid Medical Support	-7,000	0	-7,000	.00	.00	-7,000.00	.0%
11301 442004 Extradition Reimbursement	-200	0	-200	-709.59	.00	509.59	354.8%
11301 451011 CS Prog Fee Reduce 66%	7,392	0	7,392	.00	.00	7,392.00	.0%
11301 451013 NIVD Activities Reduction	-2,000	0	-2,000	.00	.00	-2,000.00	.0%
11301 451014 CS Program Fees	-11,000	0	-11,000	-6,278.43	.00	-4,721.57	57.1%
11301 455003 Non-IVD Service Fees	-1,400	0	-1,400	-705.00	.00	-695.00	50.4%
11301 486003 Non-Govt Reimbursements	0	0	0	-1,497.00	.00	1,497.00	.0%
TOTAL General Fund	-1,146,300	0	-1,146,300	-331,935.51	.00	-814,364.49	29.0%
TOTAL REVENUES	-1,146,300	0	-1,146,300	-331,935.51	.00	-814,364.49	

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FROM 2019 01 TO 2019 05

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
100 General Fund	APPROP	ADJSTMTS	BUDGET	ACTUALS	ENCUMBRANCES	BUDGET	USED
11301 Child Support							
11301 511110 Salary-Permanent Regular	250,545	0	250,545	103,689.80	.00	146,855.20	41.4%
11301 511210 Wages-Regular	451,112	0	451,112	174,228.60	.00	276,883.40	38.6%
11301 511220 Wages-Overtime	5,222	0	5,222	1,686.42	.00	3,535.58	32.3%
11301 511330 Wages-Longevity Pay	1,978	0	1,978	.00	.00	1,978.00	.0%
11301 512141 Social Security	54,227	0	54,227	20,754.77	.00	33,472.23	38.3%
11301 512142 Retirement (Employer)	46,430	0	46,430	18,314.10	.00	28,115.90	39.4%
11301 512144 Health Insurance	134,540	0	134,540	48,838.23	.00	85,701.77	36.3%
11301 512145 Life Insurance	276	0	276	111.85	.00	164.15	40.5%
11301 512150 FSA Contribution	18,600	0	18,600	.00	.00	18,600.00	.0%
11301 512151 HSA Contribution	0	0	0	15,599.99	.00	-15,599.99	.0%
11301 512173 Dental Insurance	10,512	0	10,512	3,853.57	.00	6,658.43	36.7%
11301 521255 Paper Service	12,600	0	12,600	2,719.16	.00	9,880.84	21.6%
11301 521256 Genetic Tests	7,200	0	7,200	1,886.00	.00	5,314.00	26.2%
11301 521296 Computer Support	2,136	0	2,136	1,209.00	.00	927.00	56.6%
11301 529160 Interpreter Fee	2,700	0	2,700	804.50	.00	1,895.50	29.8%
11301 529299 Purchase Care & Services	50,200	0	50,200	25,100.00	.00	25,100.00	50.0%
11301 531003 Notary Public Related	240	0	240	40.00	.00	200.00	16.7%
11301 531303 Computer Equipmt & Software	3,100	0	3,100	.00	.00	3,100.00	.0%
11301 531310 Postage Special	345	0	345	111.61	.00	233.39	32.4%
11301 531311 Postage & Box Rent	17,400	0	17,400	5,468.44	.00	11,931.56	31.4%
11301 531312 Office Supplies	3,000	0	3,000	499.60	.00	2,500.40	16.7%
11301 531313 Printing & Duplicating	2,820	0	2,820	1,689.29	.00	1,130.71	59.9%
11301 531314 Small Items Of Equipment	1,500	0	1,500	445.59	.00	1,054.41	29.7%
11301 531321 Publication Of Legal Notice	1,110	0	1,110	395.00	.00	715.00	35.6%
11301 531323 Subscriptions-Tax & Law	1,640	0	1,640	770.25	.00	869.75	47.0%
11301 531324 Membership Dues	1,928	0	1,928	740.00	.00	1,188.00	38.4%
11301 531326 Advertising	0	0	0	791.04	.00	-791.04	.0%
11301 531348 Educational Supplies	1,500	0	1,500	217.04	.00	1,282.96	14.5%
11301 532325 Registration	1,590	0	1,590	1,924.00	.00	-334.00	121.0%
11301 532332 Mileage	1,000	0	1,000	255.08	.00	744.92	25.5%
11301 532334 Commercial Travel	1,002	0	1,002	.00	.00	1,002.00	.0%
11301 532335 Meals	728	0	728	147.41	.00	580.59	20.2%
11301 532336 Lodging	1,916	0	1,916	246.00	.00	1,670.00	12.8%
11301 532339 Other Travel & Tolls	335	0	335	95.50	.00	239.50	28.5%
11301 532340 Contracted Extraditions	8,500	0	8,500	3,047.34	.00	5,452.66	35.9%
11301 533225 Telephone & Fax	450	0	450	170.56	.00	279.44	37.9%
11301 535242 Maintain Machinery & Equip	5,200	0	5,200	1,232.88	.00	3,967.12	23.7%
11301 571004 IP Telephony Allocation	1,605	0	1,605	668.75	.00	936.25	41.7%

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Jefferson County  
FLEXIBLE PERIOD REPORT

FROM 2019 01 TO 2019 05

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



**Jefferson County  
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
<b>Total amount available</b>		<b>568,824.00</b>	<b>0.00</b>	<b>300,000.00</b>		
Net		568,824.00	0.00	300,000.00		