

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

Date: Thursday October 8, 2020

Time: 8:30 a.m.

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

1. Call to order
2. Roll call (establish a quorum)
3. Certification of compliance with the Open Meetings Law
4. Approval of the agenda
5. Approval of Finance Committee minutes for September 10, 2020; September 21, 2020; September 22, 2020; September 23, 2020; and September 24, 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 2021 Supervisor budget amendment process
9. Discussion and possible action on 2021 sales tax estimates
10. Discussion and possible action on Flood Mitigation Program matching funds
11. Discussion and possible action on funding reserve for Public Health in 2021 budget
12. Discussion and possible action on Water Resource Management Specialist position in Land and Water Conservation Department
13. Discussion and possible action on Management Analyst/Public Relations/Public Information officer in Administration Department
14. Discussion and possible action on allocation of funds in 2021 budget for department restructure
15. Discussion and possible action on setting the 2021 tax levy
16. Discussion and possible action on CARES funds update
17. Discussion and possible action on amendment of Real Estate Tax Foreclosure Policy
18. Discussion and possible action on determining disposition of foreclosed properties, setting minimum bids for the sale of foreclosed properties and considering offers to purchase on foreclosed properties
19. Convene in closed session pursuant to section 19.85 (1)(e) Wis. Stats. for deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, for the purpose of discussion and possible action on setting minimum bids, selling and considering offers to purchase on tax foreclosed properties and other county owned properties and pursuant to section 19.85 (1)(g) Wis. Stats. to confer with legal counsel concerning strategy to be adopted by Jefferson County with respect to litigation in which it is or is likely to become involved for the purpose of discussion and possible action on claims against Jefferson County
20. Reconvene in open session for action on closed session items if necessary
21. Discussion and possible action on 2020 projections of budget vs. actual revenues and expenditures
22. Review of the financial statements and department update for August 2020-Finance Department
23. Review of the financial statements and department update for August 2020-Treasurer's Office
24. Review of the financial statements and department update for August 2020-Child Support Department
25. Update on contingency fund balance
26. Discussion of funding for projects related to the new highway facilities and sale of old highway facilities
27. Set future meeting schedule, next meeting date, and possible agenda items
28. Review of invoices
29. Adjourn

Next scheduled meetings: Thursday, November 5, 2020 (Regular Meeting)
Thursday, December 3, 2020 (Regular Meeting)
Thursday, January 14, 2020 (Regular Meeting)
Thursday, February 11, 2020 (Regular 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
September 10, 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 (joining at 8:35) and Amy Rinard. Other board members present were Anita Martin. Staff in attendance were County Administrator, Ben Wehmeier; Finance Director, Marc DeVries; Assistant Finance Director, Tammy Worzalla; Emergency Management Director, Donna Haugom; Economic Development Director, Victoria Pratt; County Treasurer, John Jensen; Assistant County Treasurer, Kelly Stade; and Paralegal Sarana Stolar. Members of the public present were Bruce Knipfer from Jefferson.
3. **Certification of compliance with the Open Meetings Law** – County Administrator Wehmeier certified compliance with the Open Meetings Law.
4. **Approval of the agenda** – Jones moved items 12 behind item 17. The agenda was approved as amended.
5. **Approval of Finance Committee minutes for August 13, 2020** - A motion was made by Jaeckel/Nelan to approve the minutes for August 13, 2020. The motion passed 4-0 (Nelan not present).
6. **Communications** – Finance Director DeVries distributed an email sent to employees regarding the President’s Executive Order on Payroll Tax Deferrals and also a letter received from WE Energies describing the proposed plan for a liquefied gas storage facility in the Town of Ixonia.
7. **Public Comment** – None.
8. **Discussion and possible action on Flood Mitigation Program plan** – Emergency Management Director Donna Haugom explained the proposed property purchases. In order to complete all purchases, the County will need to provide matching funds of \$307,619. Jefferson County is currently not committed to purchase any properties and there are several properties that can be purchased with no County matching funds. DeVries explained that Jefferson County does not have a formal plan for the end use of the flood mitigation properties and in the meantime, there are ongoing maintenance costs related to the properties currently owned. Wehmeier explained that a policy decision needs to be made about the future of the Flood Mitigation program. No action was taken.
9. **Discussion and possible action on Railroad Consortium funding for 2021** – Wehmeier explained the history of funding for the Railroad Consortium and that Jefferson County is bound by contract to fund the consortium through 2021. The question of whether to continue beyond that is a policy issue that the members of the Board of Supervisors will need to decide. No action taken.

- 10. Discussion and possible action on closure of CDBG Revolving Loan Fund Program** – Wehmeier explained that the Wisconsin Department of Administration was closing the Revolving Loan Fund Program. As of the date of this meeting, Jefferson County has \$406,198 of cash and only one loan outstanding under this program also in the amount of \$352,837. Jefferson County has the option to return the cash it has on hand and continue to service the outstanding loan, returning the interest and principal to the State of Wisconsin, or buy the loan from the State and keep the interest and principal as it is repaid. Either way, the County will retain the risk of loss if the debt defaults. Wehmeier and DeVries are recommending that the County purchase the loan and pay the State its cash and the loan proceeds by the end of the year. Motion by Jaeckel/Rinard to purchase the loan and pay the State the cash that the County is holding for this program. The motion passed 5-0.
- 11. Discussion and possible action on providing levy funding for Farm Drainage Board** - DeVries explained to the Committee that the County has no obligation to provide levy to fund the operations of the Drainage Board, as has been past practice. In 2020, the County provided \$10,000 in levy funds for per diem and travel expenses, as well as other operating costs. The Drainage Board is its own separate legal entity with the statutory authority to assess its districts for these costs. Since only these districts benefit from the services provided by the Drainage Board, administration feels that it is not appropriate to fund operations through Countywide tax levy. Motion by Jones/Jaeckel to remove the property tax levy for funding the Drainage Board operations from the County Budget in 2021. The motion passed 5-0.
- 12. Discussion and possible action on contingency transfer for Jefferson County Comprehensive Plan** – Wehmeier explained that additional funding was needed for the conclusion of the Comprehensive Plan in the amount of \$35,290. Motion by Rinard/Jaeckel to transfer \$35,290 from the Contingency Fund to the Zoning Department budget for completion of the County Comprehensive Plan. The motion passed 5-0.
- 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** – Bruce Knipfer of the City of Jefferson addressed the Committee and explained that he had paid \$8,000 to the County for past due property taxes and would like to structure a payment arrangement with the Committee for the outstanding balance. No action was taken.
- 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** – Motion by Jones/Jaeckel to convene into closed session. The Committee voted by roll call to convene into closed session. The motion passed 5-0.

- 15. Reconvene in open session for action on closed session items if necessary** – Motion by Jones/Jaeckel to convene into open session. The motion passed 5-0. Motion by Jones/Jaeckel to direct the County Administrator to investigate whether Jefferson County can pursue legal action against Bruce Knipfer to enforce the payment of delinquent property taxes, and in the meantime structure an agreement for the payment of delinquent property taxes with Mr. Knipfer. The motion passed 5-0. Motion by Jaekel/Rinard to direct the County Administrator to negotiate the sale of the old Ice Pump property at 352 E Racine, Jefferson, WI 53549 through advertisement on the Wisconsin Surplus Auction website. The motion passed 5-0.
- 16. Discussion and possible action on 2021 budget update** – DeVries explained the budget report included in the Committee packages. Current revenue trends are better than expected in most areas. Expenditures to date are tracking nicely with revenues as departments are mindful of the effect of COVID on County operations. No action was taken.
- 17. Discussion and possible action on CARES funds update** – DeVries reviewed the materials provided to the Finance Committee in the agenda package. No action was taken.
- 18. Discussion and possible action on 2020 projections of budget vs. actual revenues and expenditures** – DeVries reviewed the unadjusted August 31 results and comparison to prior years at August 31, highlighting areas of concern. No action was taken.
- 19. Review of the financial statements and department update for July 2020 - Finance Department** – No action taken.
- 20. Review of the financial statements and department update for July 2020 - Treasurers Department** – No action taken.
- 21. Review of the financial statements and department update for July 2020 - Child Support Department** - No action taken.
- 22. Update on contingency fund balance** - The balance of the 2020 contingency funds is \$568,824 before any action taken at this meeting. There are currently no contingency funds budgeted in the other contingency line, and the vested benefits balance is \$300,000.
- 23. 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.
- 24. Set future meeting schedule, next meeting date, and possible agenda items** – The next meeting is scheduled for October 8, 2020 at 8:30 am. Potential agenda items include a report on the CARES purchases and expenditures to date and possible amendment of the Real Estate Tax Foreclosure Policy.
- 25. Review of Invoices** - After review of the invoices, a motion was made by Jaeckel/Nelan to approve the payment of invoices totaling \$3,977,226.21. The motion passed 5-0.
- 26. Adjourn** – A motion was made by Jaeckel/Kutz to adjourn at 10:54 a.m. The motion passed 5-0.

Respectfully submitted,

Russell Kutz, Secretary
Finance Committee
Jefferson County
/mad

**Jefferson County
Finance Committee Minutes
September 21, 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, Roger Lindl, and Joan Fitzgerald. Staff in attendance were County Administrator, Ben Wehmeier; Finance Director, Marc DeVries; and Assistant Finance Director, Tammy Worzalla. Members of the public present were Steve Sharp from the Watertown Daily Times.
3. **Certification of compliance with the Open Meetings Law** – County Administrator Wehmeier certified compliance with the Open Meetings Law.
4. **Approval of the agenda** –The agenda was approved.
5. **Communications** – none.
6. **Public comment** – none.
7. **Presentation of budget overview** – County Administrator Wehmeier presented an overview of his recommended budget for 2021. The recommended budget meets the State imposed levy limit.
8. **Priority Based Budgeting Overview** – Finance Director DeVries explained that the budget seeks to incorporate the goals of the strategic plan, including the priorities defined by the PBB process.
9. **Department 2021 Budget Hearings** – The Finance Committee considered the recommended budgets for each department listed below and motions were made to tentatively accept the recommended budget figures for each department, unless otherwise noted. *[The format for each department lists (i) budget presenters in addition to Ben Wehmeier, (ii) any other information specific to the department budget, (iii) who moved/seconded to tentatively accept the recommended budget figure, unless otherwise noted, along with the amount, and (iv) the voting record]*
 - a. **UW Extension**
 - i. Christine Wen and Kim Buchholz
 - ii. No additional motion/information
 - iii. Motion by Rinard/Nelan to approve the recommended budget (estimated levy amount \$287,538)
 - iv. Motion passed 5-0.
 - b. **Child Support**
 - i. Stacey Jensen
 - ii. No additional motion/information

- iii. Motion by Jaeckel/Nelan to approve the recommended budget (estimated levy amount \$124,772)
- iv. Motion passed 5-0.

c. **Veterans Services**

- i. Yvonne Duesterhoeft
- ii. No additional motion/information
- iii. Motion by Kutz/Jaekkel to approve the recommended budget (estimated levy amount \$193,155)
- iv. Motion passed 5-0.

10. Set future meeting schedule, next meeting date, and possible agenda items – The next Finance Committee meeting is scheduled for Tuesday, September 22th at 8:30 a.m.

11. Adjourn – A motion was made at 10:30 to recess until Wednesday, September 22nd by Jaeckel/Nelan. The motion passed 5-0.

Respectfully submitted,

Russell Kutz, Secretary
Finance Committee
Jefferson County
/mad

**Jefferson County
Finance Committee Minutes
September 22, 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 Anita Martin, Roger Lindl, David Drayna, and Joan Fitzgerald. Staff in attendance were County Administrator, Ben Wehmeier; Finance Director, Marc DeVries; and Assistant Finance Director, Tammy Worzalla. There were no members of the public present.
3. **Certification of compliance with the Open Meetings Law** – County Administrator Wehmeier certified compliance with the Open Meetings Law.
4. **Approval of the agenda** –The agenda was approved.
5. **Communications** – none.
6. **Public comment** – none.
7. **Department 2021 Budget Hearings** – The Finance Committee considered the recommended budgets for each department listed below and motions were made to tentatively accept the recommended budget figures for each department, unless otherwise noted. *[The format for each department lists (i) budget presenters in addition to Ben Wehmeier, (ii) any other information specific to the department budget, (iii) who moved/seconded to tentatively accept the recommended budget figure, unless otherwise noted, along with the amount, and (iv) the voting record]*
 - a. **County Clerk**
 - i. Audrey McGraw
 - ii. No additional motion/information
 - iii. Motion by Rinard/Jones to approve the recommended budget (estimated levy amount \$167,752)
 - iv. Motion passed 5-0.
 - b. **Land Information**
 - i. Tracy Saxby/Matt Zangl
 - ii. No additional motion/information
 - iii. Motion by Rinard/Jaekel to approve the recommended budget (estimated levy amount \$335,154)
 - iv. Motion passed 5-0.
 - c. **Management Information Systems**
 - i. John Rageth
 - ii. No additional motion/information

- iii. Motion by Nelan/Rinard to approve the recommended budget (estimated levy amount \$0)
 - iv. Motion passed 5-0.
- d. Planning and Zoning**
 - i. Matt Zangl
 - ii. No additional motion/information
 - iii. Motion by Jaeckel/Rinard to approve the recommended budget (estimated levy amount \$274,071)
 - iv. Motion passed 5-0.
- e. Human Resources**
 - i. Terri Palm
 - ii. No additional motion/information
 - iii. Motion by Kutz/Nelan to approve the recommended budget (estimated levy amount \$518,255)
 - iv. Motion passed 5-0.
- f. Administration**
 - i. Ben Wehmeier
 - ii. No additional motion/information
 - iii. Motion by Jones/Jaeckel to approve the recommended budget (estimated levy amount \$480,117)
 - iv. Motion passed 5-0.
- g. District Attorney**
 - i. Theresa Beck/Leigh Schrer
 - ii. No additional motion/information
 - iii. Motion by Jones/Rinard to approve the recommended budget (estimated levy amount \$709,527)
 - iv. Motion passed 5-0.
- h. Economic Development**
 - i. Vicki Pratt
 - ii. No additional motion/information
 - iii. Motion by Nelan/Jaeckel to approve the recommended budget (estimated levy amount \$0)
 - iv. Motion passed 5-0.
- i. Emergency Management**
 - i. Donna Haugom
 - ii. No additional motion/information
 - iii. Motion by Jaeckel/Rinard to approve the recommended budget (estimated levy amount \$91,816)
 - iv. Motion passed 5-0.
- j. Health Department**
 - i. Gail Scott and Sandee Schunk
 - ii. No additional motion/information
 - iii. Motion by Jones/Nelan to approve the recommended budget (estimated levy amount \$857,196)
 - iv. Motion passed 5-0.
- k. Human Services**
 - i. Kathi Cauley, Brian Belford and Brent Ruehlow
 - ii. No additional motion/information

- iii. Motion by Nelan/Jaeckel to approve the recommended budget (estimated levy amount \$8,957,384)
- iv. Motion passed 5-0.

I. Highway Department

- i. Bill Kern and Ryan Broedlow
- ii. No additional motion/information
- iii. Motion by Jaeckel/Nelan to approve the recommended budget (estimated levy amount \$5,685,587)
- iv. Motion passed 5-0.

m. Medical Examiner

- i. Nichol Tesch
- ii. No additional motion/information
- iii. Motion by Kutz/Rinard to approve the recommended budget (estimated levy amount \$194,113)
- iv. Motion passed 5-0.

8. Set future meeting schedule, next meeting date, and possible agenda items – The next Finance Committee meeting is scheduled for Wednesday, September 23th at 8:30 a.m.

9. Adjourn – A motion was made at 11:30 to recess until Wednesday, September 23rd by Jones/Jaeckel. The motion passed 5-0.

Respectfully submitted,

Russell Kutz, Secretary
Finance Committee
Jefferson County
/mad

**Jefferson County
Finance Committee Minutes
September 23, 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, Anita Martin, Roger Lindl, David Drayna, James Braughler, and Laura Payne. Staff in attendance were County Administrator, Ben Wehmeier; Finance Director, Marc DeVries; and Assistant Finance Director, Tammy Worzalla. Members of the public present were Stacey Lunsford, Stanley Smonie, Melissa Anderson, Abby Armour, Gerald Saylor, Kirsten Jurcek, Kelli Mountford, Peg Checkai, Suzanne Marx, and Frankie Fuller
3. **Certification of compliance with the Open Meetings Law** – County Administrator Wehmeier certified compliance with the Open Meetings Law.
4. **Approval of the agenda** –The agenda was approved.
5. **Communications** – Jones noted several letters in support of the Water Resource Management Specialist position.
6. **Public comment** – none.
7. **Department 2021 Budget Hearings** – The Finance Committee considered the recommended budgets for each department listed below and motions were made to tentatively accept the recommended budget figures for each department, unless otherwise noted. *[The format for each department lists (i) budget presenters in addition to Ben Wehmeier, (ii) any other information specific to the department budget, (iii) who moved/seconded to tentatively accept the recommended budget figure, unless otherwise noted, along with the amount, and (iv) the voting record]*
 - a. **Library Service**
 - i. Connie Meyer and Eric Robinson
 - ii. No additional motion/information
 - iii. Motion by Rinard/Nelan to approve the recommended budget (estimated levy amount \$1,157,430)
 - iv. Motion passed 5-0.
 - b. **Central Services**
 - i. Larry Meyer
 - ii. No additional motion/information
 - iii. Motion by Jones/Jaeckel to approve the recommended budget (estimated levy amount \$1,012,887)
 - iv. Motion passed 5-0.
 - c. **County Board**

- i. Ben Wehmeier
 - ii. No additional motion/information
 - iii. Motion by Nelan/Rinard to approve the recommended budget (estimated levy amount \$430,284)
 - iv. Motion passed 5-0.
- d. Land and Water Conservation**
 - i. Patricia Cicero
 - ii. Additional motion – see iii. below/no additional information
 - iii. Motion by Rinard/Jones to approve the recommended budget, amended by Jaeckel/Jones to direct County Administrator and Finance Director to study funding sources for this position and report back to Finance Committee, amendment to motion passed 5-0, motion passed 5-0 (estimated levy amount \$191,251)
 - iv. Motion passed 5-0.
- e. Clerk of Courts**
 - i. Cindy Hamre-Incha
 - ii. No additional motion/information
 - iii. Motion by Kutz/Rinard to approve the recommended budget (estimated levy amount \$1,440,527)
 - iv. Motion passed 5-0.
- f. Corporation Counsel**
 - i. Ben Wehmeier
 - ii. No additional motion/information
 - iii. Motion by Rinard/Kutz to approve the recommended budget (estimated levy amount \$406,640)
 - iv. Motion passed 5-0.
- g. Treasurer**
 - i. John Jensen
 - ii. No additional motion/information
 - iii. Motion by Jones/Jaeckel to approve the recommended budget (estimated levy savings \$650,637)
 - iv. Motion passed 5-0.
- h. Parks**
 - i. Kevin Weismann and Mary Truman
 - ii. No additional motion/information
 - iii. Motion by Kutz/Rinard to approve the recommended budget (estimated levy amount \$826,215)
 - iv. Motion passed 5-0.
- i. Fair Park**
 - i. Amy Listle
 - ii. No additional motion/information
 - iii. Motion by Rinard/Nelan to approve the recommended budget (estimated levy amount \$108,418)
 - iv. Motion passed 5-0.
- j. Sheriff**
 - i. Paul Milbrath and Jeff Parker
 - ii. No additional motion/information

- iii. Motion by Nelan/Jaeckel to approve the recommended budget (estimated levy amount \$12,866,901)
- iv. Motion passed 5-0.

k. Register of Deeds

- i. Staci Hoffman
- ii. No additional motion/information
- iii. Motion by Jones/Jaeckel to approve the recommended budget (estimated levy savings \$145,430)
- iv. Motion passed 5-0.

8. Set future meeting schedule, next meeting date, and possible agenda items – The next Finance Committee meeting is scheduled for Thursday, September 24th at 8:30 a.m.

9. Adjourn – A motion was made at 11:30 to recess until Thursday, September 24th by Jones/Jaeckel. The motion passed 5-0.

Respectfully submitted,

Russell Kutz, Secretary
Finance Committee
Jefferson County
/mad

- iii. Motion by Jones/Jaeckel to approve the recommended budget (estimated tax levy amount \$0)
 - iv. Motion passed 5-0.
 - d. 2021 Capital and 5 Year Capital Plan** – County Administrator Wehmeier discussed the 2021 Capital Plan and possible financing sources. No action taken.
 - e. General Revenues; General Expenditures (Contingency)**
 - i. Ben Wehmeier and Marc DeVries
 - ii. No additional motion/information
 - iii. Motion by Jaeckel/Kutz to approve the recommended budget (estimated levy savings \$7,680,777)
 - iv. Motion passed 5-0.
 - f. Fee Schedule** –Wehmeier explained that there were no changes to the fee schedule proposed for 2021 yet, however the Parks Department may present some changes to their fee structures in an upcoming Committee meeting. No action was taken.
 - g. Fund Balance Policy** – the Committee considered the application of fund balance to capital projects in the amount of \$877,563 of the \$879,144 allowed by the Fund Balance Policy. Motion by Jaeckel/Kutz to accept the recommendation to apply \$877,563 of fund balance to 2021 capital purchases. The motion passed 5-0.
 - h. Finance and Debt Service**
 - i. Marc DeVries
 - ii. No additional motion/information
 - iii. Motion by Nelan/Jaeckel to approve the estimated levy amount for Debt Service of \$1,521,075
 - iv. Motion passed 5-0.
 - i. Set tax levy**
 - i. Motion made by Nelan/Rinard to approve the following:
 - 1. Health Department - \$857,196 tax levy at a \$0.1268 mill rate
 - 2. Library System- \$1,155,430 tax levy at a \$0.2974 mill rate
 - 3. Motion passed 5-0
 - ii. Motion made by Jaeckel/Rinard to approve the following:
 - 1. Set the total tax levy at \$31,080,960 with a breakdown of the tax levy at: County-Wide (1992 statute definition) \$29,068,334 tax levy at a \$3.5365 mill rate for general operations and \$.1953 mill rate for debt service.
 - 2. Motion passed 5-0.
- 8. Discussion and possible action on contingency transfer for Housing Study Services** – Wehmeier explained that UW Extension had proposed to perform a housing study for \$6,000. This is below the threshold for proposals of \$25,000 so no bidding is necessary, however the money needed approval to transfer from contingency into the County Administrator’s budget. Motion by Jaeckel/Rinard to transfer \$6,000 from the Contingency line in the General Revenue cost center to the County Administrator’s budget for Housing Study services. The motion passed 5-0.
- 9. Set future meeting schedule, next meeting date, and possible agenda items** – The next Finance Committee meeting is scheduled for Thursday, October 8th at 8:30 a.m.
- 10. Adjourn** – A motion was made at 11:30 to recess until Thursday, October 8th by Jaeckel/Rinard. The motion passed 5-0.

Respectfully submitted,

Russell Kutz, Secretary
Finance Committee
Jefferson County
/mad



JEFFERSON COUNTY
OFFICE OF THE COUNTY
ADMINISTRATOR

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

BEN WEHMEIER
County Administrator

TAMMIE J. JAEGER
Administrative Assistant
Confidential

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

TO: Jefferson County Board of Supervisors
FROM: Benjamin Wehmeier, County Administrator
DATE: October 13, 2020
SUBJECT: 2021 Budget – Supervisor Amendments

As part of the 2021 Budget development process, individual Supervisors may submit proposed amendments to the Recommended Budget. This process enables Supervisors to provide their proposed amendment is and what their intended impact is on the 2021 Budget.

Supervisors are reminded that the 2021 Recommended Budget includes a new growth calculation of new property tax that can be captured of \$501,622 (1.799%) based on the new growth in the County. This is the maximum allowed by State law. All of these funds are dedicated to capital equipment. Accordingly, for operations purposes if additional funds are sought for a specific program, project, or operation, a corresponding reduction of a program, department or capital item should be included as part of the budget amendment process. Our continued recommendation is that one-time revenue sources should only be used for one-time projects or programs, unless additional sustainable revenue streams or on-going expenditure efficiencies are determined.

Attached, for your use, is a copy of the 2021 Budget Supervisor Amendment form. Feel free to make copies of this form if you wish to submit more than one amendment. Remember, only one amendment may be included on each form. This form will also be e-mailed to Supervisors so that they can make their own copies or the Administrator’s Office may be contacted for further assistance.

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

October 13, 2020	Supervisors receive Amendment forms and guidelines from the County Administrator.
October 14, 2020	Proposed Budget On-line

- Oct 14– Nov 2, 2020 Supervisors prepare any proposed Amendments to the Recommended Budget and submit them to the County Administrator's Office no later than noon on November 2, 2020.
- October 27, 2020 Public Hearing on the Recommended Budget
- November 2, 2020 Amendments are due to the County Administrator's Office no later than noon on this date.
- November 3 – 4, 2020 County Administrator, Finance Director and Department Heads review proposed amendment forms and calculate the fiscal and operational impact of each proposed amendment as they are submitted to the Administrator's Office. Supervisors who submit a proposed amendment may be contacted if further explanation is needed.
- November 5, 2020 Finance Committee meets to review the proposed amendments and takes action on a recommendation to the County Board, for each proposed amendment.
- November 10, 2020 County Board meets to consider action on any proposed amendments and then adopts the 2021 Budget.

The County utilizes a formal Supervisory Amendment process in order to make it more structured and understandable for Board members. In addition, it gives staff and the Finance Committee the opportunity to analyze any proposed amendments so that the County Board can make informed decisions when they meet to adopt the budget. In order to provide the Committee and staff with sufficient time to review proposed amendments, Supervisors are asked to submit their amendments as soon as possible after October 13th.

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

Sincerely,



Benjamin P. Wehmeier
County Administrator

cc: Department Heads

**2021
Jefferson County
Proposed Supervisor Amendment**

By Supervisor(s) _____

Amendment # _____

To amend the 2021 Recommended Budget (as amended by the Finance Committee),
I (we) hereby propose:

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

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

THIS SECTION FOR FINANCE DEPARTMENT STAFF USE

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

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

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

Fiscal note:

County Board voting record:

Ayes	
Noes	
Abstain	
Absent	

County Sales Tax Estimates, Fall 2020

County	Actual		Estimated			
	2018	2019	2020	2021 Low	2021 Mid	2021 High
Adams	\$1,619,635	\$1,755,582	\$1,769,000	\$1,773,000	\$1,791,000	\$1,809,000
Ashland	\$1,382,121	\$1,477,186	\$1,518,000	\$1,514,000	\$1,529,000	\$1,544,000
Barron	\$4,545,843	\$4,641,420	\$4,824,000	\$4,831,000	\$4,880,000	\$4,928,000
Bayfield	\$1,191,617	\$1,288,573	\$1,318,000	\$1,314,000	\$1,327,000	\$1,340,000
Brown	\$22,643,051	\$28,540,229	\$28,782,000	\$28,061,000	\$28,341,000	\$28,622,000
Buffalo	\$792,328	\$845,053	\$880,000	\$873,000	\$882,000	\$890,000
Burnett	\$1,110,518	\$1,170,468	\$1,285,000	\$1,252,000	\$1,264,000	\$1,277,000
Calumet	\$2,287,777	\$3,991,487	\$4,238,000	\$3,866,000	\$3,905,000	\$3,944,000
Chippewa	\$5,820,324	\$6,113,403	\$6,185,000	\$6,227,000	\$6,289,000	\$6,351,000
Clark	\$2,128,155	\$2,104,407	\$2,318,000	\$2,283,000	\$2,306,000	\$2,329,000
Columbia	\$4,740,714	\$4,978,035	\$5,130,000	\$5,127,000	\$5,178,000	\$5,230,000
Crawford	\$1,514,305	\$1,577,457	\$1,584,000	\$1,602,000	\$1,618,000	\$1,634,000
Dane	\$60,940,691	\$62,964,433	\$59,849,000	\$62,033,000	\$62,654,000	\$63,274,000
Dodge	\$6,846,899	\$6,913,135	\$7,397,000	\$7,339,000	\$7,412,000	\$7,486,000
Door	\$4,115,300	\$4,282,865	\$4,209,000	\$4,296,000	\$4,339,000	\$4,382,000
Douglas	\$4,020,096	\$4,348,264	\$4,475,000	\$4,449,000	\$4,494,000	\$4,538,000
Dunn	\$3,147,360	\$3,365,979	\$3,486,000	\$3,465,000	\$3,500,000	\$3,534,000
Eau Claire	\$10,803,330	\$11,090,958	\$10,893,000	\$11,152,000	\$11,264,000	\$11,375,000
Florence	\$283,978	\$288,853	\$298,000	\$300,000	\$303,000	\$306,000
Fond Du Lac	\$8,372,558	\$8,750,661	\$8,840,000	\$8,914,000	\$9,003,000	\$9,093,000
Forest	\$554,247	\$586,602	\$637,000	\$623,000	\$629,000	\$635,000
Grant	\$3,468,323	\$3,583,851	\$3,741,000	\$3,732,000	\$3,769,000	\$3,806,000
Green	\$2,825,796	\$2,938,080	\$2,973,000	\$2,999,000	\$3,029,000	\$3,059,000
Green Lake	\$1,446,107	\$1,457,211	\$1,592,000	\$1,567,000	\$1,583,000	\$1,598,000
Iowa	\$1,844,199	\$1,890,833	\$2,000,000	\$1,987,000	\$2,007,000	\$2,027,000
Iron	\$467,412	\$514,443	\$526,000	\$523,000	\$528,000	\$533,000

County Sales Tax Estimates, Fall 2020

County	Actual		Estimated			
	2018	2019	2020	2021 Low	2021 Mid	2021 High
Jackson	\$1,679,381	\$1,516,753	\$1,517,000	\$1,584,000	\$1,600,000	\$1,615,000
Jefferson	\$6,470,539	\$6,657,535	\$6,801,000	\$6,849,000	\$6,917,000	\$6,986,000
Juneau	\$1,851,800	\$1,904,313	\$2,009,000	\$1,997,000	\$2,017,000	\$2,037,000
Kenosha	\$14,384,102	\$15,749,159	\$15,827,000	\$15,849,000	\$16,008,000	\$16,166,000
Kewaunee	\$1,142,369	\$1,235,864	\$1,301,000	\$1,282,000	\$1,295,000	\$1,308,000
La Crosse	\$12,638,215	\$13,069,425	\$13,192,000	\$13,336,000	\$13,469,000	\$13,602,000
Lafayette	\$926,456	\$983,400	\$973,000	\$986,000	\$996,000	\$1,006,000
Langlade	\$1,695,177	\$1,801,462	\$1,948,000	\$1,906,000	\$1,925,000	\$1,944,000
Lincoln	\$2,133,224	\$2,212,181	\$2,291,000	\$2,291,000	\$2,314,000	\$2,337,000
Marathon	\$12,622,576	\$13,164,932	\$13,494,000	\$13,533,000	\$13,669,000	\$13,804,000
Marinette	\$3,457,049	\$3,756,265	\$3,920,000	\$3,873,000	\$3,911,000	\$3,950,000
Marquette	\$928,765	\$1,005,016	\$1,102,000	\$1,069,000	\$1,080,000	\$1,090,000
Milwaukee	\$77,538,845	\$81,821,898	\$78,667,000	\$80,799,000	\$81,607,000	\$82,415,000
Monroe	\$3,712,551	\$3,786,513	\$3,712,000	\$3,809,000	\$3,847,000	\$3,885,000
Oconto	\$2,025,874	\$2,110,300	\$2,279,000	\$2,239,000	\$2,262,000	\$2,284,000
Oneida	\$4,463,192	\$4,820,469	\$5,136,000	\$5,039,000	\$5,090,000	\$5,140,000
Ozaukee	\$8,442,458	\$8,895,308	\$8,900,000	\$8,995,000	\$9,085,000	\$9,175,000
Pepin	\$526,132	\$544,420	\$587,000	\$578,000	\$584,000	\$589,000
Pierce	\$2,300,911	\$2,405,413	\$2,523,000	\$2,506,000	\$2,531,000	\$2,556,000
Polk	\$3,368,867	\$3,582,040	\$3,967,000	\$3,846,000	\$3,884,000	\$3,922,000
Portage	\$6,677,303	\$6,979,849	\$7,022,000	\$7,093,000	\$7,164,000	\$7,235,000
Price	\$954,948	\$1,000,908	\$1,062,000	\$1,050,000	\$1,060,000	\$1,071,000
Richland	\$1,171,521	\$1,191,815	\$1,215,000	\$1,227,000	\$1,239,000	\$1,252,000
Rock	\$14,262,421	\$14,889,568	\$15,453,000	\$15,418,000	\$15,573,000	\$15,727,000
Rusk	\$921,363	\$973,903	\$1,026,000	\$1,015,000	\$1,025,000	\$1,036,000
Saint Croix	\$8,096,138	\$8,656,280	\$9,443,000	\$9,198,000	\$9,290,000	\$9,382,000

County Sales Tax Estimates, Fall 2020

County	Actual		Estimated			
	2018	2019	2020	2021 Low	2021 Mid	2021 High
Sauk	\$9,255,565	\$9,477,804	\$8,653,000	\$9,141,000	\$9,233,000	\$9,324,000
Sawyer	\$1,932,673	\$2,002,686	\$2,082,000	\$2,079,000	\$2,100,000	\$2,120,000
Shawano	\$2,706,189	\$2,886,857	\$3,075,000	\$3,025,000	\$3,055,000	\$3,085,000
Sheboygan	\$9,813,231	\$10,399,985	\$10,484,000	\$10,552,000	\$10,657,000	\$10,763,000
Taylor	\$1,253,571	\$1,270,902	\$1,370,000	\$1,354,000	\$1,368,000	\$1,381,000
Trempealeau	\$2,170,461	\$2,170,565	\$2,197,000	\$2,233,000	\$2,256,000	\$2,278,000
Vernon	\$1,796,938	\$1,834,563	\$1,932,000	\$1,925,000	\$1,944,000	\$1,964,000
Vilas	\$2,615,924	\$2,792,546	\$2,905,000	\$2,884,000	\$2,912,000	\$2,941,000
Walworth	\$10,118,375	\$10,795,326	\$11,079,000	\$11,057,000	\$11,168,000	\$11,278,000
Washburn	\$1,300,035	\$1,376,449	\$1,463,000	\$1,442,000	\$1,457,000	\$1,471,000
Washington	\$12,187,214	\$12,504,591	\$13,108,000	\$13,071,000	\$13,201,000	\$13,332,000
Waupaca	\$3,759,158	\$3,855,361	\$4,024,000	\$4,020,000	\$4,060,000	\$4,100,000
Waushara	\$1,485,363	\$1,545,843	\$1,635,000	\$1,620,000	\$1,636,000	\$1,653,000
Wood	\$5,892,242	\$6,227,869	\$6,529,000	\$6,473,000	\$6,538,000	\$6,602,000

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RESOLUTION NO. 2020-____

Resolution establishing non-countywide levies for health and library services

WHEREAS, the non-countywide budget for 2021 containing total department appropriations and levies is apportioned to the municipalities benefiting from the services furnished, and

BE IT FURTHER RESOLVED that the requirement established by Jefferson County's Fund Balance Policy to retain two months of current year budgeted expenditures in the Health Department's Fund Balance is hereby suspended for the 2021 budget year, and that the Health Department's Ending Fund Balance shall not be budgeted at an amount less than one month of the current year's budgeted expenditures;

NOW, THEREFORE BE IT RESOLVED that the sums listed below be levied upon all property in Jefferson County that is taxable for the purpose listed:

Health Department	\$ 873,847
Library Services	\$ 1,155,430

BE IT FURTHER RESOLVED that the above amounts be apportioned to equalized values as established by the State Department of Revenue.

Fiscal Note: The Health mill rate is \$.1292; and the Library mill rate is \$.2974 per \$1,000 of equalized value. In 2020, the Health mill rate was \$.1345 and the library mill rate was \$.3234, for decreases of \$.0052 and \$.0260 in the Health and Library mill rates, respectively.

Ayes_____ Noes_____ Abstain_____ Absent_____ Vacant_____

Requested by
Finance Committee

11/10/2020

Marc A. DeVries

APPROVED: Administrator____; Corp. Counsel ____; Finance Director ____

RESOLUTION NO. 2020-_____

Resolution establishing countywide levy and fees

WHEREAS, the proposed 2021 County Budget was submitted to the Board by the County Administrator on October 13, 2020, and

WHEREAS, the proposed 2021 County Budget was the subject of a public hearing on October 27, 2020, and

WHEREAS, the Board has considered all amendments,

NOW, THEREFORE, BE IT RESOLVED that the authorized positions, the total appropriation for each governmental function as shown below, Fund Balance application and assignments in the Recommended Budget book, and the levy contained in the countywide portion of the 2021 Budget, be levied as a county tax to be raised on the 2020 tax roll as follows:

	<u>Subject to levy limit</u>	<u>Library levy</u>	<u>Total apportioned levy</u>
Countywide levy	\$ 29,051,683	\$ -	\$ 29,051,683
Noncountywide levy (previously approved)			
Health	873,847	-	873,847
Library	-	1,155,430	1,155,430
	<u> </u>	<u> </u>	<u> </u>
Total	<u>\$ 29,925,530</u>	<u>\$ 1,155,430</u>	<u>\$ 31,080,960</u>

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

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

Category	General Fund	Health Dept	Human Services	Debt Service	Capital Projects	Highway Dept	MIS Dept	Fleet Management	Total
Expenditures									
General Government	\$ 11,196,373	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,612,767	\$ 37,500	\$ 12,846,640
Public Safety	15,673,429	-	-	-	-	-	-	-	15,673,429
Health and Human Services	1,342,614	1,561,591	27,317,092	-	-	-	-	-	30,221,297
Public Works	281,731	-	-	-	-	5,993,255	-	-	6,274,986
Culture, Recreation, and Ed	3,910,800	-	-	-	-	-	-	-	3,910,800
Conservation and Development	1,571,209	-	-	-	-	-	-	-	1,571,209
Capital Items and Projects	1,622,036	-	133,292	-	-	6,420,000	122,500	189,000	8,486,828
Debt Service--Principal	-	-	-	1,065,000	-	-	-	-	1,065,000
Debt Service--Interest	-	-	-	575,318	-	-	-	-	575,318
Total Expenditures	35,598,192	1,561,591	27,450,384	1,640,318	-	12,413,255	1,735,267	226,500	80,625,507
Revenues									
Taxes	6,885,150	-	-	-	-	-	-	-	6,885,150
Intergovernmental Revenues	4,586,698	559,421	9,213,985	-	-	3,164,772	-	-	17,524,876
Licenses and Permits	253,405	-	-	-	-	4,600	-	-	258,005
Fines and Forfeitures	463,950	-	-	-	-	-	-	-	463,950
Public Charges for Services	3,424,345	50,878	7,678,513	-	-	13,500	1,600	-	11,168,836
Intergovernmental Charges	1,294,403	69,720	1,431,175	-	-	3,309,660	1,705,667	37,500	7,848,125
Miscellaneous Revenues	1,529,333	7,725	96,648	-	-	135,136	-	-	1,768,842
Total Revenues	18,437,284	687,744	18,420,321	-	-	6,627,668	1,707,267	37,500	45,917,784
Other Financing Sources									
Unassigned Fund Balance Applied	884,422	-	-	-	-	100,000	-	-	984,422
Restricted Funds Applied	2,126,143	-	-	-	-	-	-	-	2,126,143
Non-Lapsing (discretionary) Funds Applied	-	-	100,742	119,243	-	-	-	-	219,985
Other Sources	79,213	-	-	-	-	-	28,000	189,000	296,213
Total Other Financing Sources	3,089,778	-	100,742	119,243	-	100,000	28,000	189,000	3,626,763
Tax Levy	\$ 14,071,130	\$ 873,847	\$ 8,929,321	\$ 1,521,075	\$ -	\$ 5,685,587	\$ -	\$ -	\$ 31,080,960

Fiscal Note: As presented, the countywide levy is proposed at \$29,051,683, which is a mill rate of \$3.5344 for general operations and \$.1953 for debt service fund for a total of \$3.7296 per \$1,000 of equalized value. In 2020, the countywide levy was \$28,045,222, with a general operations mill rate of \$3.6545 and debt service mill rate of \$.1733, for a decrease of \$.0.118 per \$1,000 for 2021 general operations and an increase of \$.0409 per \$1,000 for 2021 debt service.

Ayes _____ Noes _____ Abstain _____ Absent _____ Vacant _____

Requested by
Finance Committee

11/10/2020

Marc A. DeVries

APPROVED: Administrator _____; Corp. 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 31st 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
Revenues collected through 9-30-2020 (Unadjusted)

DEPARTMENT	2020 REVISED BUDGET	2020 ACTUALS	% COLLECTED	2019 REVISED BUDGET	2019 ACTUALS	% COLLECTED	2018 REVISED BUDGET	2018 ACTUALS	% COLLECTED
Administration Total	\$ (580,556.00)	\$ (385,395.41)	66.4%	\$ (685,986.00)	\$ (496,351.12)	72.4%	\$ (530,385.00)	\$ (382,401.29)	72.1%
Capital Projects and Debt Total	(1,136,443.00)	(866,109.86)	76.2%	(1,133,342.00)	(884,737.12)	78.1%	(1,134,018.00)	(1,088,181.94)	96.0%
Central Services Total	(876,789.00)	(660,119.71)	75.3%	(848,048.00)	(662,109.43)	78.1%	(809,762.00)	(606,299.17)	74.9%
Child Support Total	(1,098,294.00)	(618,145.62)	56.3%	(1,146,300.00)	(655,065.34)	57.1%	(1,211,845.00)	(722,952.32)	59.7%
Clerk of Courts Total	(2,965,996.00)	(2,198,231.22)	74.1%	(2,836,315.00)	(2,222,762.05)	78.4%	(2,685,288.00)	(2,059,876.25)	76.7%
Corporation Counsel Total	(405,012.00)	(304,804.00)	75.3%	(384,764.00)	(288,573.03)	75.0%	(372,363.00)	(279,272.25)	75.0%
County Board Total	(426,226.00)	(319,765.51)	75.0%	(433,373.00)	(325,029.78)	75.0%	(449,187.00)	(329,497.71)	73.4%
County Clerk Total	(389,113.00)	(321,822.15)	82.7%	(376,461.00)	(293,746.03)	78.0%	(451,178.00)	(347,606.13)	77.0%
District Attorney Total	(838,288.00)	(596,576.61)	71.2%	(822,021.00)	(602,766.14)	73.3%	(828,933.00)	(611,635.85)	73.8%
Economic Development Total	(498,223.00)	(441,167.50)	88.5%	(472,560.00)	(439,177.51)	92.9%	(502,479.00)	(460,245.67)	91.6%
Emergency Management Total	(2,383,672.00)	(206,963.42)	8.7%	(199,579.00)	(84,788.22)	42.5%	(185,518.00)	(141,549.63)	76.3%
Fair Park Total	(1,359,680.00)	(233,567.93)	17.2%	(1,294,792.00)	(963,701.51)	74.4%	(1,194,616.00)	(917,791.27)	76.8%
Finance Department Total	(985,425.00)	(736,941.80)	74.8%	(977,955.00)	(735,444.45)	75.2%	(524,697.00)	(710,883.25)	135.5%
General Revenues & Expenditure Total	(990,005.00)	2,052,041.85	-207.3%	(1,041,999.00)	1,527,895.72	-146.6%	(788,585.00)	1,571,356.58	-199.3%
Health Department Total	(1,650,025.00)	(1,168,519.86)	70.8%	(1,468,729.00)	(985,610.42)	67.1%	(1,428,234.00)	(928,114.16)	65.0%
Highway Department Total	(11,254,363.00)	(7,977,507.77)	70.9%	(11,389,168.00)	(8,301,936.77)	72.9%	(11,126,883.00)	(6,758,469.72)	60.7%
Human Resources Total	(543,314.00)	(408,893.01)	75.3%	(525,316.00)	(384,058.90)	73.1%	(507,173.00)	(369,290.92)	72.8%
Human Services Department Total	(26,631,616.00)	(17,171,266.49)	64.5%	(25,342,356.00)	(16,617,081.48)	65.6%	(23,643,838.00)	(15,682,997.32)	66.3%
Land & Water Conservation Total	(660,696.00)	(469,298.95)	71.0%	(659,423.00)	(463,957.74)	70.4%	(658,968.00)	(451,209.58)	68.5%
Land Information Total	(607,113.00)	(508,430.11)	83.7%	(665,268.00)	(487,481.68)	73.3%	(596,715.00)	(437,518.97)	73.3%
Library Total	(1,192,912.00)	(894,683.97)	75.0%	(1,153,101.00)	(864,825.84)	75.0%	(1,126,933.00)	(845,199.81)	75.0%
Management Information Systems Total	(1,560,518.00)	(1,207,315.29)	77.4%	(1,401,776.00)	(1,054,311.04)	75.2%	(1,371,748.00)	(1,016,624.85)	74.1%
Medical Examiner Total	(249,121.00)	(159,407.50)	64.0%	(225,252.00)	(135,373.00)	60.1%	(212,397.00)	(149,429.72)	70.4%
Parks Department Total	(2,226,915.00)	(844,826.93)	37.9%	(2,510,192.00)	(815,004.87)	32.5%	(1,294,164.00)	(876,150.31)	67.7%
Planning And Zoning Total	(621,246.00)	(376,662.84)	60.6%	(605,251.00)	(412,329.29)	68.1%	(610,470.00)	(415,186.32)	68.0%
Register Of Deeds Total	(359,231.00)	(373,305.34)	103.9%	(334,968.00)	(311,233.02)	92.9%	(325,517.00)	(323,828.52)	99.5%
Sheriff Department Total	(14,693,282.00)	(10,863,119.54)	73.9%	(14,466,963.00)	(10,800,080.64)	74.7%	(14,229,886.00)	(10,515,861.48)	73.9%
Treasurer Total	(264,432.00)	(342,986.44)	129.7%	(241,639.00)	(809,651.21)	335.1%	(250,489.00)	(109,249.06)	43.6%
UW Extension Total	(280,356.00)	(204,791.30)	73.0%	(262,575.00)	(190,436.49)	72.5%	(275,413.00)	(203,595.84)	73.9%
Veterans Services Total	(207,207.00)	(156,133.21)	75.4%	(198,887.00)	(149,166.66)	75.0%	(188,766.00)	(138,415.67)	73.3%
Grand Total	\$ (77,936,069.00)	\$ (48,964,717.44)	62.8%	\$ (74,104,359.00)	\$ (49,908,895.06)	67.3%	\$ (69,516,448.00)	\$ (46,307,978.40)	66.6%

JEFFERSON COUNTY
Expenditures through 9-30-2020 (Unadjusted)

DEPARTMENT	2020 REVISED BUDGET	2020 ACTUALS	% SPENT	2019 REVISED BUDGET	2019 ACTUALS	% SPENT	2018 REVISED BUDGET	2018 ACTUALS	% SPENT
Administration Total	\$ 693,475.00	\$ 540,432.66	77.9%	\$ 712,736.00	\$ 434,436.75	61.0%	\$ 530,385.00	\$ 355,256.23	67.0%
Capital Projects and Debt Total	7,136,443.00	2,505,002.31	35.1%	1,883,342.00	1,169,749.20	62.1%	1,134,018.00	1,835,570.80	161.9%
Central Services Total	1,295,610.00	1,064,219.63	82.1%	1,298,106.00	653,013.46	50.3%	1,043,105.00	667,961.55	64.0%
Child Support Total	1,105,152.00	812,396.19	73.5%	1,146,300.00	833,308.48	72.7%	1,222,846.00	833,924.59	68.2%
Clerk of Courts Total	3,040,996.00	1,827,571.55	60.1%	2,969,315.00	1,813,298.70	61.1%	2,735,288.00	1,892,585.12	69.2%
Corporation Counsel Total	415,011.00	251,808.05	60.7%	384,764.00	323,814.98	84.2%	372,363.00	275,801.17	74.1%
County Board Total	428,725.00	352,571.35	82.2%	440,313.00	365,111.37	82.9%	456,427.00	376,742.26	82.5%
County Clerk Total	389,112.00	410,271.44	105.4%	376,461.00	402,126.53	106.8%	504,562.00	463,384.64	91.8%
District Attorney Total	838,289.00	595,458.26	71.0%	822,021.00	593,524.44	72.2%	828,933.00	593,490.39	71.6%
Economic Development Total	544,898.00	317,879.15	58.3%	460,022.00	291,797.71	63.4%	448,577.00	298,143.08	66.5%
Emergency Management Total	2,384,589.00	202,935.15	8.5%	199,579.00	138,916.11	69.6%	185,518.00	126,622.08	68.3%
Fair Park Total	1,437,178.00	517,204.63	36.0%	1,421,792.00	1,121,061.02	78.8%	1,291,314.00	1,034,979.41	80.1%
Finance Department Total	582,825.00	365,055.69	62.6%	505,355.00	355,349.37	70.3%	656,139.00	515,044.29	78.5%
General Revenues & Expenditure Total	266,950.00	906.02	0.3%	131,068.00	42,232.04	32.2%	145,835.00	21,708.03	14.9%
Health Department Total	1,660,056.00	1,348,881.60	81.3%	1,627,452.00	1,161,476.44	71.4%	1,592,785.00	1,140,067.26	71.6%
Highway Department Total	11,254,363.00	7,138,716.88	63.4%	12,460,188.00	10,742,284.70	86.2%	11,126,883.00	7,192,122.69	64.6%
Human Resources Total	565,965.00	381,723.38	67.4%	562,166.00	334,687.96	59.5%	567,173.00	436,419.68	76.9%
Human Services Department Total	26,765,330.00	17,811,505.00	66.5%	26,201,851.00	18,781,122.94	71.7%	24,974,326.00	17,304,124.94	69.3%
Land & Water Conservation Total	660,116.00	370,169.85	56.1%	660,356.00	442,521.16	67.0%	659,044.00	470,756.23	71.4%
Land Information Total	696,445.00	432,049.08	62.0%	760,854.00	551,820.88	72.5%	634,690.00	444,453.68	70.0%
Library Total	1,192,912.00	1,192,617.69	100.0%	1,153,101.00	1,152,416.45	99.9%	1,126,933.00	1,126,617.17	100.0%
Management Information Systems Total	1,700,521.00	1,222,196.95	71.9%	1,654,776.00	1,173,734.92	70.9%	1,593,099.00	1,278,044.41	80.2%
Medical Examiner Total	250,671.00	178,489.28	71.2%	236,252.00	153,254.52	64.9%	212,397.00	157,617.95	74.2%
Parks Department Total	3,124,010.00	832,132.30	26.6%	3,111,959.00	807,641.18	26.0%	1,623,805.00	830,941.99	51.2%
Planning And Zoning Total	697,507.00	441,287.79	63.3%	841,209.00	502,993.82	59.8%	667,282.00	457,154.81	68.5%
Register Of Deeds Total	359,230.00	243,817.29	67.9%	334,968.00	248,609.94	74.2%	325,517.00	236,404.24	72.6%
Sheriff Department Total	16,564,744.00	10,988,891.00	66.3%	16,272,073.00	11,213,069.36	68.9%	14,544,656.00	10,839,938.43	74.5%
Treasurer Total	264,432.00	152,899.93	57.8%	241,639.00	163,676.71	67.7%	250,489.00	171,038.62	68.3%
UW Extension Total	290,354.00	175,529.62	60.5%	298,675.00	193,939.08	64.9%	283,638.00	173,264.10	61.1%
Veterans Services Total	207,584.00	148,193.17	71.4%	231,688.00	146,016.94	63.0%	208,367.00	138,735.93	66.6%
Grand Total	\$ 86,813,493.00	\$ 52,822,812.89	60.8%	\$ 79,400,381.00	\$ 56,307,007.16	70.9%	\$ 71,946,394.00	\$ 51,688,915.77	71.8%

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Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2020 01 TO 2020 08

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
100 General Fund	APPROP	ADJSTMTS	BUDGET	ACTUALS	ENCUMBRANCES	BUDGET	USED
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11301 Child Support							
11301 411100 General Property Taxes	-108,206	0	-108,206	-72,137.36		-36,068.64	66.7%
11301 421001 State Aid	-113,863	0	-113,863	-113,863.00		.00	100.0%
11301 421010 M S L Incentives	-15,000	0	-15,000	-18,681.00		3,681.00	124.5%
11301 421012 State Aid Cs + All Others	-772,689	0	-772,689	-449,640.09		-323,048.82	58.2%
11301 421014 State Aid Wages Allocation	110,598	0	110,598	55,272.32		55,325.68	50.0%
11301 421050 CS Performance Based Inc	-163,938	0	-163,938	.00		-163,938.00	.0%
11301 421096 State Aid Medical Support	-8,000	0	-8,000	.00		-8,000.00	.0%
11301 421097 State Aid E-filing	-19,716	0	-19,716	.00		-19,716.00	.0%
11301 442004 Extradition Reimbursement	-1,000	0	-1,000	-1,952.73		952.73	195.3%
11301 451011 CS Prog Fee Reduce 66%	7,920	0	7,920	6,237.90		1,682.10	78.8%
11301 451013 NIVD Activities Reduction	-2,000	0	-2,000	-1,485.62		-514.38	74.3%
11301 451014 CS Program Fees	-11,000	0	-11,000	-10,449.43		-550.57	95.0%
11301 455003 Non-IVD Service Fees	-1,400	0	-1,400	-945.00		-455.00	67.5%
11301 699999 Budgetary Fund Balance	0	-6,859	-6,859	.00		-6,859.00	.0%
TOTAL General Fund	-1,098,294	-6,859	-1,105,153	-607,644.01		-497,508.90	%
TOTAL REVENUES	-1,098,294	-6,859	-1,105,153	-607,644.01		-497,508.90	

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Jefferson County
FLEXIBLE PERIOD REPORT

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FROM 2020 01 TO 2020 08

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	ACTUALS	ENCUMBRANCES	AVAILABLE	PCT
100 General Fund	APPROP	ADJSTMTS	BUDGET			BUDGET	USED
<hr/>							
11301 Child Support							
11301 511110 Salary-Permanent Regular	259,633	0	259,633	173,300.92		86,332.56	66.7%
11301 511210 Wages-Regular	459,406	0	459,406	301,527.82		157,878.38	65.6%
11301 511220 Wages-Overtime	5,753	0	5,753	1,408.38		4,344.49	24.5%
11301 511330 Wages-Longevity Pay	1,846	0	1,846	.00		1,846.25	.0%
11301 512141 Social Security	54,216	0	54,216	35,300.09		18,916.38	65.1%
11301 512142 Retirement (Employer)	49,048	0	49,048	32,145.73		16,902.36	65.5%
11301 512144 Health Insurance	125,418	0	125,418	94,209.97		31,208.13	75.1%
11301 512145 Life Insurance	275	0	275	198.84		75.74	72.4%
11301 512150 FSA Contribution	14,600	0	14,600	.00		14,600.00	.0%
11301 512151 HSA Contribution	0	0	0	17,800.00		-17,800.00	.0%
11301 512173 Dental Insurance	10,159	0	10,159	6,908.53		3,250.67	68.0%
11301 521255 Paper Service	11,000	0	11,000	7,318.75		3,681.25	66.5%
11301 521256 Genetic Tests	6,000	0	6,000	4,071.00		1,929.00	67.9%
11301 521296 Computer Support	2,339	0	2,339	1,721.45		617.55	73.6%
11301 529160 Interpreter Fee	5,183	0	5,183	2,482.00		2,701.00	47.9%
11301 531303 Computer Equipmt & Software	2,100	0	2,100	2,204.99		-104.99	105.0%
11301 531310 Postage Special	300	0	300	123.11		176.89	41.0%
11301 531311 Postage & Box Rent	16,900	0	16,900	11,370.00		5,530.00	67.3%
11301 531312 Office Supplies	2,500	0	2,500	1,052.97		1,447.03	42.1%
11301 531313 Printing & Duplicating	2,300	0	2,300	2,630.53		-330.53	114.4%
11301 531314 Small Items Of Equipment	1,200	0	1,200	748.85		451.15	62.4%
11301 531321 Publication Of Legal Notice	1,100	0	1,100	462.00		638.00	42.0%
11301 531323 Subscriptions-Tax & Law	2,334	0	2,334	1,388.74		945.38	59.5%
11301 531324 Membership Dues	1,872	0	1,872	1,662.00		210.00	88.8%
11301 531348 Educational Supplies	450	0	450	258.53		191.47	57.5%
11301 532325 Registration	2,740	6,859	9,599	25.00		9,574.00	.3%
11301 532332 Mileage	800	0	800	.00		800.00	.0%
11301 532334 Commercial Travel	1,200	0	1,200	.00		1,200.00	.0%
11301 532335 Meals	800	0	800	41.91		758.09	5.2%
11301 532336 Lodging	3,083	0	3,083	-9.02		3,092.02	.3%
11301 532339 Other Travel & Tolls	300	0	300	16.80		283.20	5.6%
11301 532340 Contracted Extraditions	9,750	0	9,750	5,455.66		4,294.34	56.0%
11301 533225 Telephone & Fax	450	0	450	305.84		144.16	68.0%
11301 535242 Maintain Machinery & Equip	3,600	0	3,600	1,995.09		1,604.91	55.4%
11301 571004 IP Telephony Allocation	2,034	0	2,034	1,356.00		678.00	66.7%
11301 571005 Duplicating Allocation	208	0	208	138.64		69.36	66.7%
11301 571009 MIS PC Group Allocation	23,251	0	23,251	15,500.64		7,750.36	66.7%
11301 571010 MIS Systems Grp Alloc(ISIS)	8,628	0	8,628	5,752.00		2,876.00	66.7%

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Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2020 01 TO 2020 08

ACCOUNTS FOR:
100 General Fund

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11301 591519 Other Insurance	5,517	0	5,517	4,256.24		1,260.31	77.2%
TOTAL General Fund	1,098,294	6,859	1,105,153	735,130.00		370,022.91	%
TOTAL EXPENSES	1,098,294	6,859	1,105,153	735,130.00		370,022.91	

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Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2020 01 TO 2020 08

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
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12201 Finance							
12201 411100 General Property Taxes	-496,515	0	-496,515	-331,010.00		-165,505.00	66.7%
12201 412100 Sales Taxes From County	-150	0	-150	-87.14		-62.86	58.1%
12201 451004 Garnishment Fees	-30	0	-30	-30.00		.00	100.0%
12201 451005 Child Support Fees	-1,000	0	-1,000	-479.56		-520.44	48.0%
12201 451312 Emp Payroll Charges	-130	0	-130	-96.00		-34.00	73.8%
12201 699999 Budgetary Fund Balance	0	-85,000	-85,000	.00		-85,000.00	.0%
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12202 Dental Insurance Allocation							
12202 451026 Retiree Ins Premium Recovery	-15,000	0	-15,000	-8,927.60		-6,072.40	59.5%
12202 451032 Cobra Premium Recovery	-2,600	0	-2,600	-1,984.17		-615.83	76.3%
12202 451043 County Board Premiums	0	0	0	-1,839.04		1,839.04	.0%
12202 451045 Employee Premiums	-470,000	0	-470,000	-315,091.03		-154,908.97	67.0%
TOTAL General Fund	-985,425	-85,000	-1,070,425	-659,544.54		-410,880.46	%
TOTAL REVENUES	-985,425	-85,000	-1,070,425	-659,544.54		-410,880.46	

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Jefferson County
FLEXIBLE PERIOD REPORT

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FROM 2020 01 TO 2020 08

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	ACTUALS	ENCUMBRANCES	AVAILABLE	PCT
100 General Fund	APPROP	ADJSTMTS	BUDGET			BUDGET	USED
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12201 Finance							
12201 511110 Salary-Permanent Regular	195,727	0	195,727	129,254.83		66,471.68	66.0%
12201 511110 22101 Salary-Permanent Regula	0	0	0	185.09		-185.09	.0%
12201 511210 Wages-Regular	143,861	0	143,861	95,140.90		48,720.31	66.1%
12201 511210 22101 Wages-Regular	0	0	0	1,379.10		-1,379.10	.0%
12201 511220 Wages-Overtime	0	0	0	591.62		-591.62	.0%
12201 511330 Wages-Longevity Pay	819	0	819	.00		818.75	.0%
12201 512141 Social Security	25,446	0	25,446	16,580.59		8,865.35	65.2%
12201 512141 22101 Social Security	0	0	0	109.83		-109.83	.0%
12201 512142 Retirement (Employer)	22,977	0	22,977	15,187.78		7,789.66	66.1%
12201 512142 22101 Retirement (Employer)	0	0	0	105.58		-105.58	.0%
12201 512144 Health Insurance	43,196	0	43,196	27,206.33		15,990.05	63.0%
12201 512144 22101 Health Insurance	0	0	0	434.90		-434.90	.0%
12201 512145 Life Insurance	159	0	159	128.61		30.15	81.0%
12201 512145 22101 Life Insurance	0	0	0	1.75		-1.75	.0%
12201 512150 FSA Contribution	6,000	0	6,000	.00		6,000.00	.0%
12201 512151 HSA Contribution	0	0	0	6,000.00		-6,000.00	.0%
12201 512173 Dental Insurance	4,344	0	4,344	2,641.40		1,702.60	60.8%
12201 512173 22101 Dental Insurance	0	0	0	21.86		-21.86	.0%
12201 521213 Accounting & Auditing	16,250	0	16,250	10,890.00		5,360.00	67.0%
12201 521219 Other Professional Serv	3,650	0	3,650	1,510.00		2,140.00	41.4%
12201 521296 Computer Support	3,443	0	3,443	3,085.26		357.74	89.6%
12201 531303 Computer Equipmt & Software	550	0	550	602.00		-52.00	109.5%
12201 531311 Postage & Box Rent	2,400	0	2,400	1,506.16		893.84	62.8%
12201 531312 Office Supplies	2,900	0	2,900	652.56		2,247.44	22.5%
12201 531312 22101 Office Supplies	0	0	0	466.62		-466.62	.0%
12201 531313 Printing & Duplicating	1,200	0	1,200	298.11		901.89	24.8%
12201 531324 Membership Dues	1,060	0	1,060	690.00		370.00	65.1%
12201 532325 Registration	1,270	0	1,270	875.00		395.00	68.9%
12201 532332 Mileage	660	0	660	.00		660.00	.0%
12201 532334 Commercial Travel	1,000	0	1,000	487.86		512.14	48.8%
12201 532335 Meals	300	0	300	.00		300.00	.0%
12201 532336 Lodging	3,080	0	3,080	.00		3,080.00	.0%
12201 533225 Telephone & Fax	100	0	100	58.07		41.93	58.1%
12201 535242 Maintain Machinery & Equip	700	0	700	398.54		301.46	56.9%
12201 571004 IP Telephony Allocation	636	0	636	424.00		212.00	66.7%
12201 571005 Duplicating Allocation	27	0	27	18.00		9.00	66.7%
12201 571009 MIS PC Group Allocation	10,040	0	10,040	6,693.36		3,346.64	66.7%
12201 571010 MIS Systems Grp Alloc(ISIS)	3,494	0	3,494	2,329.36		1,164.64	66.7%

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Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2020 01 TO 2020 08

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12201 591519 Other Insurance	2,536	0	2,536	1,993.91		542.10	78.6%
12201 594818 Capital Computer	0	85,000	85,000	3,073.89		81,926.11	3.6%
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12202 Dental Insurance Allocation							
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12202 599982 Retiree Dental Claims	12,000	0	12,000	7,789.40		4,210.60	64.9%
12202 599984 Cobra Dental Claims	6,000	0	6,000	581.00		5,419.00	9.7%
12202 599986 Administrative Fees Dental	24,000	0	24,000	16,498.98		7,501.02	68.7%
12202 599989 Employee Dental Claims	444,500	0	444,500	249,331.66		195,168.34	56.1%
12202 599992 Administrative Dental Retiree	1,100	0	1,100	502.68		597.32	45.7%
TOTAL General Fund	985,425	85,000	1,070,425	605,726.59		464,698.41	%
TOTAL EXPENSES	985,425	85,000	1,070,425	605,726.59		464,698.41	

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Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2020 01 TO 2020 08

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<hr/>							
13201 County Treasurer							
<hr/>							
13201 411100 General Property Taxes	994,368	0	994,368	662,912.00		331,456.00	66.7%
13201 411300 DNR Pilot	-60,000	0	-60,000	-56,764.46		-3,235.54	94.6%
13201 411500 Managed Forest	-4,000	0	-4,000	-5,459.02		1,459.02	136.5%
13201 418100 Interest On Taxes	-300,000	0	-300,000	-215,003.30		-84,996.70	71.7%
13201 441030 Ag Use Conversion Penalty	-12,000	0	-12,000	-20,748.45		8,748.45	172.9%
13201 451007 Treasurers Fees	-400	0	-400	-456.25		56.25	114.1%
13201 481001 Interest & Dividends	-850,000	0	-850,000	-628,323.71		-221,676.29	73.9%
13201 481004 Fair Market Value Adjustment	0	0	0	-148,924.51		148,924.51	.0%
13201 486004 Miscellaneous Revenue	0	0	0	-25.00		25.00	.0%
<hr/>							
13202 Tax Deed Expense							
<hr/>							
13202 411100 General Property Taxes	4,900	0	4,900	3,266.64		1,633.36	66.7%
13202 451030 Foreclosure Reimbursement	0	0	0	-165.00		165.00	.0%
13202 482002 Rent Of County Property	-10,000	0	-10,000	.00		-10,000.00	.0%
13202 483005 Gain/Loss-Sale Forclosed Prpt	-25,000	0	-25,000	.00		-25,000.00	.0%
<hr/>							
13203 Plat Books							
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13203 451010 Sale Of Maps & Plat Books	-2,250	0	-2,250	-636.93		-1,613.07	28.3%
13203 451308 Postage Fees	-50	0	-50	-30.00		-20.00	60.0%
TOTAL General Fund	-264,432	0	-264,432	-410,357.99		145,925.99	%
TOTAL REVENUES	-264,432	0	-264,432	-410,357.99		145,925.99	

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Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2020 01 TO 2020 08

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 511110 Salary-Permanent Regular	71,200	0	71,200	47,513.88		23,686.57	66.7%
13201 511210 Wages-Regular	48,098	0	48,098	25,836.48		22,261.50	53.7%
13201 511220 Wages-Overtime	0	0	0	1,038.26		-1,038.26	.0%
13201 511220 22101 Wages-Overtime	0	0	0	7.02		-7.02	.0%
13201 511330 Wages-Longevity Pay	104	0	104	.00		104.40	.0%
13201 512141 Social Security	8,678	0	8,678	5,334.60		3,343.13	61.5%
13201 512141 22101 Social Security	0	0	0	.54		-.54	.0%
13201 512142 Retirement (Employer)	8,060	0	8,060	5,021.23		3,038.48	62.3%
13201 512142 22101 Retirement (Employer)	0	0	0	.47		-.47	.0%
13201 512144 Health Insurance	32,397	0	32,397	15,301.38		17,095.83	47.2%
13201 512145 Life Insurance	93	0	93	6.07		86.45	6.6%
13201 512150 FSA Contribution	4,200	0	4,200	.00		4,200.00	.0%
13201 512151 HSA Contribution	0	0	0	2,893.75		-2,893.75	.0%
13201 512173 Dental Insurance	2,318	0	2,318	1,026.97		1,291.43	44.3%
13201 521232 Investment Advisor Fees	30,000	0	30,000	22,832.37		7,167.63	76.1%
13201 531298 United Parcel Service	100	0	100	.00		100.00	.0%
13201 531303 Computer Equipmt & Software	300	0	300	.00		300.00	.0%
13201 531311 Postage & Box Rent	8,000	0	8,000	5,526.54		2,473.46	69.1%
13201 531312 Office Supplies	1,000	0	1,000	407.35		592.65	40.7%
13201 531313 Printing & Duplicating	200	0	200	192.64		7.36	96.3%
13201 531314 Small Items Of Equipment	300	0	300	.00		300.00	.0%
13201 531321 Publication Of Legal Notice	3,000	0	3,000	.00		3,000.00	.0%
13201 531324 Membership Dues	100	0	100	100.00		.00	100.0%
13201 531326 Advertising	500	0	500	.00		500.00	.0%
13201 532325 Registration	300	0	300	.00		300.00	.0%
13201 532332 Mileage	350	0	350	.00		350.00	.0%
13201 532335 Meals	35	0	35	.00		35.00	.0%
13201 532336 Lodging	400	0	400	.00		400.00	.0%
13201 533225 Telephone & Fax	100	0	100	46.44		53.56	46.4%
13201 535242 Maintain Machinery & Equip	200	0	200	312.26		-112.26	156.1%
13201 571004 IP Telephony Allocation	508	0	508	338.64		169.36	66.7%
13201 571005 Duplicating Allocation	127	0	127	84.64		42.36	66.6%
13201 571009 MIS PC Group Allocation	7,398	0	7,398	4,932.00		2,466.00	66.7%
13201 571010 MIS Systems Grp Alloc(ISIS)	1,557	0	1,557	1,038.00		519.00	66.7%
13201 591519 Other Insurance	909	0	909	699.39		209.21	77.0%
13201 593256 Bank Charges	1,500	0	1,500	850.00		650.00	56.7%
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13202 Tax Deed Expense							
13202 521212 Legal	100	0	100	.00		100.00	.0%

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Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2020 01 TO 2020 08

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
13202 521219 Other Professional Serv	1,200	0	1,200	.00		1,200.00	.0%
13202 521255 Paper Service	1,000	0	1,000	.00		1,000.00	.0%
13202 521273 Title Search	5,000	0	5,000	-1,335.00		6,335.00	26.7%
13202 529299 Purchase Care & Services	2,000	0	2,000	.00		2,000.00	.0%
13202 531311 Postage & Box Rent	700	0	700	.00		700.00	.0%
13202 531313 Printing & Duplicating	100	0	100	.00		100.00	.0%
13202 531321 Publication Of Legal Notice	7,000	0	7,000	90.10		6,909.90	1.3%
13202 531326 Advertising	5,000	0	5,000	.00		5,000.00	.0%
13202 533221 Water	3,000	0	3,000	521.92		2,478.08	17.4%
13202 593742 Uncollected Taxes	5,000	0	5,000	703.26		4,296.74	14.1%
13203 Plat Books							
13203 531349 Other Operating Expenses	2,300	0	2,300	.00		2,300.00	.0%
TOTAL General Fund	264,432	0	264,432	141,321.20		123,110.80	%
TOTAL EXPENSES	264,432	0	264,432	141,321.20		123,110.80	

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

Ledger Date	Description	General (599900)	Other (599908)	Vested Benefits (599909)	Authority
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
10-Mar-20	Sheriff Department vandalism reimbursement	(3,000.00)			Finance Committee
10-Sep-20	Jefferson County Comprehensive Plan	(33,290.00)			Finance Committee
24-Sep-20	UWX Housing Study	(6,000.00)			Finance Committee
Total amount available		529,534.00	0.00	300,000.00	
Net		529,534.00	0.00	300,000.00	