

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

Date: Thursday January 7, 2021

Time: 8:30 a.m.

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

Register in advance for this meeting:

https://zoom.us/meeting/register/tJMocuCvpj4vHdbpKQygIAcWm_rKSxeOauzu

After registering, you will receive a confirmation email containing information about joining the meeting.

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 December 3, 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 accepting the Diversionary Programming Grant to address disproportionate minority contact from the Department of Justice at the Human Services Department
9. Discussion and possible action on approving the allocation of Jefferson County CDBG RLF CLOSE funds
10. Discussion and possible action on capital funding for Courthouse, Sheriff complex and Jail facilities
11. Discussion and possible action on a request to the Governor of Wisconsin to provide inflationary increases to State Utility Aid funding
12. Discussion and possible action on 2022 budget process
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
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
15. Reconvene in open session for action on closed session items if necessary
16. Discussion and possible action on 2020 projections of budget vs. actual revenues and expenditures
17. Review of the financial statements and department update for November 2020-Finance Department
18. Review of the financial statements and department update for November 2020-Treasurer's Office
19. Review of the financial statements and department update for November 2020-Child Support Department
20. Update on contingency fund balance
21. Discussion of funding for projects related to the new highway facilities and sale of old highway facilities
22. Set future meeting schedule, next meeting date, and possible agenda items
23. Review of invoices
24. Adjourn

Next scheduled meetings: Thursday, January 14, 2021 (ZOOM Meeting)
 Thursday, February 11, 2021 (Regular Meeting)
 Thursday, March 4, 2021 (Regular Meeting)
 Thursday, April 8, 2021 (Regular Meeting)
 Thursday, May 13, 2021 (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
December 3, 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 8:32 a.m.
2. **Roll call (establish a quorum)** – Finance Committee members present were Richard Jones, George Jaeckel, Russell Kutz, Conor Nelan and Amy Rinard. Additional board members present were Laura Payne. Staff in attendance were County Administrator, Ben Wehmeier; Finance Director, Marc DeVries; Assistant Finance Director, Tammy Worzalla; Child Support Director, Stacey Jensen; Corporation Counsel, Blair Ward; and Paralegal, Sarana Stolar. Members of the public present were William Miller of Watertown.
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 as published.
5. **Approval of Finance Committee minutes for November 5, 2020** - A motion was made by Rinard/Kutz to approve the minutes for November 5, 2020. The motion passed 4-0 with Jaeckel abstaining.
6. **Communications** – None.
7. **Public Comment** – None.
8. **Discussion and possible action on supporting an increase in County Child Support Funding** – Child Support Director Jensen explained that costs for child support enforcement services are rising faster than the rate of increase in federal and state funding statewide. A resolution supporting an increase of state general purpose revenue of \$4 million is included in the agenda packet to assist Child Support agencies with increasing costs, caseloads, and regulations. Motion by Rinard/Nelan to approve the resolution and forward to the County Board of Supervisors. The motion passed 5-0.
9. **Discussion and possible action on capital funding for Courthouse, Jail, and Sheriff Complex** – Finance Director DeVries asked the Committee for further guidance on how to proceed with consideration of funding for the proposed project. Supervisor Nelan suggested a decision tree showing how the project would progress piece by piece and potential considerations at each decision point. Supervisor Rinard suggested that Administration and Finance prepare a list of repairs to the building to date. Supervisor Payne explained that the Building and Grounds Committee was not acting on this item until February. No action was taken.
10. **Discussion and possible action on reauthorizing self-insuring worker’s compensation liability** – DeVries explained that every three years, the Department of Workforce Development requires counties to compare the cost of workers compensation coverage on the open market to that of

self-insuring and pass a resolution supporting the continuation of self-insured coverage. Finance has completed the study and the results show a significant cost savings by self-insuring. Motion by Jaeckel/Jones to approve the resolution authorizing Jefferson County to remain self-insured for worker's compensation claims and forward to the Board of Supervisors. The motion passed 5-0.

- 11. Discussion and possible action on insurance policy renewals for 2021** – County Administrator Wehmeier explained that Jefferson County's insurance consultant, TE Brennan, had prepared a comparison of coverages and costs for the 2021 calendar year. Overall, cost increases are consistent with what the County has budgeted for 2021. Administration and Finance are still working with TE Brennan to determine whether it makes sense to switch property insurance coverage from Chubb to MPIC. Motion by Kutz/Jones to authorize the County Administrator to enter into the coverages recommended by TE Brennan and negotiate the best property insurance policy for the County. The motion passed 5-0.
- 12. Discussion and possible action on determining disposition of foreclosed properties, setting minimum bids for the sale of foreclosed properties, and considering offers to purchase on foreclosed properties** – Corporation Counsel Ward presented the Committee with the bids for the foreclosed properties that had been advertised for sale. No action was taken.
- 13. Convene in closed session pursuant to section 19.85 (1)(e) Wis. Stats. for deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, for the purpose of discussion and possible action on setting minimum bids, selling and considering offers to purchase on tax foreclosed properties and other county owned properties and pursuant to section 19.85 (1)(g) Wis. Stats. to confer with legal counsel concerning strategy to be adopted by Jefferson County with respect to litigation in which it is or is likely to become involved for the purpose of discussion and possible action on claims against Jefferson County** – Motion by Jones/Rinard to convene into closed session. The Committee voted by roll call to convene into closed session. The motion passed 5-0.
- 14. Reconvene in open session for action on closed session items if necessary** – Motion by Jones/Rinard to convene into open session. The motion passed 5-0. Motion by Jaeckel/Rinard to offer to sell the property at 525 Kingfisher in Watertown to the highest bidder in the amount of \$12,369 and give this bidder the option to rescind the bid based on contractual restrictions imposed by the homeowner's association, and should high bidder rescind, accept the bid from the next highest bidder in the amount of \$8,200. The property is to be sold within 10 days. The motion passed 5-0. Motion by Jones/Jaeckel to accept the highest bid in the amount of \$6,000 for the property at 538 J Drive in Watertown. The motion passed 5-0. Motion by Jaeckel/Rinard to accept the highest bid in the amount of \$6,000 for the property at 315 J Drive in Watertown. The motion passed 5-0. Motion by Jones/Rinard to direct Corporation Counsel to continue to advertise the foreclosed properties on Lamp Road with any sale having restrictions on development. The motion passed 5-0. Motion by Jones/Jaeckel to extend the letter of intent to sell the property at the old highway shop in the City of Jefferson for three months to allow further time for financing. The motion passed 5-0. The committee also discussed that the Corporation Counsel and the Committee Chair should determine an appropriate minimum bid for the property at 236 Union in Johnson Creek.

- 15. Discussion and possible action on 2020 projections of budget vs. actual revenues and expenditures** – DeVries reviewed the unadjusted November 30 results and comparison to prior years at November 30, noting that current trends are favorable and if continued, Jefferson County will end the year in a stronger position than previously anticipated. DeVries also explained that the County expected to fully utilize its allocation of CARES funding from the Department of Administration. No action was taken.
- 16. Review of the financial statements and department update for October 2020 - Finance Department** – No action taken.
- 17. Review of the financial statements and department update for October 2020 - Treasurers Department** – No action taken.
- 18. Review of the financial statements and department update for October 2020 - Child Support Department** - No action taken.
- 19. Update on contingency fund balance** - The balance of the 2020 contingency funds is \$529,534. The balance of the 2021 contingency funds is \$508,579. There are currently no contingency funds budgeted in the other contingency line for 2020, and the vested benefits balance is \$300,000. For 2021, other contingency is budgeted at \$105,960 in anticipation of further unfunded COVID-19 related expenses, and 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 January 14, 2021 at 8:30 a.m.
- 22. Review of Invoices** - After review of the invoices, a motion was made by Jaeckel/Kutz to approve the payment of invoices totaling \$4,605,010.55. The motion passed 5-0.
- 23. Adjourn** – A motion was made by Jaeckel/Kutz to adjourn at 10:45 a.m. The motion passed 5-0.

Respectfully submitted,

Russell Kutz, Secretary
Finance Committee
Jefferson County
/mad

RESOLUTION NO. 2020-_____

Accepting grant funds from the Wisconsin Department of Justice for juvenile delinquency prevention and improvements to juvenile justice programs and practices

Executive Summary

The Wisconsin Department of Justice has awarded Jefferson County \$7,000 pursuant to the Juvenile Justice and Delinquency Prevention Act to be applied toward Jefferson County’s diversionary programming to address disproportionate minority contact. The Juvenile Justice and Delinquency Prevention Act works to prevent juvenile delinquency, improve the juvenile justice system, and protect children. This program accomplishes its mission by providing funding directly to state and local communities for delinquency prevention and improvements to state and local juvenile justice programs and practices. These grant funds will allow the Human Services Department to create programs aimed at reducing the overrepresentation of minority youth in Jefferson County’s juvenile justice system through diversionary programming. On January 7, 2021, the Finance Committee reviewed this resolution and recommended forwarding to the County Board to accept \$7,000 in grant funding for juvenile delinquency prevention and improvements to juvenile justice programs and practices.

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

WHEREAS, grant funding is available to Jefferson County from the Department of Justice to create diversionary programming aimed at reducing disproportionate minority contact in Jefferson County’s Juvenile Justice System.

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board of Supervisors hereby accepts grant funding from the Department of Justice in the amount of \$7,000 to address disproportionate minority contact by preventing juvenile delinquency, improving the juvenile justice system, and protecting children.

Fiscal Note: These grant funds will be used for diversionary programming to address disproportionate minority contact and are available to be used January 1, 2021 to September 30, 2021. Jefferson County will receive reimbursement for costs incurred during this time. This is a budget amendment. County Board approval requires a two-thirds vote of the entire membership of the County Board (20 votes of the 30 member County Board).

Ayes _____ Noes _____ Abstain _____ Absent _____ Vacant _____

Requested by
Finance Committee

01-07-21

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"/>	65053000	421001	63105	State Aid	(7,000.00)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	65053000	529299	63105	Purchased Care/Services	6,750.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	65053000	531349	63105	Other Operating Expenses	250.00
<input type="checkbox"/>	<input type="checkbox"/>					
<input type="checkbox"/>	<input type="checkbox"/>					
<input type="checkbox"/>	<input type="checkbox"/>					
<input type="checkbox"/>	<input type="checkbox"/>					
<input type="checkbox"/>	<input type="checkbox"/>					
<input type="checkbox"/>	<input type="checkbox"/>					
<input type="checkbox"/>	<input type="checkbox"/>					

Description of Adjustment:
Revenue and expenses for new DOJ grant.

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.



STATE OF WISCONSIN
DEPARTMENT OF JUSTICE

Josh Kaul
Attorney General

Room 114, East, State Capitol
P.O. Box 7857
Madison, WI 53707-7857
(608) 266-1221
TTY 1-800-947-3529

December 3, 2020

Jessica Godek, Youth and Family Services Supervisor
Jefferson County Department of Human Services
1541 Annex Road
Jefferson, WI 53549-9803

Re: Diversionary Programming to Address DMC
DOJ Grant Number: 2017-JF-03-16280

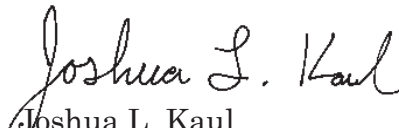
Dear Ms. Godek:

The Wisconsin Department of Justice, Division of Law Enforcement Services has approved a grant award to Jefferson County in the amount of \$7,000. These Title II Formula grant funds are awarded annually to states through the U.S. Department of Justice, Office of Juvenile Justice and Delinquency Prevention. This grant supports the Jefferson County's "Diversionary Programming to Address DMC Project."

To accept this award, please have the authorized official sign the Signatory Page, Certified Assurances and Debarment Forms in addition to initialing the bottom right corner of Attachment A and B, if enclosed. The project director should sign the acknowledgement notice. One of the two award packets enclosed should be returned to the Wisconsin Department of Justice within 30 days. The other should be maintained for your records. Funds cannot be released until all signed documents are received and any special conditions are met.

As project director, you will be responsible for all reporting requirements outlined in the grant award and ensuring that funds are administered according to the approved application materials and certifications. Please refer to the FAQ sheet enclosed for contact information and grant guidelines. We look forward to a collaborative working relationship with you.

Sincerely,


Joshua L. Kaul
Attorney General

JLK:KDH:alm
Enclosures



STATE OF WISCONSIN
DEPARTMENT OF JUSTICE

Josh Kaul
Attorney General

Room 114, East, State Capitol
P.O. Box 7857
Madison, WI 53707-7857
(608) 266-1221
TTY 1-800-947-3529

JUVENILE JUSTICE GRANT AWARD
Diversions Programming to Address DMC
2017-JF-03-16280

The Wisconsin Department of Justice (DOJ), hereby awards to Jefferson County, (hereinafter referred to as the Grantee), the amount of \$7,000 for programs or projects pursuant to the Juvenile Justice and Delinquency Prevention Act (JJDP Act) of 1974, as amended.

This grant may be used until September 30, 2021 for the programs consistent with the budget and general conditions in Attachment A, subject to any limitations or conditions set forth in Attachments B and/or C, if included.

The Grantee shall administer the programs or projects for which this grant is awarded in accordance with the applicable rules, regulations, and conditions of the Wisconsin Department of Justice. The submitted application is hereby incorporated as reference into this award.

This grant shall become effective, and funds may be obligated (unless otherwise specified in Attachments A and/or B) when the Grantee signs and returns one copy of this grant award to the Wisconsin Department of Justice.

BY: Joshua L. Kaul
JOSHUA L. KAUL
Attorney General
Wisconsin Department of Justice

12/3/2020
Date

The (Grantee), Jefferson County, hereby signifies its acceptance of the above-described grant on the terms and conditions set forth above or incorporated by reference therein.

GRANTEE: Jefferson County

BY:
NAME: Steven J. Nass
TITLE: County Board Chair

Date

WISCONSIN DEPARTMENT OF JUSTICE
ATTACHMENT A

Grantee: Jefferson County
Project Title: Diversions Programming to Address DMC CFDA# 16.540
Grant Period: From January 1, 2021 To September 30, 2021
Grant Number: 2017-JF-03-16280 Program Area: 03

APPROVED BUDGET

Personnel	_____
Employee Benefits	_____
Travel (Including Training)	_____
Supplies & Operating Expenses	_____ \$ 250
Consultants	_____ \$6,750
Other	_____
TOTAL APPROVED BUDGET	_____ \$7,000

Award Conditions:

1. Budget changes in excess of 10% of the approved line item amount and **any** increases for personnel compensation not included in the approved budget require approval from DOJ. **All changes to the contractual category require prior DOJ approval.**
2. Federal grant funds made available under the JJDPA will not be used to supplant state or local funds, but will be used to increase the amounts of such funds that would, in the absence of Federal funds, be made available for juvenile justice activities.
3. Failure to submit an acceptable Equal Employment Opportunity Plan (if required under 28 CFR 42.302) that is approved by the Federal Office of Civil Rights, is a violation of DOJ's Certified Assurances and may result in grant termination.
4. Matching funds required to pay the non-Federal portion of the cost of each program/project, for which grant funds are made available, shall be in addition to funds that would otherwise be made available for delinquency prevention by the recipient of grant funds and shall be provided for on a project-by-project basis.
5. To be allowable under a grant program, all funds (federal and cash match) must be obligated (purchase order issued) or paid for services provided during the grant period. If obligated by the end of the grant period, payment must be made within 60 days of the grant period ending date.
6. Recipient fully understands DOJ has the right to suspend or terminate grant funds to any recipient that fails to conform to the requirements (Special/General Conditions and General Operating Policies) or that fails to comply with the terms and conditions of its grant award.
7. Any changes in personnel involved with the grant including the Project Director, Financial Officer and/or Signatory needs to be reported in a Modification to DOJ via Egrants.
8. Reimbursement for travel (i.e. mileage, meals, and lodging) is limited to state rates.
9. Grant funds will be paid to the grantee on a reimbursement basis.
10. **All contracts pertaining to this grant must be submitted to DOJ within 30 days of receipt of Grant Award Documents.**

**FORMULA GRANT
AWARD GENERAL CONDITIONS
ATTACHMENT B**

1. The Grantee agrees by acceptance of this grant award that:
 - The Juvenile Justice and Delinquency Prevention Act (JJDP) contains four core requirements with which states must comply in order to receive a share of federal Title II Formula funds. The core requirements are: Disproportionate Minority Contact (DMC); Deinstitutionalization of Status Offenders (DSO); Jail Removal; and Separation of Juvenile Offenders (Sight and Sound Separation).
 - You will be required to maintain compliance as a condition of your grant, should you be awarded a grant. Failure to maintain compliance may result in a suspension of the grant award. The grant also will be conditioned upon the grantee allowing DOJ access to records to determine if the grantee is complying with the JJDP. You do not need to provide any information at this time. DOJ staff will monitor your compliance with the JJDP. Additional information on the four core requirements can be found at <https://ojjdp.ojp.gov/about/core-requirements>.
 - If the grant award budget contains wages, the grantee's records must be maintained in a form that, at any given time, an auditor or DOJ representative would be able to identify the use of Federal and Matching funds. These records should include information such as employee name, rate of pay, hours worked, and amount of time dedicated to the grant project.
 - Grant recipients are advised that DOJ will monitor grants to ensure that funds are expended for appropriate purposes and that recipients are complying with state and federal requirements as described in the grant award contract. This includes timely completion of progress and financial reports, active efforts to achieve and measure stated goals and objectives, appropriate documentation of activities and outcomes, and adherence to any conditions included in the grant award.
 - All procurement transactions, whether negotiated or competitively bid and without regard to dollar value, shall be conducted in a manner so as to provide maximum open and free competition.
 - The Wisconsin Department of Justice reserves the right to withhold grant payments if the grant recipient is delinquent paying any obligation to the Department of Justice such as Background Check fees, etc.
 - All awards are subject to the availability of appropriated funds and to any modifications or additional requirements that may be imposed by law.
 - Please be advised that a hold may be placed on any application or grant payment if it is deemed that an agency is not in good standing on other Wisconsin Department of Justice (DOJ) grants, has other grants compliance issues that would make the applicant agency ineligible to receive DOJ funding, and/or is not cooperating with an ongoing DOJ grant review or audit.
 - A hold may also be placed on any application or grant payment if it is deemed that an agency is not in compliance with federal civil rights laws and/or is not cooperating with an ongoing federal civil rights investigation.
 - Program Income: To maintain consistent practices with other similar programs, and as a proven practice, projects funded under this announcement are subject to program income guidelines detailed in the federal Office of Justice Programs Financial Guide. Program income is income earned by the recipient, during the funding period, as a direct result of the award. Any fees charged to the participants of your project are considered program income. The amount earned as program income during the length of the grant period must be expended by the end of the grant period and must be used for the purposes and under the condition applicable to the award.

RESOLUTION NO. 2020-___

Approving the allocation of Jefferson County CDBG RLF CLOSE funds

Executive Summary

The U.S. Department of Housing and Urban Development (HUD) has terminated the Community Development Block Grant (CDBG) program, administered by the Department of Administration (DOA) – Division of Energy, Housing and Community Resources (DEHCR). DOA has now implemented the statewide CDBG-CLOSE program, and Jefferson County is able to allocate their CDBG-CLOSE grant funds for up to three (3) projects within the County that meet the requirements of a National Objective as defined by HUD and DEHCR. All Jefferson County municipalities received an invitation to compete for the grant funds, and nine (9) projects from seven (7) communities were submitted for consideration. The Jefferson County Economic Development Consortium (JCEDC) board ranked the projects, and the projects recommended below were the only submissions considered eligible by DOA.

Countywide planning and broadband projects were also considered for the grant but were determined ineligible by DOA.

The Finance committee considered this resolution at its meeting on January 7, 2021 and recommended forwarding to the County Board for approval.

WHEREAS, the Executive Summary is hereby incorporated into this resolution, and the County CDBG funds totaling approximately \$763,935.80 are subject to CDBG-CLOSE because it was funded by a CDBG award made on January 1, 1992 or later, so the County must: return to the DOA-DEHCR the full balance of its CDBG ED RLF funds, dissolve its RLF under process identified by the DOA-DEHCR, and complete all documentation required and requested by the DOA-DEHCR, and

WHEREAS, under the CDBG-CLOSE program, all locally held, and funded by a CDBG award made on January 1, 1992 or later, ED RLF's will be held for Unit of General Local Governments (UGLG's), and these UGLG's will have non-competitive access to the funds to use as grants for eligible activities, and

WHEREAS, Jefferson County is required to close out the CDBG – Revolving Loan Fund (RLF) Program by January 31, 2021, and

WHEREAS, project activities must be completed within twenty-four (24) months from the date the funding is awarded and funds not disbursed within the specified time limit may be recaptured by DEHCR for reallocation to any other eligible CDBG project, and

WHEREAS, the County has identified projects previously approved, or in the process of being approved, as CDBG grant application eligible, and

WHEREAS, the projects identified as eligible are located in: the City of Jefferson, the City of Fort Atkinson, and the Village of Palmyra, and

WHEREAS, the County is an eligible CDBG-CLOSE applicant and the City of Jefferson, the City of Fort Atkinson and the Village of Palmyra are eligible CDBG applicants, and

WHEREAS, cooperative action by and between the City of Jefferson, the City of Fort Atkinson and the Village of Palmyra will allow each to leverage their CDBG funds, now and in the future, for public purposes and public benefit, and

WHEREAS, toward that end it is recommended that:

- Currently, the County CDBG ED RLF account has approximately \$340,747.08 outstanding that was loaned out and is yet to be repaid which the County nonetheless has to pay back as part of the CDBG-CLOSE program.
- The City of Jefferson has an identified CDBG approved project with total activity costs of \$225,000 for improvements made to the Senior Activity Center. The County will allocate \$150,000 in grant eligible funds towards this project.
- The Village of Palmyra has an identified CDBG approved project with total activity costs of \$379,320 for a watermain project to be used to benefit the Pal Park Mobile Home Park. The County will allocate \$304,040 to the Village of Palmyra in grant eligible funds towards this project.
- The City of Fort Atkinson has an identified CDBG approved project with total activity costs of \$1,400,000 for watermain projects. The County will allocate \$309,895.80 in grant eligible funds towards this project.

NOW, THEREFORE, BE IT RESOLVED by the Jefferson County Board of Supervisors in session this 12th day of January, 2021, that the County's CDBG ED RLF Closeout and Division of CDBG CLOSE Opportunity Grants as described above are hereby approved.

BE IT FURTHER RESOLVED that the Jefferson County Board of Supervisors hereby: authorizes the preparation, execution and filing of all documents necessary to effectuate the County's CDBG ED RLF Closeout and Division of CDBG CLOSE Opportunity Grants; empowers the County Board Chairperson to be the signatory on behalf of the County of Jefferson on all necessary documents; and grants the Jefferson County Administrative Coordinator authority to facilitate closeout of the County's CDBG ED RLF funds and preparation and filing of the appropriate application for funds under the DOA's CDBG-CLOSE program in accordance with this resolution.

Fiscal Note: The amount due to DOA-DEHCR of \$763,935.80 consists of \$423,188.72 in cash restricted for the CDBG Revolving Loan Fund Program and one outstanding loan in the amount of \$340,747.08. Jefferson County was given the option to either purchase the loan or continue servicing it on behalf of the DOA. In either case, Jefferson County would retain any risk of loss

for the outstanding loan. By purchasing the loan, Jefferson County is entitled to the interest generated from the loan. During its September 10, 2020 meeting the Finance Committee voted to purchase the loan as a part of this payment. This payment is funded from fund balance restricted for the CDBG Revolving Loan Fund Program and as such has no budgetary impact, therefore no budget adjustment is required.

Ayes:_____ Noes:_____ Abstain:_____ Absent:_____ Vacant:_____

Referred By:
_____Committee (this is the date of the County Board Meeting where the resolution will be acted on)12-10-19

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

The Honorable Tony Evers
Governor of Wisconsin
115 East, State Capitol
Madison, WI 53703

Dear Governor Evers,

We write to you on behalf of Jefferson County to ask that you **include a provision in your 2021-23 budget plan to provide for an improved, more equitable return of utility tax collections to counties and municipalities as utility aid.**

Our Association, the Wisconsin Counties Utility Tax Association (WCUTA) is comprised of 36 counties with utility plants. We and the Wisconsin Counties Association (WCA) have, earlier this year, requested you insert an inflationary increase to the state's utility tax aid formula in your budget bill.

Here is why this modest but important action would serve every local government in the state and give you an opportunity to provide more local revenue, outside revenue caps.

Such an increase would go a long way toward helping defray the costs of unfunded mandates such as: EMS, police and fire protection services around power plants and road maintenance. For example, our county receives on average \$909,000 of utility taxes. This amount has been flat or declining over the last 13 years while our local costs have increased by an average of approximately 2%. Under revenue caps, the added burden to local taxpayers has been grossly unfair.

Under the current 50 year old formula, Wisconsin has collected sizable utility taxes, but returned only about 20 percent of those general fund revenues to the local governments hosting the utilities. We hope you will agree that now is the time to address the absence of **inflationary increases in utility aid formula components** that have contributed to stagnant utility aid payments.

Had Utility Aid payments been indexed to inflation during the period from 2005 to 2018, an additional \$22.5 million would have been sent to qualifying local governments. Though that opportunity was missed, it illustrates how not considering inflation harms Utility Aid recipients. With that discussion in mind, we are seeking permanent Utility Tax Aid inflation indexing that would start with 2018. Such a plan would cost the state less than \$2 million/year in addition to current Utility Revenue Aids.

Shared revenue utility aid payments are a crucial source of funds to help counties and municipalities pay for services provided to tax-exempt utility property. These payments-in-lieu of taxes are also viewed as partial compensation for the air pollution, noise, traffic congestion, property maintenance, emergency services and land use limitations caused by the presence of utility property.

Including this cost-of- living increase, albeit modest when spread across the state, would be a psychological boost to counter the strain of revenue caps and our inability to raise our own property taxes. We remain concerned that the state collects utility taxes for use as General Purpose Revenue (GPR), rather than return those dollars to counties and municipalities where the utilities are located. In 2019-20, the state collected \$351.4 million in utility taxes, but only returned \$75.6 million to local governments as utility aid.

Here are just a few of the fiscal challenges we face:

- Compensation costs necessary to attract and retain high quality employees are increasing substantially. In Jefferson County, employee health insurance alone has typically risen 7-10% per year. Step increases and cost of living adjustments cause increases in wage expenses of approximately 3-5% per year.
- Other insurance costs such as liability and property coverages have risen 15-20% per year.
- Due to strict statutory limitations on local governments' ability to invest, almost all investments owned by Jefferson County are tied to the federal reserve rate. Fed rates are at historic lows, causing devastating drops in investment income. In 2021, investment income for Jefferson County is projected to decrease by almost \$500,000 from what was realized in 2019. Because newly purchased investments do not mature for several years, any fixed rate security that matures and is replaced during this period of historically low rates will have severe impacts on investment income for several years to come.
- Personal property aids, which was intended to replace certain personal property tax amounts, has decreased by 13% and 14% in 2020 and 2021, respectively.

We sincerely appreciate your ongoing support to lift revenue caps despite ongoing opposition from the legislature. This would be one way to move much needed dollars to local communities. If you have any additional questions please feel free to contact us.

Or, please contact either Kyle Christiansen, WCA Tax lobbyist at christianson@wicounties.org or (608-663-7120) or Alice O'Connor, the WCUTA Executive Director at aoc@constituencyservices.org or (608-225-9391).

Thank you for your consideration.

Sincerely,

INSERT NAMES OF ALL PEOPLE FROM YOUR COUNTY YOU WANT TO SIGN THE LETTER BE SURE TO INCLUDE AN EMAIL AND AT LEAST ONE PHONE NUMBER

BE SURE TO COPY YOUR STATE RE.P AND SENATORS ON THE MAIN LETTER TO GOVERNOR.

COPY Kyle and Alice wither on the letter or separately so we know you sent a letter.

**Jefferson County
2022 Budget Calendar**

Description	Date	Regular Finance	Budget Related
Finance releases 5-year capital requests to departments	Friday, March 5, 2021		x
Employee reclassification letter sent out by Human Resources	Monday, March 15, 2021		x
New Position Request Letter sent to Department Heads by HR	Monday, March 15, 2021		x
Employee reclassification requests due to Department Heads	Friday, March 26, 2021		x
Employee reclassification names due to HR from Departments	Tuesday March 30, 2021		x
New Position requests due from Departments to HR	Friday, April 2, 2021		x
Job Description Questionnaires (JDQs) distributed by HR for reclass requests	Friday, April 2, 2021		x
Regular Finance Meeting	Thursday, April 8, 2021	x	
5-year capital requests due from department heads	Friday, April 9, 2021		x
Employees turn in completed JDQs to department heads	Tuesday, April 13, 2021		x
MIS issues 2021 IT equipment/programming request forms to departments	Friday, April 16, 2021		x
Department Heads turn in reviewed JDQs to Human Resources	Friday, April 16, 2021		x
Dept Heads turn in completed IT equip/Programming request forms to MIS	Monday, May 3, 2021		x
Human Resources submits reclassifications to vendor	Monday, May 3, 2021		x
2021 MIS Requested Budget/programming hours reviewed with Administrator	Friday, May 9, 2021		x
Regular Finance meeting	Thursday, May 13, 2021	x	
MIS reviews departmental IT equipment requests with Administrator	Friday, May 14, 2021		x
Budget town hall meeting with departments and committee chairs	May - TBD		x
Preliminary Dept Personnel Budgets available for Courthouse & Sheriff	Thursday, June 3, 2021		x
Reclassification requests shared with Department Heads	Thursday, June 3, 2021		x
Preliminary dental rates set	Thursday, June 3, 2021		x
MIS budget completed	Thursday, June 3, 2021		x
Regular Finance meeting	Tuesday, June 8, 2021	x	
Department Head meeting to hand out budget materials/budget guidelines	Wednesday, June 9, 2021		x
May monthly financial reports generated	Monday, June 21, 2021		
Final dental rates set	Thursday, July 10, 2021		x
Regular Finance meeting	Thursday, July 10, 2021	x	
June monthly financial reports generated	Wednesday, July 21, 2021		x
Budget requests due to Administrator	Friday, August 6, 2021		x
Regular Finance meeting	Thursday, August 12, 2021	x	
Health insurance rates set and updated in Munis	Friday, August 13, 2021		x
Budget Hearings	Monday, September 13, 2021		x
Budget Hearings	Weds., September 15, 2021		x
Budget Hearings (With Regular Finance Meeting)	Thurs., September 16, 2021		x

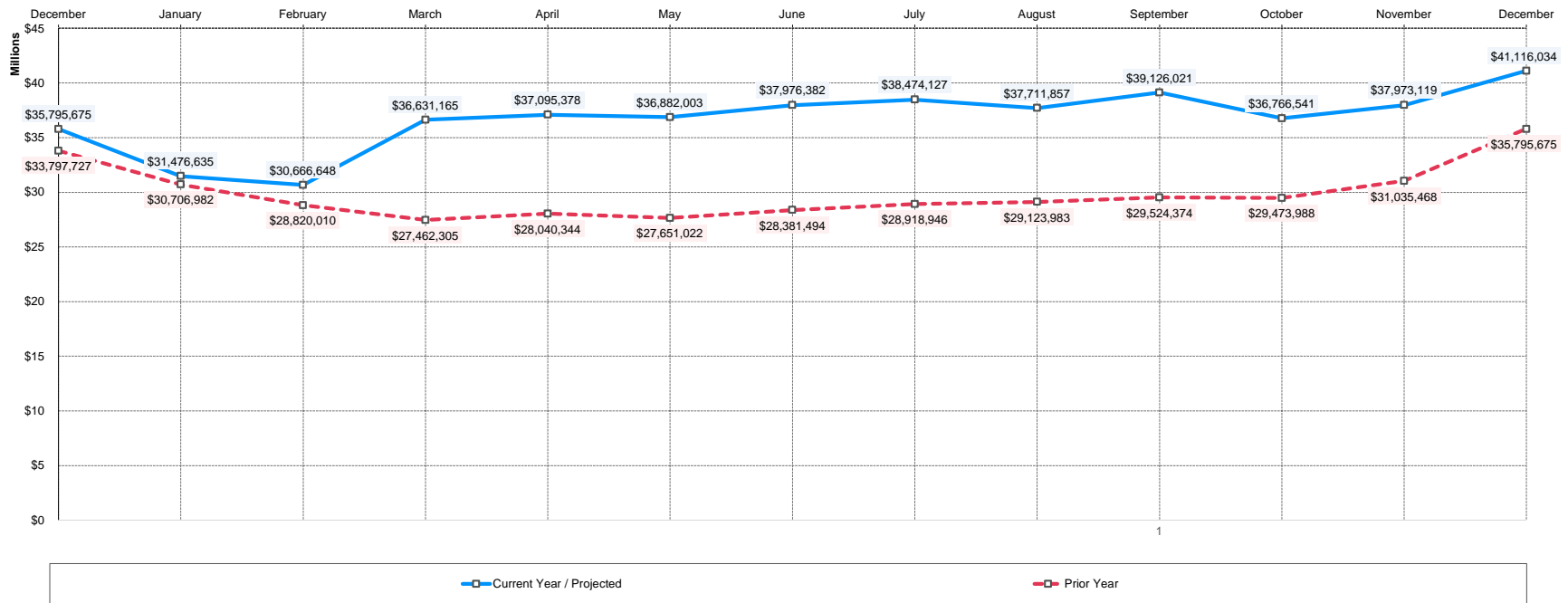
**Jefferson County
2022 Budget Calendar**

Description	Date	Regular Finance	Budget Related
Budget hearings, apply fund balance policy, set tax levy	Friday, September 17, 2021		x
WCA Annual Conference	Monday, September 27, 2021		
WCA Annual Conference	Tuesday, September 28, 2021		
Present budget and Amendment Procedure to County Board	Tuesday, October 12, 2021		x
Regular Finance meeting	Thursday, October 14, 2021	x	
Public hearing on budget	Tuesday, October 26, 2021		x
Supervisor budget amendments due to Administration at noon	Monday, November 1, 2021		x
Regular Finance meeting/Supervisor budget amendments	Thursday, November 4, 2021	x	x
Budget Adoption by County Board	Tuesday, November 9, 2021		x
County Levy Limit Worksheet due to State	Monday, November 15, 2021		x
County Apportionment Worksheet due to State	Wednesday, December 15, 2021		x

General Fund | Health Department Fund | Human Services Fund | Debt Service Fund | Capital Projects Fund | MIS Department Fund

For the Period Ending November 30, 2020

Month-End Fund Balances

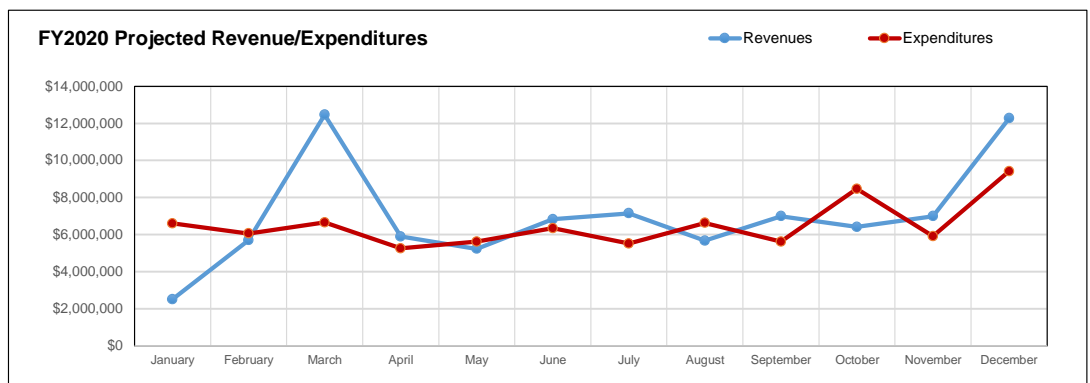
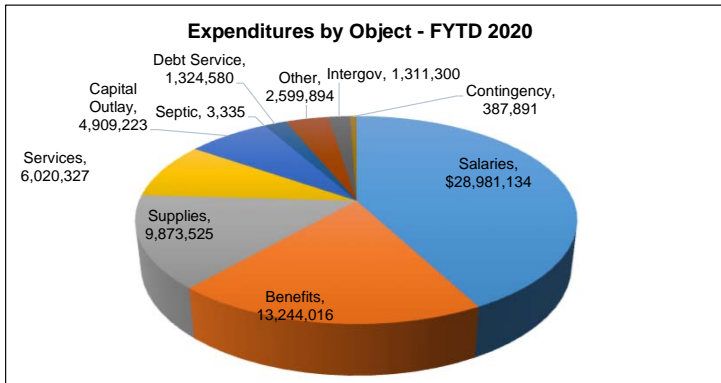


Statement of Revenues, Expenditures, Other Financing Sources (Uses) And Changes In Fund Balance

For the Period Ending November 30, 2020
All Funds Summary Breakdown
 (With Comparative Totals For the Period Ended November 30, 2019)

	All Funds FY2019	All Funds FY2020	% Incr/(Decr)
REVENUES			
Property Taxes	\$26,141,034	\$26,544,116	1.54%
Sales & Use Taxes	5,041,293	5,115,066	1.46%
Other Taxes	1,629,228	1,665,895	2.25%
Intergovernmental	20,917,178	21,485,797	2.72%
Charges For Services	5,583,869	6,219,592	11.38%
Licenses & Permits	243,031	232,504	(4.33%)
Health & Human Services	13,843	12,960	(6.38%)
Fines & Forfeitures	415,033	422,569	1.82%
Miscellaneous Revenue	3,083,389	2,285,900	(25.86%)
TOTAL REVENUE	\$63,067,897	\$63,984,399	1.45%
EXPENDITURES			
Salaries	\$28,445,877	\$28,981,134	1.88%
Benefits	12,727,711	13,244,016	4.06%
Supplies	13,525,620	9,873,525	(27.00%)
Services	5,408,451	6,020,327	11.31%
Capital Outlay	1,611,205	4,909,223	204.69%
Septic	0	3,335	
Debt Service	1,133,393	1,324,580	16.87%
Other	4,066,346	2,599,894	(36.06%)
Intergov	1,119,462	1,311,300	17.14%
Contingency	404,994	387,891	(4.22%)
TOTAL EXPENDITURES	\$68,443,060	\$68,655,225	0.31%
SURPLUS / (DEFICIT)	(\$5,375,162)	(\$4,670,826)	(13.10%)
FUND BALANCE			
Beginning of Period			
End of Period			

General Fund	Health Department Fund	Human Services Fund	Debt Service Fund	Capital Projects Fund	Highway Department Fund	MIS Department Fund
\$12,228,170	\$786,066	\$8,463,137	\$0	\$0	\$5,066,743	\$0
5,115,066	0	0	0	0	0	0
624,156	0	0	1,041,739	0	0	0
6,198,649	736,190	8,242,778	0	0	4,831,803	1,476,377
2,142,998	20,082	4,046,647	0	0	8,811	1,054
219,919	0	0	0	0	12,585	0
0	0	12,960	0	0	0	0
422,569	0	0	0	0	0	0
1,746,058	9,914	199,651	0	16,043	314,234	0
\$28,697,585	\$1,552,252	\$20,965,173	\$1,041,739	\$16,043	\$10,234,176	\$1,477,432
\$14,116,488	\$996,961	\$10,279,765	\$0	\$0	\$3,067,487	\$520,434
5,542,438	345,081	3,992,333	0	0	3,178,369	185,795
3,243,212	151,503	911,869	0	5,133	5,291,417	270,390
3,271,337	315,821	1,371,327	0	219,250	512,081	330,509
1,268,568	48,120	254,914	0	3,215,368	0	122,253
3,335	0	0	0	0	0	0
0	0	0	1,248,255	76,325	0	0
608,345	9,366	4,898,577	0	0	(2,921,449)	5,055
660,890	43,299	474,239	0	0	123,485	9,387
387,891	0	0	0	0	0	0
\$29,102,505	\$1,910,151	\$22,183,024	\$1,248,255	\$3,516,077	\$9,251,391	\$1,443,822
(\$404,920)	(\$357,900)	(\$1,217,851)	(\$206,515)	(\$3,500,034)	\$982,785	\$33,609
\$33,156,695	\$460,100	\$1,609,022	\$0	\$569,858	\$30,898,933	\$0
\$32,751,775	\$102,200	\$391,171	(\$206,515)	(\$2,930,176)	\$31,881,718	\$33,609

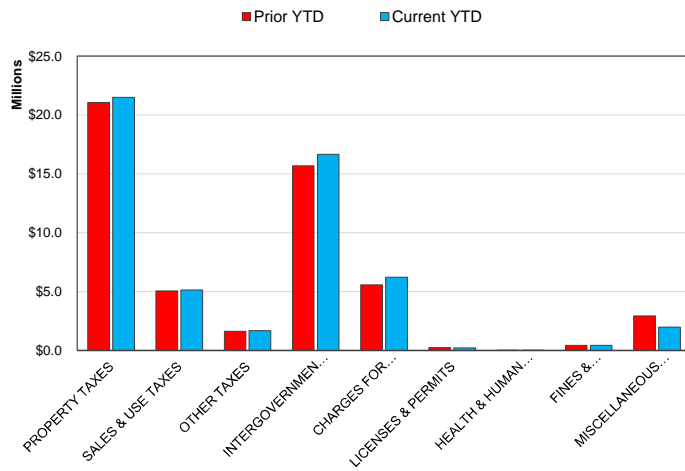


Aggregate | Financial Summary

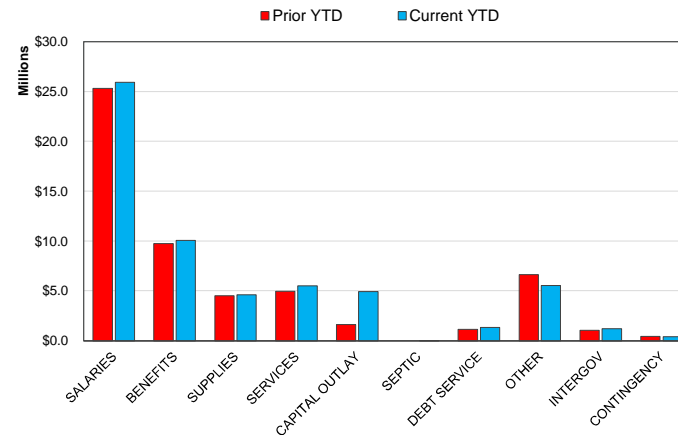
For the Period Ending November 30, 2020

	Prior YTD	Prior Year Actual	YTD % of PY Actual	Current YTD	Annual Budget	YTD % of Budget
REVENUES						
Property Taxes	\$21,036,049	\$22,948,417	91.67%	\$21,477,373	\$23,429,861	91.67%
Sales & Use Taxes	5,041,293	6,696,949	75.28%	5,115,066	6,525,000	78.39%
Other Taxes	1,629,228	1,763,312	92.40%	1,665,895	1,710,593	97.39%
Intergovernmental	15,658,694	18,221,576	85.93%	16,653,995	20,855,040	79.86%
Charges For Services	5,570,707	8,962,276	62.16%	6,210,781	10,741,369	57.82%
Licenses & Permits	232,811	255,012	91.29%	219,919	254,960	86.26%
Health & Human Services	13,843	13,843	100.00%	12,960	13,843	93.62%
Fines & Forfeitures	415,033	469,104	88.47%	422,569	446,719	94.59%
Miscellaneous Revenue	2,924,312	3,113,108	93.94%	1,971,666	2,568,567	76.76%
TOTAL REVENUE	\$52,521,968	\$62,443,597	84.11%	\$53,750,223	\$66,545,952	80.77%
EXPENDITURES						
Salaries	\$25,318,781	\$27,659,532	91.54%	\$25,913,647	\$29,627,659	87.46%
Benefits	9,732,935	10,613,880	91.70%	10,065,647	11,747,389	85.68%
Supplies	4,489,507	4,852,400	92.52%	4,582,108	4,998,661	91.67%
Services	4,941,951	5,398,567	91.54%	5,508,245	5,804,279	94.90%
Capital Outlay	1,611,205	2,110,405	76.35%	4,909,223	12,899,923	38.06%
Septic	0	0		3,335	0	
Debt Service	1,133,393	1,163,905	97.38%	1,324,580	1,136,443	116.55%
Other	6,614,397	7,634,494	86.64%	5,521,343	7,848,239	70.35%
Intergov	1,037,065	984,260	105.37%	1,187,815	1,297,099	91.57%
Contingency	404,994	19,840	2041.29%	387,891	1,732,731	22.39%
TOTAL EXPENDITURES	\$55,284,227	\$60,437,283	91.47%	\$59,403,834	\$77,092,423	77.06%
SURPLUS / (DEFICIT)	(\$2,762,260)	\$2,006,314		(\$5,653,611)	(\$10,546,471)	
ENDING FUND BALANCE	\$31,035,468			\$37,973,119		

Revenues by Source



Expenditures by Object

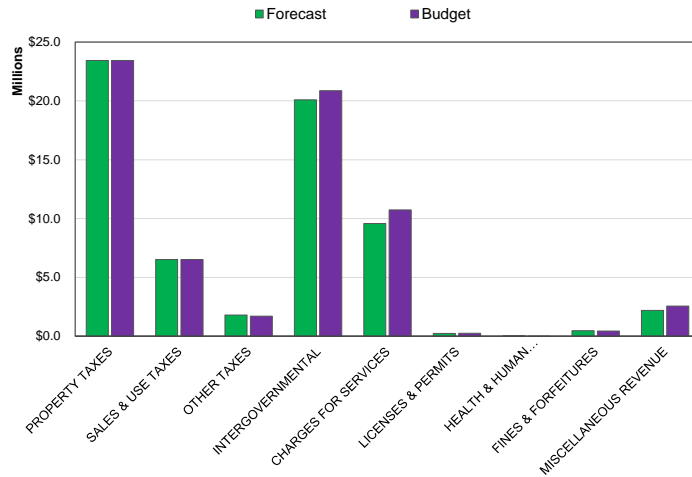


Aggregate | Financial Forecast

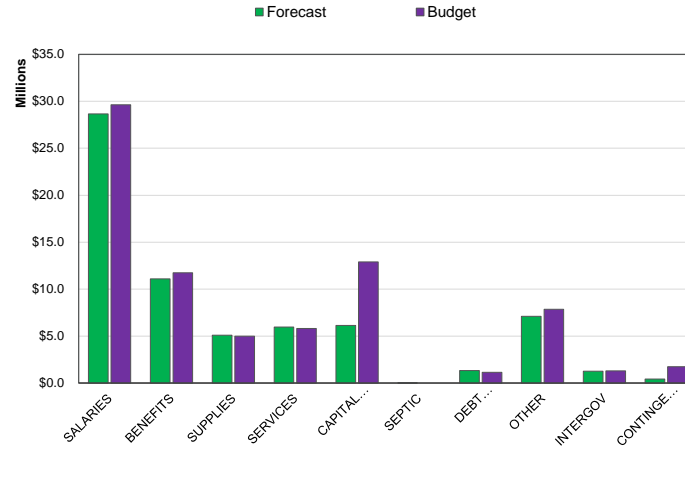
For the Period Ending November 30, 2020

	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
REVENUES						
Property Taxes	\$21,036,049	\$21,477,373	\$1,952,831	\$23,430,204	\$23,429,861	\$343
Sales & Use Taxes	5,041,293	5,115,066	1,409,935	6,525,001	6,525,000	1
Other Taxes	1,629,228	1,665,895	135,731	1,801,626	1,710,593	91,033
Intergovernmental	15,658,694	16,653,995	3,425,646	20,079,641	20,855,040	(775,399)
Charges For Services	5,570,707	6,210,781	3,378,898	9,589,679	10,741,369	(1,151,690)
Licenses & Permits	232,811	219,919	22,274	242,193	254,960	(12,767)
Health & Human Services	13,843	12,960	0	12,960	13,843	(883)
Fines & Forfeitures	415,033	422,569	48,061	470,630	446,719	23,911
Miscellaneous Revenue	2,924,312	1,971,666	230,121	2,201,787	2,568,567	(366,780)
TOTAL REVENUE	\$52,521,968	\$53,750,223	\$10,603,497	\$64,353,720	\$66,545,952	(\$2,192,232)
EXPENDITURES						
Salaries	\$25,318,781	\$25,913,647	\$2,736,010	\$28,649,657	\$29,627,659	\$978,002
Benefits	9,732,935	10,065,647	1,021,880	11,087,527	11,747,389	659,862
Supplies	4,489,507	4,582,108	519,636	5,101,744	4,998,661	(103,083)
Services	4,941,951	5,508,245	446,973	5,955,218	5,804,279	(150,939)
Capital Outlay	1,611,205	4,909,223	1,228,686	6,137,909	12,899,923	6,762,014
Septic	0	3,335	0	3,335	0	(3,335)
Debt Service	1,133,393	1,324,580	0	1,324,580	1,136,443	(188,137)
Other	6,614,397	5,521,343	1,579,527	7,100,870	7,848,239	747,369
Intergov	1,037,065	1,187,815	77,581	1,265,397	1,297,099	31,702
Contingency	404,994	387,891	41,219	429,110	1,732,731	1,303,621
TOTAL EXPENDITURES	\$55,284,227	\$59,403,834	\$7,651,512	\$67,055,347	\$77,092,423	\$10,037,076
SURPLUS / (DEFICIT)	(\$2,762,260)	(\$5,653,611)	\$2,951,985	(\$2,701,626)	(\$10,546,471)	
ENDING FUND BALANCE	\$31,035,468	\$37,973,119		\$33,094,049	\$25,249,204	\$7,844,845

Revenues by Source



Expenditures by Object

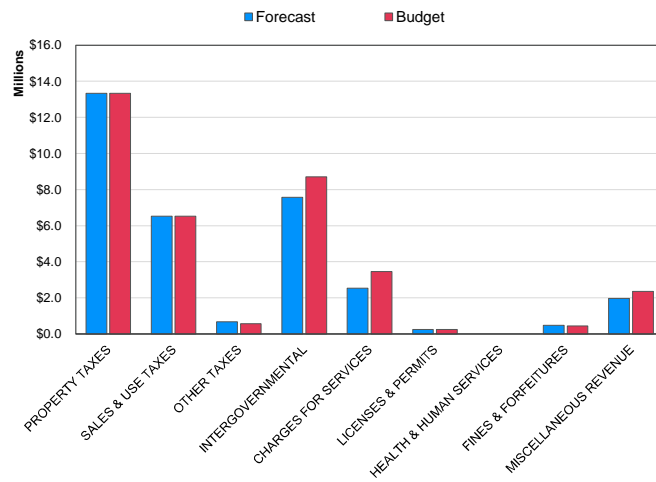


General Fund | Financial Forecast

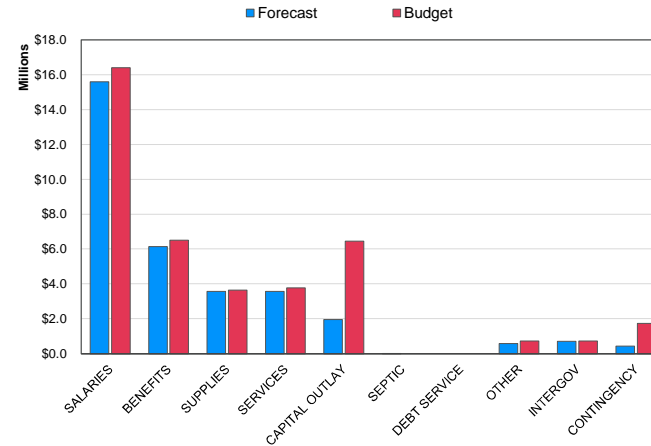
For the Period Ending November 30, 2020

	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
REVENUES						
Property Taxes	\$11,997,843	\$12,228,170	\$1,111,994	\$13,340,165	\$13,339,822	\$343
Sales & Use Taxes	5,041,293	5,115,066	1,409,935	6,525,001	6,525,000	1
Other Taxes	590,331	624,156	41,027	665,183	574,150	91,033
Intergovernmental	5,430,693	6,198,649	1,373,548	7,572,198	8,702,358	(1,130,160)
Charges For Services	2,724,461	2,142,998	397,593	2,540,590	3,462,403	(921,813)
Licenses & Permits	232,811	219,919	22,274	242,193	254,960	(12,767)
Health & Human Services	0	0	0	0	0	0
Fines & Forfeitures	415,033	422,569	48,061	470,630	446,719	23,911
Miscellaneous Revenue	2,596,514	1,746,058	216,178	1,962,236	2,354,183	(391,947)
TOTAL REVENUE	\$29,028,977	\$28,697,585	\$4,620,611	\$33,318,195	\$35,659,595	(\$2,341,400)
EXPENDITURES						
Salaries	\$14,535,751	\$14,116,488	\$1,470,658	\$15,587,146	\$16,387,992	\$800,846
Benefits	5,505,657	5,542,438	587,883	6,130,321	6,497,769	367,448
Supplies	3,072,811	3,243,212	317,966	3,561,178	3,633,600	72,422
Services	3,018,717	3,271,337	296,235	3,567,573	3,773,982	206,409
Capital Outlay	1,035,695	1,268,568	691,155	1,959,723	6,449,261	4,489,538
Septic	0	3,335	0	3,335	0	(3,335)
Debt Service	50	0	0	0	0	0
Other	537,591	608,345	(28,884)	579,461	725,510	146,049
Intergov	599,520	660,890	46,983	707,873	721,472	13,599
Contingency	404,994	387,891	41,219	429,110	1,732,731	1,303,621
TOTAL EXPENDITURES	\$28,710,787	\$29,102,505	\$3,423,215	\$32,525,720	\$39,922,317	\$7,396,597
SURPLUS / (DEFICIT)	\$318,190	(\$404,920)	\$1,197,396	\$792,476	(\$4,262,722)	
ENDING FUND BALANCE	\$31,267,631	\$32,751,775		\$33,949,171	\$28,893,973	\$5,055,198

Revenues by Source



Expenditures by Object

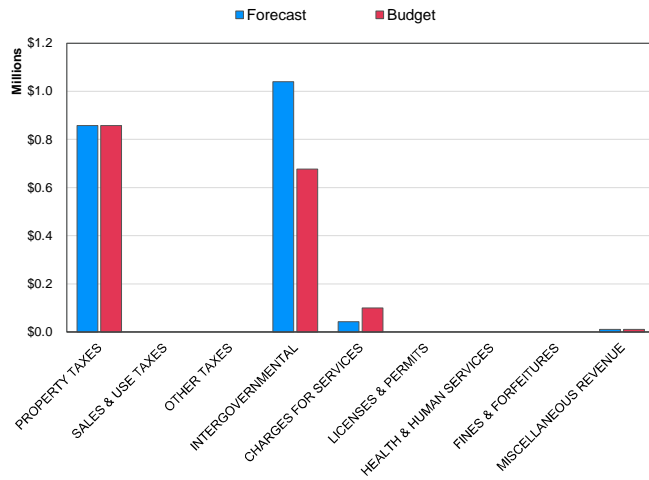


Health Department Fund | Financial Forecast

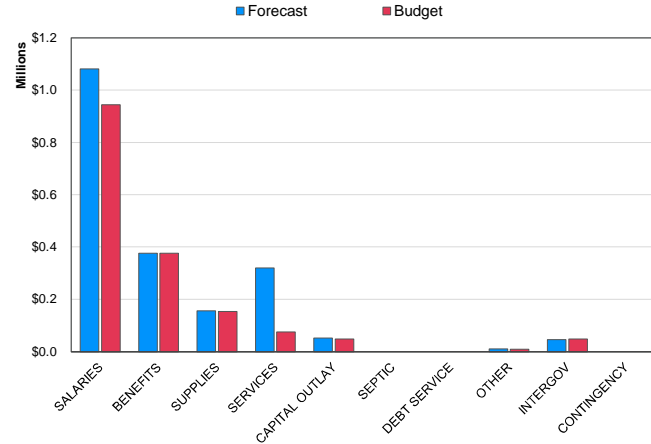
For the Period Ending November 30, 2020

	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
REVENUES						
Property Taxes	\$791,460	\$786,066	\$71,461	\$857,526	\$857,526	\$0
Sales & Use Taxes	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0
Intergovernmental	356,681	736,190	303,146	1,039,336	676,664	362,672
Charges For Services	69,720	20,082	23,007	43,089	99,862	(56,773)
Licenses & Permits	0	0	0	0	0	0
Health & Human Services	0	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0	0
Miscellaneous Revenue	14,803	9,914	1,192	11,106	10,473	633
TOTAL REVENUE	\$1,232,663	\$1,552,252	\$398,805	\$1,951,057	\$1,644,525	\$306,532
EXPENDITURES						
Salaries	\$847,975	\$996,961	\$83,701	\$1,080,662	\$944,413	(\$136,249)
Benefits	325,505	345,081	31,062	376,144	375,563	(581)
Supplies	153,968	151,503	4,378	155,881	153,383	(2,498)
Services	53,126	315,821	4,254	320,076	75,425	(244,651)
Capital Outlay	0	48,120	4,010	52,130	48,120	(4,010)
Septic	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Other	8,467	9,366	540	9,906	9,417	(489)
Intergov	39,869	43,299	2,860	46,158	48,235	2,077
Contingency	0	0	0	0	0	0
TOTAL EXPENDITURES	\$1,428,910	\$1,910,151	\$130,806	\$2,040,957	\$1,654,556	(\$386,401)
SURPLUS / (DEFICIT)	(\$196,247)	(\$357,900)	\$267,999	(\$89,900)	(\$10,031)	
ENDING FUND BALANCE	\$311,084	\$102,200		\$370,200	\$450,069	(\$79,869)

Revenues by Source



Expenditures by Object

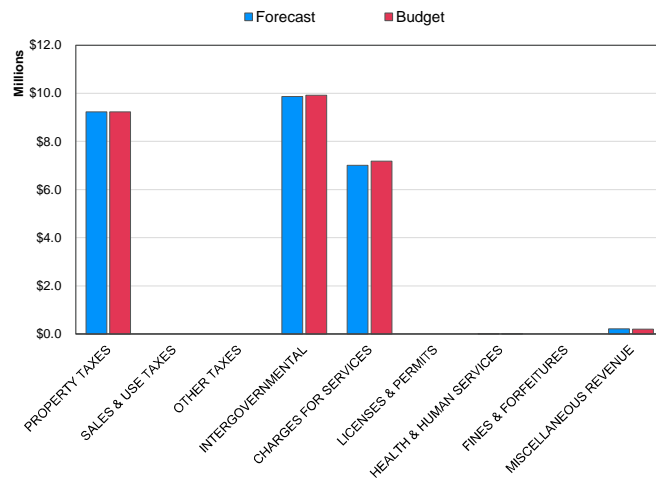


Human Services Fund | Financial Forecast

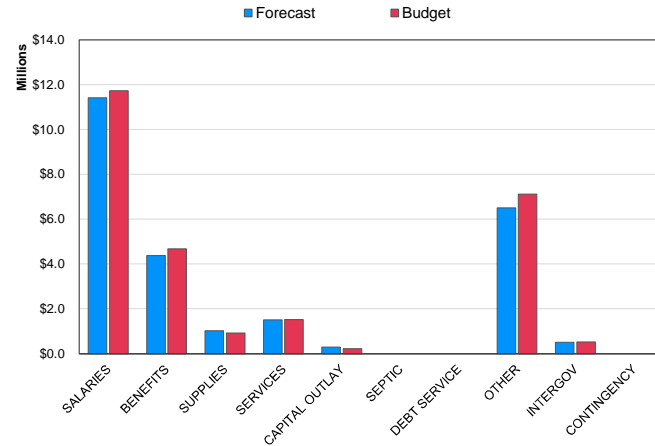
For the Period Ending November 30, 2020

	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
REVENUES						
Property Taxes	\$8,224,887	\$8,463,137	\$769,376	\$9,232,513	\$9,232,513	\$0
Sales & Use Taxes	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0
Intergovernmental	8,606,856	8,242,778	1,629,799	9,872,577	9,916,900	(44,323)
Charges For Services	2,774,387	4,046,647	2,958,158	7,004,805	7,177,704	(172,899)
Licenses & Permits	0	0	0	0	0	0
Health & Human Services	13,843	12,960	0	12,960	13,843	(883)
Fines & Forfeitures	0	0	0	0	0	0
Miscellaneous Revenue	274,885	199,651	12,751	212,402	203,911	8,491
TOTAL REVENUE	\$19,894,859	\$20,965,173	\$5,370,084	\$26,335,257	\$26,544,871	(\$209,614)
EXPENDITURES						
Salaries	\$9,442,539	\$10,279,765	\$1,134,789	\$11,414,554	\$11,724,330	\$309,776
Benefits	3,725,106	3,992,333	385,689	4,378,022	4,669,182	291,160
Supplies	1,058,622	911,869	111,812	1,023,681	917,034	(106,647)
Services	1,500,237	1,371,327	128,882	1,500,210	1,519,475	19,265
Capital Outlay	356,391	254,914	35,149	290,063	222,542	(67,521)
Septic	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Other	6,064,162	4,898,577	1,607,582	6,506,159	7,108,672	602,513
Intergov	390,814	474,239	26,795	501,035	517,351	16,316
Contingency	0	0	0	0	0	0
TOTAL EXPENDITURES	\$22,537,870	\$22,183,024	\$3,430,699	\$25,613,723	\$26,678,586	\$1,064,863
SURPLUS / (DEFICIT)	(\$2,643,012)	(\$1,217,851)	\$1,939,385	\$721,534	(\$133,715)	
ENDING FUND BALANCE	(\$1,061,720)	\$391,171		\$2,330,556	\$1,475,307	\$855,249

Revenues by Source



Expenditures by Object

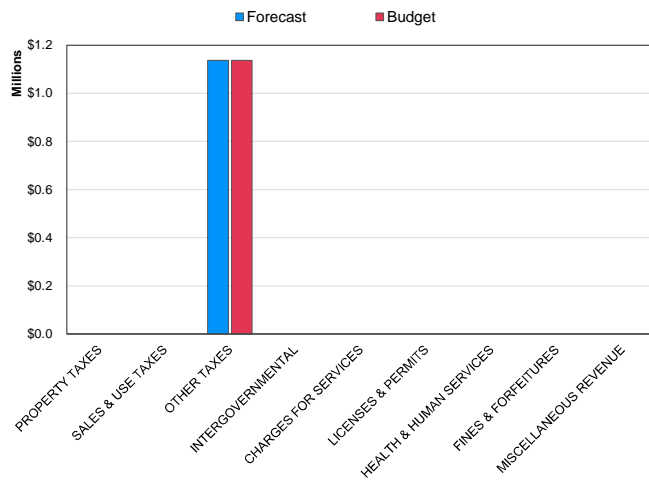


Debt Service Fund | Financial Forecast

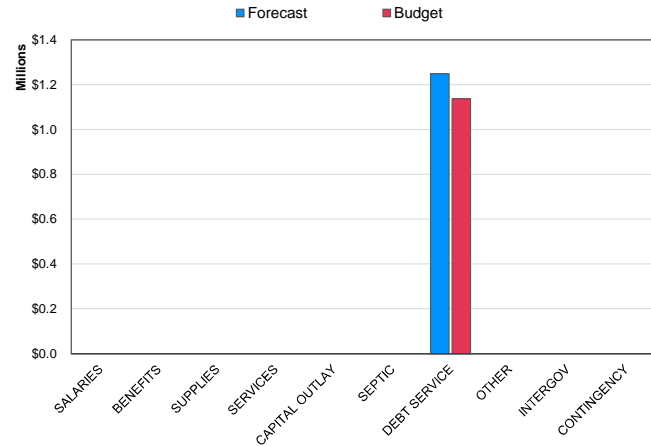
For the Period Ending November 30, 2020

	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
REVENUES						
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Sales & Use Taxes	0	0	0	0	0	0
Other Taxes	1,038,897	1,041,739	94,704	1,136,443	1,136,443	0
Intergovernmental	0	0	0	0	0	0
Charges For Services	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0
Health & Human Services	0	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0	0
Miscellaneous Revenue	0	0	0	0	0	0
TOTAL REVENUE	\$1,038,897	\$1,041,739	\$94,704	\$1,136,443	\$1,136,443	\$0
EXPENDITURES						
Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	0	0	0	0	0	0
Supplies	0	0	0	0	0	0
Services	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Septic	0	0	0	0	0	0
Debt Service	1,133,343	1,248,255	0	1,248,255	1,136,443	(111,812)
Other	0	0	0	0	0	0
Intergov	0	0	0	0	0	0
Contingency	0	0	0	0	0	0
TOTAL EXPENDITURES	\$1,133,343	\$1,248,255	\$0	\$1,248,255	\$1,136,443	(\$111,812)
SURPLUS / (DEFICIT)	(\$94,446)	(\$206,515)	\$94,704	(\$111,812)	\$0	
ENDING FUND BALANCE	(\$94,445)	\$101,971		(\$111,812)	\$0	(\$111,812)

Revenues by Source



Expenditures by Object

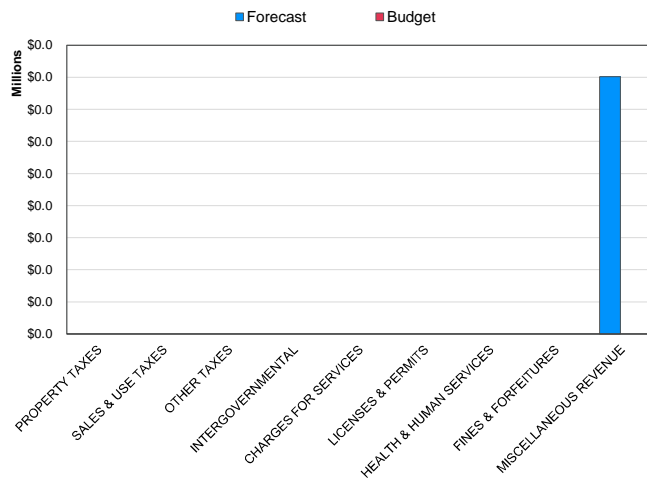


Capital Projects Fund | Financial Forecast

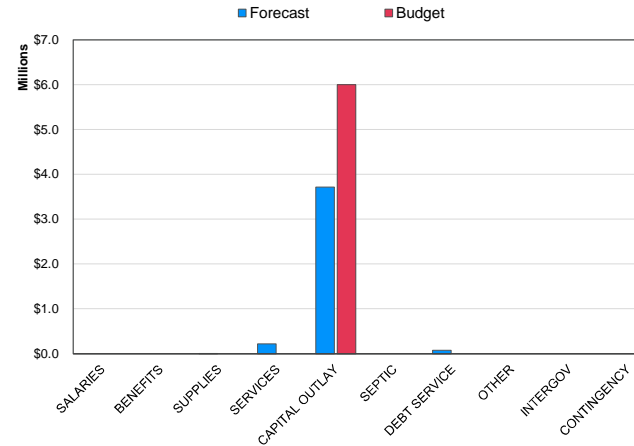
For the Period Ending November 30, 2020

	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
REVENUES						
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Sales & Use Taxes	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0
Charges For Services	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0
Health & Human Services	0	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0	0
Miscellaneous Revenue	38,110	16,043	0	16,043	0	16,043
TOTAL REVENUE	\$38,110	\$16,043	\$0	\$16,043	\$0	\$16,043
EXPENDITURES						
Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	0	0	0	0	0	0
Supplies	0	5,133	0	5,133	0	(5,133)
Services	46,604	219,250	0	219,250	0	(219,250)
Capital Outlay	29,493	3,215,368	500,000	3,715,368	6,000,000	2,284,632
Septic	0	0	0	0	0	0
Debt Service	0	76,325	0	76,325	0	(76,325)
Other	0	0	0	0	0	0
Intergov	0	0	0	0	0	0
Contingency	0	0	0	0	0	0
TOTAL EXPENDITURES	\$76,096	\$3,516,077	\$500,000	\$4,016,077	\$6,000,000	\$1,983,923
SURPLUS / (DEFICIT)	(\$37,986)	(\$3,500,034)	(\$500,000)	(\$4,000,034)	(\$6,000,000)	
ENDING FUND BALANCE	\$721,677	\$4,592,393		(\$3,430,176)	(\$5,430,142)	\$1,999,966

Revenues by Source



Expenditures by Object

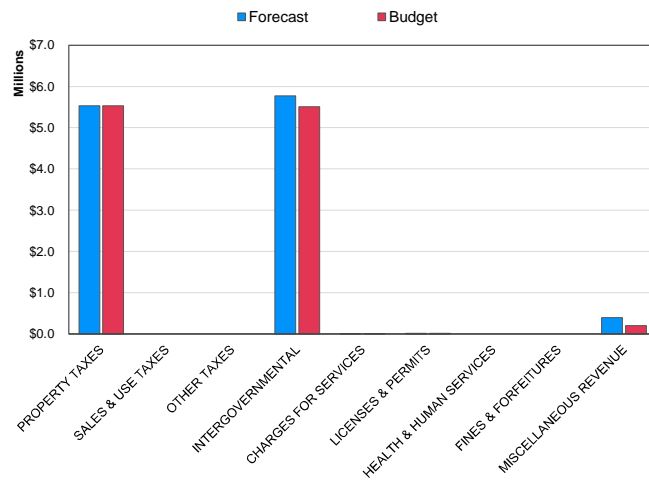


Highway Department Fund | Financial Forecast

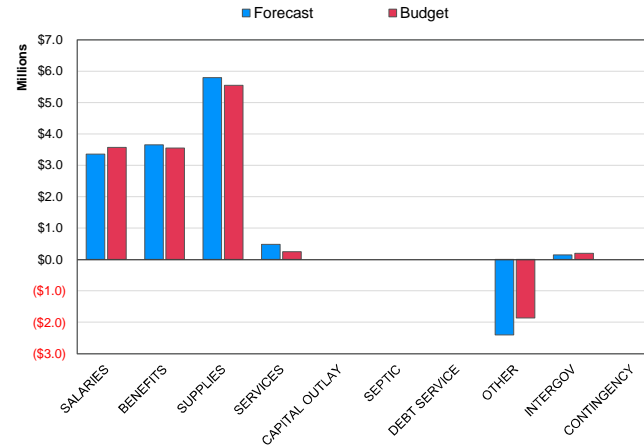
For the Period Ending November 30, 2020

	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
REVENUES						
Property Taxes	\$5,104,985	\$5,066,743	\$460,613	\$5,527,356	\$5,527,356	\$0
Sales & Use Taxes	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0
Intergovernmental	5,258,484	4,831,803	935,747	5,767,549	5,507,138	260,411
Charges For Services	13,162	8,811	687	9,498	9,000	498
Licenses & Permits	10,220	12,585	(342)	12,243	12,450	(207)
Health & Human Services	0	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0	0
Miscellaneous Revenue	159,078	314,234	84,266	398,500	198,419	200,081
TOTAL REVENUE	\$10,545,930	\$10,234,176	\$1,480,970	\$11,715,146	\$11,254,363	\$460,783
EXPENDITURES						
Salaries	\$3,127,096	\$3,067,487	\$290,877	\$3,358,364	\$3,571,952	\$213,588
Benefits	2,994,776	3,178,369	471,190	3,649,560	3,548,248	(101,312)
Supplies	9,036,113	5,291,417	506,223	5,797,640	5,552,675	(244,965)
Services	466,500	512,081	(31,609)	480,473	251,040	(229,433)
Capital Outlay	0	0	0	0	0	0
Septic	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Other	(2,548,050)	(2,921,449)	515,374	(2,406,075)	(1,862,140)	543,935
Intergov	82,396	123,485	17,159	140,644	192,588	51,944
Contingency	0	0	0	0	0	0
TOTAL EXPENDITURES	\$13,158,832	\$9,251,391	\$1,769,215	\$11,020,606	\$11,254,363	\$233,757
SURPLUS / (DEFICIT)	(\$2,612,903)	\$982,785	(\$288,245)	\$694,540	\$0	
ENDING FUND BALANCE	\$29,662,179	\$31,881,718		\$31,593,473	\$30,898,933	\$694,540

Revenues by Source



Expenditures by Object

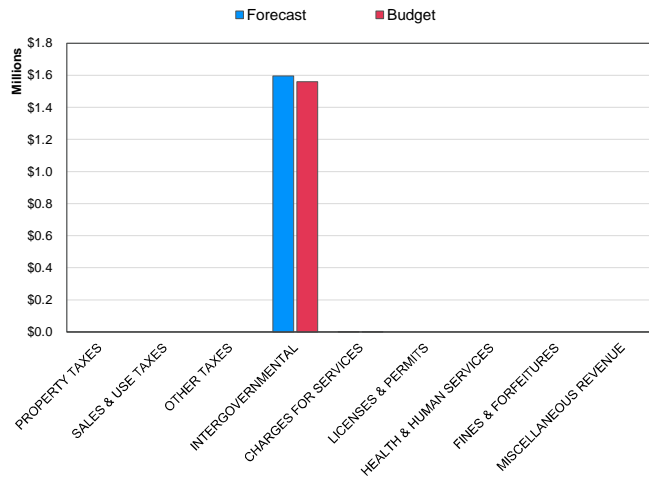


MIS Department Fund | Financial Forecast

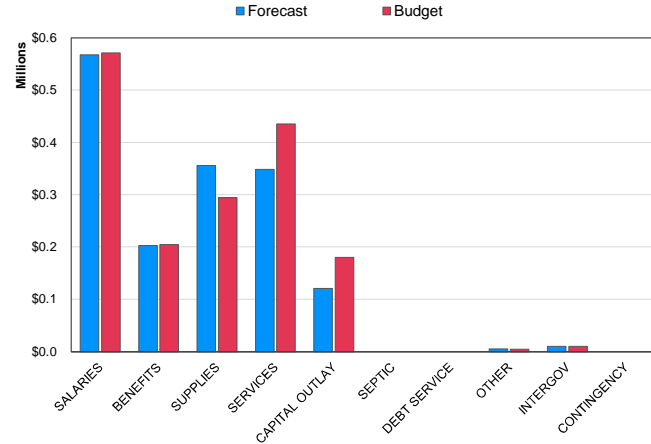
For the Period Ending November 30, 2020

	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
REVENUES						
Property Taxes	\$21,859	\$0	\$0	\$0	\$0	\$0
Sales & Use Taxes	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0
Intergovernmental	1,264,464	1,476,377	119,153	1,595,530	1,559,118	36,412
Charges For Services	2,139	1,054	141	1,196	1,400	(204)
Licenses & Permits	0	0	0	0	0	0
Health & Human Services	0	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0	0
Miscellaneous Revenue	0	0	0	0	0	0
TOTAL REVENUE	\$1,288,462	\$1,477,432	\$119,294	\$1,596,725	\$1,560,518	\$36,207
EXPENDITURES						
Salaries	\$492,517	\$520,434	\$46,862	\$567,295	\$570,924	\$3,629
Benefits	176,667	185,795	17,245	203,040	204,875	1,835
Supplies	204,106	270,390	85,481	355,871	294,644	(61,227)
Services	323,267	330,509	17,601	348,110	435,397	87,287
Capital Outlay	189,627	122,253	(1,628)	120,625	180,000	59,375
Septic	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Other	4,177	5,055	290	5,345	4,640	(705)
Intergov	6,862	9,387	943	10,330	10,041	(289)
Contingency	0	0	0	0	0	0
TOTAL EXPENDITURES	\$1,397,222	\$1,443,822	\$166,793	\$1,610,616	\$1,700,521	\$89,905
SURPLUS / (DEFICIT)	(\$108,760)	\$33,609	(\$47,499)	(\$13,890)	(\$140,003)	
ENDING FUND BALANCE	(\$108,760)	\$33,609		(\$13,890)	(\$140,003)	\$126,113

Revenues by Source



Expenditures by Object



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Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2020 01 TO 2020 11

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	-496,515	0	-496,515	-455,138.75		-41,376.25	91.7%
12201 412100 Sales Taxes From County	-150	0	-150	-127.92		-22.08	85.3%
12201 451004 Garnishment Fees	-30	0	-30	-30.00		.00	100.0%
12201 451005 Child Support Fees	-1,000	0	-1,000	-640.32		-359.68	64.0%
12201 451312 Emp Payroll Charges	-130	0	-130	-106.00		-24.00	81.5%
12201 699999 Budgetary Fund Balance	0	-85,000	-85,000	.00		-85,000.00	.0%
<hr/>							
12202 Dental Insurance Allocation							
12202 451026 Retiree Ins Premium Recovery	-15,000	0	-15,000	-12,612.40		-2,387.60	84.1%
12202 451032 Cobra Premium Recovery	-2,600	0	-2,600	-2,303.43		-296.57	88.6%
12202 451043 County Board Premiums	0	0	0	-2,152.04		2,152.04	.0%
12202 451045 Employee Premiums	-470,000	0	-470,000	-453,176.94		-16,823.06	96.4%
TOTAL General Fund	-985,425	-85,000	-1,070,425	-926,287.80		-144,137.20	%
TOTAL REVENUES	-985,425	-85,000	-1,070,425	-926,287.80		-144,137.20	

12/30/2020
15:32:14

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 1
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FROM 2020 01 TO 2020 11

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
100 General Fund	APPROP	ADJSTMTS	BUDGET	ACTUALS	ENCUMBRANCES	BUDGET	USED
12201 Finance							
12201 511110 Salary-Permanent Regular	195,727	0	195,727	178,512.85		17,213.66	91.2%
12201 511110 22101 Salary-Permanent Regula	0	0	0	185.09		-185.09	.0%
12201 511210 Wages-Regular	143,861	0	143,861	125,573.94		18,287.27	87.3%
12201 511210 22101 Wages-Regular	0	0	0	7,922.18		-7,922.18	.0%
12201 511220 Wages-Overtime	0	0	0	1,156.43		-1,156.43	.0%
12201 511220 22101 Wages-Overtime	0	0	0	343.98		-343.98	.0%
12201 511330 Wages-Longevity Pay	819	0	819	915.00		-96.25	111.8%
12201 512141 Social Security	25,446	0	25,446	22,578.40		2,867.54	88.7%
12201 512141 22101 Social Security	0	0	0	577.50		-577.50	.0%
12201 512142 Retirement (Employer)	22,977	0	22,977	20,666.79		2,310.65	89.9%
12201 512142 22101 Retirement (Employer)	0	0	0	570.47		-570.47	.0%
12201 512144 Health Insurance	43,196	0	43,196	36,795.06		6,401.32	85.2%
12201 512144 22101 Health Insurance	0	0	0	2,674.29		-2,674.29	.0%
12201 512145 Life Insurance	159	0	159	178.33		-19.57	112.3%
12201 512145 22101 Life Insurance	0	0	0	8.25		-8.25	.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	3,752.96		591.04	86.4%
12201 512173 22101 Dental Insurance	0	0	0	203.18		-203.18	.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 531303 22101 Computer Equipmt & Soft	0	0	0	42,125.00		-42,125.00	.0%
12201 531311 Postage & Box Rent	2,400	0	2,400	1,974.53		425.47	82.3%
12201 531312 Office Supplies	2,900	0	2,900	2,356.09		543.91	81.2%
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	1,080.00		190.00	85.0%
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	71.23		28.77	71.2%
12201 535242 Maintain Machinery & Equip	700	0	700	537.51		162.49	76.8%
12201 571004 IP Telephony Allocation	636	0	636	583.00		53.00	91.7%
12201 571005 Duplicating Allocation	27	0	27	24.75		2.25	91.7%

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Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2020 01 TO 2020 11

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12201 571009 MIS PC Group Allocation	10,040	0	10,040	9,203.37		836.63	91.7%
12201 571010 MIS Systems Grp Alloc(ISIS)	3,494	0	3,494	3,202.87		291.13	91.7%
12201 591519 Other Insurance	2,536	0	2,536	2,741.63		-205.62	108.1%
12201 594818 Capital Computer	0	85,000	85,000	-2,338.08		87,338.08	2.8%
<hr/>							
12202 Dental Insurance Allocation							
12202 599982 Retiree Dental Claims	12,000	0	12,000	10,832.40		1,167.60	90.3%
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	22,658.94		1,341.06	94.4%
12202 599989 Employee Dental Claims	444,500	0	444,500	353,107.57		91,392.43	79.4%
12202 599992 Administrative Dental Retiree	1,100	0	1,100	711.42		388.58	64.7%
TOTAL General Fund	985,425	85,000	1,070,425	876,097.78		194,327.22	%
TOTAL EXPENSES	985,425	85,000	1,070,425	876,097.78		194,327.22	

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Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2020 01 TO 2020 11

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	911,504.00		82,864.00	91.7%
13201 411300 DNR Pilot	-60,000	0	-60,000	-60,199.33		199.33	100.3%
13201 411500 Managed Forest	-4,000	0	-4,000	-5,872.32		1,872.32	146.8%
13201 418100 Interest On Taxes	-300,000	0	-300,000	-288,202.12		-11,797.88	96.1%
13201 441030 Ag Use Conversion Penalty	-12,000	0	-12,000	-27,043.02		15,043.02	225.4%
13201 451007 Treasurers Fees	-400	0	-400	-731.25		331.25	182.8%
13201 481001 Interest & Dividends	-850,000	0	-850,000	-806,945.70		-43,054.30	94.9%
13201 481004 Fair Market Value Adjustment	0	0	0	-134,571.46		134,571.46	.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	4,491.63		408.37	91.7%
13202 451030 Foreclosure Reimbursement	0	0	0	-1,515.00		1,515.00	.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	-44,533.28		19,533.28	178.1%
<hr/>							
13203 Plat Books							
<hr/>							
13203 451010 Sale Of Maps & Plat Books	-2,250	0	-2,250	-758.25		-1,491.75	33.7%
13203 451308 Postage Fees	-50	0	-50	-30.00		-20.00	60.0%
13203 474014 Dept Plat Book Charges	0	0	0	-81.00		81.00	.0%
<hr/>							
TOTAL General Fund	-264,432	0	-264,432	-454,512.10		190,080.10	%
TOTAL REVENUES	-264,432	0	-264,432	-454,512.10		190,080.10	

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Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2020 01 TO 2020 11

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
13201 County Treasurer							
13201 511110 Salary-Permanent Regular	71,200	0	71,200	65,440.93		5,759.52	91.9%
13201 511210 Wages-Regular	48,098	0	48,098	34,303.71		13,794.27	71.3%
13201 511210 22101 Wages-Regular	0	0	0	168.45		-168.45	.0%
13201 511220 Wages-Overtime	0	0	0	1,150.56		-1,150.56	.0%
13201 511220 22101 Wages-Overtime	0	0	0	7.02		-7.02	.0%
13201 511330 Wages-Longevity Pay	104	0	104	222.50		-118.10	213.1%
13201 512141 Social Security	8,678	0	8,678	7,277.29		1,400.44	83.9%
13201 512141 22101 Social Security	0	0	0	13.42		-13.42	.0%
13201 512142 Retirement (Employer)	8,060	0	8,060	6,825.45		1,234.26	84.7%
13201 512142 22101 Retirement (Employer)	0	0	0	11.84		-11.84	.0%
13201 512144 Health Insurance	32,397	0	32,397	22,058.23		10,338.98	68.1%
13201 512145 Life Insurance	93	0	93	7.68		84.84	8.3%
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	1,547.25		771.15	66.7%
13201 521232 Investment Advisor Fees	30,000	0	30,000	30,547.61		-547.61	101.8%
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	5,961.93		2,038.07	74.5%
13201 531312 Office Supplies	1,000	0	1,000	567.35		432.65	56.7%
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	56.97		43.03	57.0%
13201 535242 Maintain Machinery & Equip	200	0	200	400.57		-200.57	200.3%
13201 571004 IP Telephony Allocation	508	0	508	465.63		42.37	91.7%
13201 571005 Duplicating Allocation	127	0	127	116.38		10.62	91.6%
13201 571009 MIS PC Group Allocation	7,398	0	7,398	6,781.50		616.50	91.7%
13201 571010 MIS Systems Grp Alloc(ISIS)	1,557	0	1,557	1,427.25		129.75	91.7%
13201 591519 Other Insurance	909	0	909	961.65		-53.05	105.8%
13201 593256 Bank Charges	1,500	0	1,500	1,150.00		350.00	76.7%
13202 Tax Deed Expense							
13202 521212 Legal	100	0	100	.00		100.00	.0%

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FROM 2020 01 TO 2020 11

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	30.00		1,170.00	2.5%
13202 521255 Paper Service	1,000	0	1,000	125.00		875.00	12.5%
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	109.00		1,891.00	5.5%
13202 531311 Postage & Box Rent	700	0	700	107.90		592.10	15.4%
13202 531313 Printing & Duplicating	100	0	100	.00		100.00	.0%
13202 531321 Publication Of Legal Notice	7,000	0	7,000	2,148.85		4,851.15	30.7%
13202 531326 Advertising	5,000	0	5,000	.00		5,000.00	.0%
13202 533221 Water	3,000	0	3,000	687.18		2,312.82	22.9%
13202 593742 Uncollected Taxes	5,000	0	5,000	10,295.13		-5,295.13	205.9%
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	202,825.62		61,606.38	%
TOTAL EXPENSES	264,432	0	264,432	202,825.62		61,606.38	

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ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
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11301 Child Support							
11301 411100 General Property Taxes	-108,206	0	-108,206	-99,188.87		-9,017.13	91.7%
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	-19,836.55		4,836.55	132.2%
11301 421012 State Aid Cs + All Others	-772,689	0	-772,689	-550,099.57		-222,589.34	71.2%
11301 421013 Other Dept Wage Retention	0	0	0	.01		-.01	.0%
11301 421014 State Aid Wages Allocation	110,598	0	110,598	83,114.33		27,483.67	75.1%
11301 421050 CS Performance Based Inc	-163,938	0	-163,938	-163,938.00		.00	100.0%
11301 421096 State Aid Medical Support	-8,000	0	-8,000	-8,065.00		65.00	100.8%
11301 421097 State Aid E-filing	-19,716	0	-19,716	-11,813.00		-7,903.00	59.9%
11301 442004 Extradition Reimbursement	-1,000	0	-1,000	-2,145.33		1,145.33	214.5%
11301 451011 CS Prog Fee Reduce 66%	7,920	0	7,920	9,128.83		-1,208.83	115.3%
11301 451013 NIVD Activities Reduction	-2,000	0	-2,000	-1,995.87		-4.13	99.8%
11301 451014 CS Program Fees	-11,000	0	-11,000	-13,911.48		2,911.48	126.5%
11301 455003 Non-IVD Service Fees	-1,400	0	-1,400	-1,414.00		14.00	101.0%
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	-894,027.50		-211,125.41	%
TOTAL REVENUES	-1,098,294	-6,859	-1,105,153	-894,027.50		-211,125.41	

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Jefferson County
FLEXIBLE PERIOD REPORT

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FROM 2020 01 TO 2020 11

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
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11301 Child Support							
11301 511110 Salary-Permanent Regular	259,633	0	259,633	240,444.22		19,189.26	92.6%
11301 511210 Wages-Regular	459,406	0	459,406	411,095.76		48,310.44	89.5%
11301 511210 22101 Wages-Regular	0	0	0	4,494.29		-4,494.29	.0%
11301 511220 Wages-Overtime	5,753	0	5,753	2,334.28		3,418.59	40.6%
11301 511330 Wages-Longevity Pay	1,846	0	1,846	1,907.50		-61.25	103.3%
11301 512141 Social Security	54,216	0	54,216	48,536.98		5,679.49	89.5%
11301 512141 22101 Social Security	0	0	0	74.86		-74.86	.0%
11301 512142 Retirement (Employer)	49,048	0	49,048	44,264.91		4,783.18	90.2%
11301 512142 22101 Retirement (Employer)	0	0	0	303.37		-303.37	.0%
11301 512144 Health Insurance	125,418	0	125,418	133,697.33		-8,279.23	106.6%
11301 512144 22101 Health Insurance	0	0	0	1,003.13		-1,003.13	.0%
11301 512145 Life Insurance	275	0	275	276.21		-1.63	100.6%
11301 512145 22101 Life Insurance	0	0	0	1.32		-1.32	.0%
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	10,142.74		16.46	99.8%
11301 512173 22101 Dental Insurance	0	0	0	137.26		-137.26	.0%
11301 521255 Paper Service	11,000	0	11,000	8,752.30		2,247.70	79.6%
11301 521256 Genetic Tests	6,000	0	6,000	5,658.00		342.00	94.3%
11301 521296 Computer Support	2,339	0	2,339	2,014.68		324.32	86.1%
11301 529160 Interpreter Fee	5,183	0	5,183	4,776.00		407.00	92.1%
11301 531303 Computer Equipmt & Software	2,100	0	2,100	2,204.99		-104.99	105.0%
11301 531303 22101 Computer Equipmt & Soft	0	0	0	2,414.00		-2,414.00	.0%
11301 531310 Postage Special	300	0	300	173.70		126.30	57.9%
11301 531311 Postage & Box Rent	16,900	0	16,900	14,930.71		1,969.29	88.3%
11301 531312 Office Supplies	2,500	0	2,500	1,393.55		1,106.45	55.7%
11301 531313 Printing & Duplicating	2,300	0	2,300	4,479.93		-2,179.93	194.8%
11301 531314 Small Items Of Equipment	1,200	0	1,200	802.84		397.16	66.9%
11301 531321 Publication Of Legal Notice	1,100	0	1,100	612.00		488.00	55.6%
11301 531323 Subscriptions-Tax & Law	2,334	0	2,334	2,013.10		321.02	86.2%
11301 531324 Membership Dues	1,872	0	1,872	1,881.00		-9.00	100.5%
11301 531348 Educational Supplies	450	0	450	314.98		135.02	70.0%
11301 532325 Registration	2,740	6,859	9,599	175.00		9,424.00	1.8%
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%

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FROM 2020 01 TO 2020 11

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11301 532340 Contracted Extraditions	9,750	0	9,750	8,355.66		1,394.34	85.7%
11301 533225 Telephone & Fax	450	0	450	399.28		50.72	88.7%
11301 535242 Maintain Machinery & Equip	3,600	0	3,600	3,354.33		245.67	93.2%
11301 571004 IP Telephony Allocation	2,034	0	2,034	1,864.50		169.50	91.7%
11301 571005 Duplicating Allocation	208	0	208	190.63		17.37	91.6%
11301 571009 MIS PC Group Allocation	23,251	0	23,251	21,313.38		1,937.62	91.7%
11301 571010 MIS Systems Grp Alloc(ISIS)	8,628	0	8,628	7,909.00		719.00	91.7%
11301 591519 Other Insurance	5,517	0	5,517	5,852.33		-335.78	106.1%
TOTAL General Fund	1,098,294	6,859	1,105,153	1,018,399.74		86,753.17	%
TOTAL EXPENSES	1,098,294	6,859	1,105,153	1,018,399.74		86,753.17	

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

Ledger Date	Description	General (599900)	Other (599908)	Vested Benefits (599909)	Authority
1-Jan-20	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	(35,290.00)			Finance Committee
24-Sep-20	UWX Housing Study	(6,000.00)			Finance Committee
Total amount available		527,534.00	0.00	300,000.00	
Net		527,534.00	0.00	300,000.00	

**Jefferson County
Contingency Fund
For the Year Ended December 31, 2021**

Ledger Date	Description	General (599900)	Other (599908)	Vested Benefits (599909)	Authority
1-Jan-21	Tax Levy	518,579.00	105,960.00	300,000.00	
5-Nov-20	Transfer to Clerk of Courts for Farm Drainage Board	(10,000.00)			Finance Committee
Total amount available		508,579.00	105,960.00	300,000.00	
Net		508,579.00	105,960.00	300,000.00	