

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

Date: Thursday March 4, 2021

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) (8:30 a.m.)
3. Certification of compliance with the Open Meetings Law (8:30 a.m.)
4. Approval of the agenda (8:30 a.m.)
5. Approval of Finance Committee minutes for January 7, 2021, January 14, 2021 and February 12, 2021 and Joint Executive, Finance, and Building and Grounds Committee minutes for February 19, 2021 (8:30 a.m.)
6. Communications (8:30 a.m.)
7. Public comment (8:30 a.m.) (Members of the public who wish to address the Committee on specific agenda items must register their request at this time)
8. Discussion with counsel from Wisconsin Municipal Mutual Insurance Company (WMMIC) (8:35 a.m.)
9. 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 (8:45 a.m.)
10. 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 (8:45 a.m.)
11. Reconvene in open session for action on closed session items if necessary (9:15 a.m.)
12. Discussion and possible action on amending the 2021 Land and Water Conservation Department budget (9:20 a.m.)
13. Discussion and possible action on increasing the cremation permit fee in the Medical Examiner's office (9:25 a.m.)
14. Discussion and possible action on claims against Jefferson County (9:30 a.m.)
15. Discussion and possible action on awarding bid for shelter structures for 911 telecommunications infrastructure upgrade (9:35 a.m.)
16. Discussion and possible action on authorizing year-end requests to carry over funds for fiscal year 2020 (9:40 a.m.)
17. Discussion and possible action on authorizing year-end budget adjustments for fiscal year 2020 (10:10 a.m.)
18. Discussion and possible action on 2021 projections of budget vs. actual revenues and expenditures (10:15 a.m.)
19. Review of the financial statements and department update for December 2020-Finance Department (10:20 a.m.)
20. Review of the financial statements and department update for December 2020-Treasurer's Office (10:20 a.m.)
21. Review of the financial statements and department update for December 2020-Child Support Department (10:20 a.m.)
22. Update on contingency fund balance (10:25 a.m.)
23. Discussion of funding for projects related to the new highway facilities and sale of old highway facilities (10:25 a.m.)
24. Set future meeting schedule, next meeting date, and possible agenda items (10:30 a.m.)
25. Review of invoices (10:35 a.m.)
26. Adjourn (10:45 a.m.)

Next scheduled meetings: Thursday, April 8, 2021 (Regular Meeting)
Thursday, May 6, 2021 (Regular Meeting)
Tuesday, June 8, 2021 (Regular Meeting)
Thursday, July 8, 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
January 7, 2021**

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. Additional board members present were Walt Christensen, Anita Martin and Laura Payne. Staff in attendance were County Administrator, Ben Wehmeier; Finance Director, Marc DeVries; Assistant Finance Director, Tammy Worzalla; Human Services Director, Kathi Cauley; Corporation Counsel, Blair Ward; Economic Development Director, Vicki Pratt; Deborah Reinbold, Director of Business Development for JCEDC; and Paralegal, Sarana Stolar. 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 as published.
5. **Approval of Finance Committee minutes for December 3, 2020** - A motion was made by Jaeckel/Nelan to approve the minutes for December 3, 2020. The motion passed 5-0.
6. **Communications** – In regard to agenda item #11, Supervisor Christensen distributed a letter to Governor Evers requesting to add an inflationary index to the Utility Aid payments made to Wisconsin counties. Director DeVries distributed a letter from Ranger Power informing Jefferson County of a delay on the Badger State solar farm project to conduct an environmental survey study.
7. **Public Comment** – None.
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** – Human Services Director Cauley explained that Jefferson County has been approved to receive \$7,000 for Diversionary Programming to address disproportionate minority contact. Motion by Rinard/Kutz to approve the resolution and forward to the County Board of Supervisors. The motion passed 5-0.
9. **Discussion and possible action on approving the allocation of Jefferson County CDBG RLF CLOSE funds** - Director Pratt explained that the Revolving Loan Fund (RLF) program that began in the late 90's to assist businesses with financing needs is being discontinued by the state and that as a part of this discontinuance, Jefferson County has the option to use the funds it holds in that program for projects within the County that benefit low- to moderate-income citizens. Jefferson County has successfully worked with the Wisconsin Department of Administration (DOA) to identify projects that are eligible to receive the funding that is currently held by the County. The DOA requires a

resolution from the County Board to authorize the projects. Motion by Jones/Jaeckel to approve the resolution and forward to the County Board of Supervisors. The motion passed 5-0.

10. **Discussion and possible action on capital funding for Courthouse, Jail, and Sheriff Complex** – No action was taken.
11. **Discussion and possible action on a request to the Governor of Wisconsin to provide inflationary increases to State Utility Aid funding** – Supervisor Christensen explained the letter to Governor Evers requesting an inflationary index in State Utility Aid funding. Motion by Rinard/Nelan to approve a resolution for this request and forward the resolution and letter to the Board of Supervisors. The motion passed 5-0.
12. **Discussion and possible action on 2022 budget process** – The 2022 budget calendar was included in the agenda packages. Administrator Wehmeier requested that the Committee consider the calendar and whether any changes should be made. The Committee suggested to include the calendar as a communication to the County Board of Supervisors in the next Board meeting agenda package.
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** – Corporation Counsel Ward reviewed the list of outstanding foreclosed properties with the Committee. 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** – The Committee did not convene into closed session.
15. **Reconvene in open session for action on closed session items if necessary** – No action taken.
16. **Discussion and possible action on 2020 projections of budget vs. actual revenues and expenditures** – DeVries reviewed the unadjusted December 31 results and comparison to prior years at December 31, 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 received approximately \$150,000 of CARES funding more than its original allocation. No action was taken.
17. **Review of the financial statements and department update for November 2020 - Finance Department** – No action taken.
18. **Review of the financial statements and department update for November 2020 - Treasurers Department** – No action taken.

- 19. Review of the financial statements and department update for November 2020 - Child Support Department** - No action taken.
- 20. Update on contingency fund balance** - The balance of the 2020 contingency funds is \$527,534. 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.
- 21. 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.
- 22. 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. So that the Committee can convene prior to the monthly board meetings, future Finance Committee meetings will be held the first Thursday of the month instead of the second Thursday of the month except for April, since the April Board meeting occurs on the third week of the month.
- 23. Review of Invoices** - After review of the invoices, a motion was made by Jaeckel/Kutz to approve the payment of invoices totaling \$4,914,709.93. The motion passed 5-0.
- 24. Adjourn** – A motion was made by Jaeckel/Rinard to adjourn at 9:44 a.m. The motion passed 5-0.

Respectfully submitted,

Russell Kutz, Secretary
Finance Committee
Jefferson County
/mad

**Jefferson County
Finance Committee Minutes
January 14, 2021**

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, Russell Kutz, Conor Nelan and Amy Rinard. George Jaeckel was excused. There were no additional board members present. Staff in attendance were County Administrator, Ben Wehmeier; Finance Director, Marc DeVries; Assistant Finance Director, Tammy Worzalla; Corporation Counsel, Blair Ward; Assistant Treasurer, Kelly Stade; and Paralegal, Sarana Stolar. Members of the public present were Donna Fish and MaryAnn Bardenwerper.
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. **Communications** – None.
6. **Public Comment** – None.
7. **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.
8. **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 4-0.
9. **Reconvene in open session for action on closed session items if necessary** – Motion by Jones/Rinard to convene into open session. The motion passed 4-0. Motion by Jones/Rinard to offer to sell the parcel #028.0513.1144.003 (no address) to the highest bidder at a price of \$14,426 and also the adjacent parcel at W7756 Lamp Road to the same bidder for \$3,000. Although two bids were received for the same amount of \$3,000 on the W7756 Lamp Road parcel, since one of the bidders also bid the highest on the adjacent parcel, and since it is Jefferson County's preference

to sell both the properties together, the decision is to sell to the bidder that also submitted the high bid for the adjacent parcel. The sale is subject to the bidder agreeing to the restrictions imposed by FEMA on flood mitigated properties. The motion passed 4-0. Motion by Nelan/Rinard to sell the property at 236 Union St. in Johnson Creek to the highest bidder in the amount of \$13,500. The motion passed 4-0.

10. Set future meeting schedule, next meeting date, and possible agenda items – The next meeting is scheduled for February 4, 2021 at 8:30 a.m.

11. Adjourn – A motion was made by Rinard/Kutz to adjourn at 9:15 a.m. The motion passed 4-0.

Respectfully submitted,

Russell Kutz, Secretary
Finance Committee
Jefferson County
/mad

**Jefferson County
Finance Committee Minutes
February 12, 2021**

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, Russell Kutz, Conor Nelan and Amy Rinard. George Jaeckel was excused. There were no additional board members present. Staff in attendance were County Administrator, Ben Wehmeier; Finance Director, Marc DeVries; Assistant Finance Director, Tammy Worzalla; Corporation Counsel, Blair Ward; Assistant Treasurer, Kelly Stade; and Paralegal, Sarana Stolar. Members of the public present were Jordan Wedig of Lake Mills.
- 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. Communications** – DeVries distributed the letter from the DNR with their offer to purchase the Milford Motors property.
- 6. Public Comment** – Jordan Wedig addressed the committee and expressed his intent to restore the property for its historic use and dissatisfaction with the bidding process for foreclosed properties.
- 7. 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 Milford Motors property that had been advertised for sale.
- 8. 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 4-0.
- 9. Reconvene in open session for action on closed session items if necessary** – Motion by Rinard/Nelan to convene into open session. The motion passed 4-0. Motion by Jones/Nelan to sell the Milford Motors property to the highest bidder at a price of \$23,962 with the following stipulations which shall be written into the closing agreement: 1) the DNR shall receive first right of

refusal should the highest bidder decide to sell the property; and 2) the closing agreement shall include the intent to use the property for storage of vintage cars and a timeline for restorations which shall be one year and which shall include painting the building and repairing the roof. The motion passed 4-0. The committee addressed the high bidder to determine that he understood that the value of such improvements made shall not exceed \$14,100 in accordance with the zoning restrictions for properties within the floodplain of 50% of the improved value as determined by the municipal assessor.

10. Set future meeting schedule, next meeting date, and possible agenda items – The next meeting is scheduled for March 4, 2021 at 8:30 a.m.

11. Adjourn – A motion was made by Kutz/Nelan to adjourn at 9:50 a.m. The motion passed 4-0.

Respectfully submitted,

Russell Kutz, Secretary
Finance Committee
Jefferson County
/mad

Joint Committee Meeting
Building and Grounds, Executive and Finance Committees
(Via Zoom Videoconference and Courthouse, Room 205)

MINUTES

Friday, February 19, 2021

1. Call to Order

Meeting was called to order by Nass at 2:30 p.m.

2. Roll Call

Building and Grounds Committee Members Present: Roger Lindl

Building and Grounds Committee Members Present via Videoconference: Laura Payne, Chair; Curtis Backlund, Vice Chair; Mary Roberts, Secretary; Greg David

Executive Committee Members Present: Steve Nass; Michael Wineke

Executive Committee Members Present via Videoconference: Amy Rinard, Chair; Jim Braughler, Vice Chair; Conor Nelan, Secretary

Finance Committee Members Present: Richard Jones, Chair; George Jaeckel, Vice Chair

Finance Committee Members Present via Videoconference: Russell Kutz, Secretary; Conor Nelan, Amy Rinard

Others Present: Ben Wehmeier, County Administrator, Marc DeVries

Other Present via Videoconference: Anthony Maas, Maas Bros Construction; Ron Locast, Kevin Anderson, Potter Lawson, Sarana Stolar, Supervisor Anita Martin, Supervisor Walt Christensen

3. Certification of compliance with the Open Meetings Law

Wehmeier reported that the meeting agenda was properly noticed in compliance with the law.

4. Review of the Agenda

No changes were made

5. Public Comment

None

6. Communications

None

7. Discussion and possible action on proceeding with scoping and financing options for the Courthouse and Sheriff Renovation Project

Wehmeier gave an overview of the process that has taken place so far. Ben discussed some talking points through a Power Point presentation. There was a consensus of all three committees to move the project forward as a whole. Wehmeier, Maas and Locast answered questions from the committee members.

Building and Grounds Committee Motion by Backlund/Roberts to proceed with scoping and financing options for the Courthouse and Sheriff Renovation Project with Potter Lawson. Motion passed. David voted no.

Executive Committee Motion by Nelan/Wineke to proceed with scoping and financing options for the Courthouse and Sheriff Renovation Project with Potter Lawson, not to exceed \$150,000. Motion passed.

Finance Committee Motion by Jaeckel/Rinard to proceed with scoping and financing options for the Courthouse and Sheriff Renovation Project with Potter Lawson, not to exceed \$150,000. Motion passed.

8. **Discussion and Possible Action on amending contract with Potter Lawson for additional design consulting services**

The previous motion addressed this.

9. **Discuss potential agenda items for the Committee's next meeting**

10. **Adjourn.**

Motion by Jones/Backlund to adjourn at 3:36 p.m.

RESOLUTION NO. 2020-__

Amending the 2021 Land and Water Conservation Department Budget

Executive Summary

Certain Industries and municipalities in Wisconsin are authorized to discharge treated wastewater via a pipe into a waterbody. When treated wastewater contains phosphorus, the amount of phosphorus discharged into waterbodies is regulated by the State of Wisconsin. Industries and municipalities facing a requirement to reduce their phosphorus discharge are permitted to petition the State of Wisconsin for a variance which will allow them more time to comply with state wastewater discharge requirements. During the time extension, facilities are required to reduce their phosphorus discharge and implement a watershed project to help reduce phosphorus pollution that enters waterbodies from the land (nonpoint sources). Among the options for implementing a watershed project, facilities can choose to make a payment in the amount of \$50 times the number of pounds of phosphorus that exceeds their target phosphorus discharge. The funds are then offered to the County Land and Water Conservation Departments located in their watershed area.

In 2020, five facilities in the Upper Rock River Watershed and one facility in the Middle Rock River Watershed elected to use the multi-discharger variance and chose to allocate funds to Land and Water Conservation Departments in their watershed area. A portion of Jefferson County is located in the Upper and Middle Rock River Watersheds, and therefore, funds were allocated through this program to Jefferson County to implement projects that reduce phosphorus nonpoint sources.

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

WHEREAS, the Jefferson County Land and Water Conservation Department applied for funds through the multi-discharger phosphorus variance in December 2020 after the 2021 Budget was approved by the County Board, and

WHEREAS, the amount of money allocated for use by the Jefferson County Land and Water Conservation Department was determine in February 2021 to be \$20,777 and

WHEREAS, at least 65% of the funds must be used on conservation practices that bring agricultural sources into compliance with state standards, and up to 35% of the funds can be used for staffing, innovative projects, monitoring, modeling, and demonstrations, and

WHEREAS, the Jefferson County Land and Water Conservation Department staff routinely work to implement conservation practices on agricultural land, and

WHEREAS, the Jefferson County Land and Water Conservation Department must develop a plan to use the funds, use the funds appropriately, and submit annual reports to the state until funds are used.

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board of Supervisors

hereby approves the amendment of the 2021 Land and Water Conservation Department budget to include \$20,777 for the multi-discharger variance program.

Fiscal Note: This is a budget amendment that increases revenue and expenditures by \$20,777. Funds can offset the work of staff to implement the program. This resolution authorizes the County Finance Director to make the budget adjustments necessary to enact this resolution. As a budget amendment, County Board approval requires a two-thirds vote of the entire membership of the County Board (20 members of the 30-member County Board must vote in favor of the budget amendment).

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

Referred By:
Finance Committee

03-09-2021

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

RESOLUTION NO. 2020- _____

Increasing Cremation Permit Fee

Executive Summary

The current amount charged for a cremation permit by the Jefferson County Medical Examiner is \$208. State Statute s. 59.365 limits fee increases for services rendered by a coroner or medical examiner to an amount not to exceed the annual percentage change in the U.S. consumer price index for all urban consumers (CPI-U), as determined by the U.S. Department of Labor, for the 12 months ending on December 31 of the year before the increase. The CPI-U for 2020 was 1.4%. This resolution increases the current cremation permit fee from \$208 to \$210 which is within the limits established by State Statute. The Finance Committee considered this resolution at its meeting on March 4, 2020, and recommended forwarding to the County Board for approval.

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

WHEREAS, the cremation permit fee charged by the Medical Examiner’s Office was established in the 2021 County budget at \$208, and

WHEREAS, the consumer price index for all urban consumers (CPI-U), as determined by the U.S. department of labor, for the 12 months ending on December 31, 2020 was 1.4 percent, and

WHEREAS, State Statute s. 59.365 allows the County to increase cremation permit fees charged by the Medical Examiner to \$210 which is an increase of approximately .95 percent.

NOW, THEREFORE, BE IT RESOLVED that the cremation permit fee charged by the Medical Examiner’s Office shall be increased from \$208 to \$210 effective upon passage of this resolution.

Fiscal Note: This resolution will increase the fee established in the 2021 budget for cremation permits from \$208 to \$210 in accordance with State Statute s. 59.365. As a budget amendment this resolution requires twenty (20) out of thirty (30) affirmative votes for passage.

Ayes _____ Noes _____ Abstain _____ Absent _____ Vacant _____

Referred By:
Finance Committee

3-9-2021

REVIEWED: Administrator: BPW; Corp. Counsel: JBW; Finance Director: MAD

RESOLUTION NO. 2020-_____

Disallowing Claim of John Ebbott

Executive Summary

A claim has been made against Jefferson County for damage to the claimant’s mailbox during plowing operations by Jefferson County. This claim has been reviewed by the County’s insurance carrier, Wisconsin Municipal Mutual Insurance Company, and was recommended for disallowance based on the finding that the County is not legally responsible for the alleged damages. This resolution formally denies the claim filed against Jefferson County and directs the Corporation Counsel to give the claimant notice of disallowance. The Finance Committee considered this resolution at its meeting on March 04, 2021 and recommended forwarding to the County Board for approval.

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

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

<u>Claimant</u>	<u>Date of Loss</u>	<u>Date of Claim Filed</u>	<u>Description</u>	<u>Alleged Damages</u>
John Ebbott	12/30/20	12/30/20	John Ebbott alleges damage to his Mailbox by a Jefferson County-contracted Snowplow operator on County Road CI.	\$250.00

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

WHEREAS, denial of this claim does not prevent the County’s insurance carrier from entering into negotiations with the claimant, and if deemed appropriate, settling such claim for a fair and reasonable amount.


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

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

Ayes: ___ Noes: ___ Abstain: ___ Absent: ___ Vacant: ___.

Referred By:
Finance Committee

03-09-21

REVIEWED: County Administrator: BPW; Corporation Counsel: JBW; Finance Director: 

RESOLUTION NO. 2020-__

Accepting bids for telecommunications tower site shelters

Executive Summary

On March 2, 2021, the Sheriff’s Office received bids from vendors for shelters at its 911 emergency telecommunications tower sites. The Sheriff’s Office and members of Jefferson County’s administrative team have reviewed the bids and recommend that the Board of Supervisors authorize the County Administrator to enter into a contract with Thermobond for tower site shelters in the amount of \$330,950. The Finance Committee reviewed this resolution at its March 4, 2021 meeting and recommended forwarding to the County Board of Supervisors for approval.

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

WHEREAS, the Jefferson County Sheriff’s Office advertised a bid for tower site shelters, and

WHEREAS, such bids were received and opened on March 2, 2021, with the following results:

	Thermobond	BDC Group Inc	Modular Connections	Fibrebond
(1) 12x27 Shelter	\$ 76,840.00	\$ 94,050.00	\$ 101,640.00	\$ 85,190.00
(4) 12x16 Shelters	250,160.00	319,160.00	293,900.00	275,280.00
Transfer Switch (alternate)	3,950.00	4,950.00	12,725.00	1,935.00
	\$ 330,950.00	\$ 418,160.00	\$ 408,265.00	\$ 362,405.00
contract time /days	120/160	85/145	120/160	120/160

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Sheriff’s Office is authorized to purchase tower site shelters from Thermobond in the amount of \$330,950.

Fiscal Note: The tower site shelters are included in the 911 telecommunications infrastructure project and will be funded with the Series 2020A bond proceeds. No budget adjustment is necessary.

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

Referred By:
Finance Committee

03-09-2021

REVIEWED: County Administrator: _____; Corporation Counsel: __JBW__;

Finance Director: 

RESOLUTION NO. 2020-_____

Authorizing year-end requests to carry over budget appropriations from fiscal year 2020 to fiscal year 2021 and amending the 2021 budget

Executive Summary

At year end, departments are required to submit carryover requests for funds that are unspent. If the County Administrator approves the request, it is reviewed by the Finance Committee and acted on by the County Board for approval. There is a total of \$50,311,984.16 proposed to be carried over from fiscal year 2020 to fiscal year 2021, and of this amount, \$22,223,089.04 requires County Board approval. The Finance Committee recommends that funds of \$22,223,089.04 be carried over from fiscal year 2020 to fiscal year 2021.

The Finance Committee is also recommending amendment of the 2021 budget to restore the steps into the compensation package for employees, along with a mid-year cost of living increase of 1% that was not budgeted originally due to the uncertainty in the economy.

The Finance Committee is also recommending to restore the Water Resource Manager position to full-time status, with the remainder of the salary and benefit amounts needed to restore this position to full-time being funded by an increase in the sales tax revenue budget.

The Finance Committee considered this resolution at its March 4, 2021 meeting and recommended forwarding to the County Board for approval.

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

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

WHEREAS, the Finance Committee has reviewed the collective requests of all departments to carry over the funds designated in the various accounts below, more particularly set forth in the Finance Committee minutes of March 4, 2021 as follows:

Fund Type Request	Description	Requested	Non-lapsing Amount
Governmental funds	Non-spendable	\$ 3,038,481.63	
Governmental funds	Spendable, restricted	6,166,503.11	6,166,503.11
Governmental funds	Spendable, committed	<u>9,126,600.07</u>	9,126,600.07
Governmental funds	Total	<u>\$ 18,331,584.81</u>	
Proprietary funds	Capital net position	\$ 25,050,413.49	
Proprietary funds	Restricted net position	153,529.18	153,529.18

Proprietary funds	Non-restricted net position	<u>6,776,456.68</u>	6,776,456.68
Proprietary funds	Total	<u>\$ 31,980,399.35</u>	

WHEREAS, the Finance Committee recommends certain funds be designated as non-lapsing for fiscal year 2021 in the amounts listed above.

NOW, THEREFORE, BE IT RESOLVED that the funds in the accounts identified in the Finance Committee minutes of March 4, 2021, and referenced above, totaling \$22,223,089.04, are designated as non-lapsing in the 2020 budget and carried over to the 2021 departmental budgets which are hereby amended in the respective amounts.

BE IT FURTHER RESOLVED that as a part of the carryover amounts stated above, the unexpended bond funds in the capital projects fund in the amount of \$1,779,169.62 and the unrestricted funds of \$317,004.40 will be fully appropriated in the 2021 revised budget and that monthly updates on the status of these funds will be reported to the Finance Committee.

BE IT FURTHER RESOLVED that the budget be amended to increase compensation and related benefits for all affected departments to include the step increases retroactive to January 1st, 2021 and a cost of living allowance of 1% effective July 1st, 2021, with the cost of these increases being funded by an increase in budgeted sales tax.

BE IT FURTHER RESOLVED that the Water Resource Manager position be restored to full-time status and that the amount of salary and benefit costs necessary to restore the position be funded by an increase in budgeted sales tax revenue.

Fiscal Note: As a budget amendment, this resolution requires twenty (20) of thirty (30) affirmative votes for passage.

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

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

Ayes _____ Noes _____ Abstain _____ Absent _____ Vacant _____

Requested by
Finance Committee

3-9-2021

REVIEWED: County Administrator: BPW; Corporation Counsel: JBW; Finance Director: 

Note: When it states "as for 2021 budget" this is what is in the 2021 budget that was estimated as carryover, there may be another line item to adjust that amount to actual.

Department	Bus Unit	Acct #	Proj	Explanation	Non-Spendable Fund Bal	Spendable Fund Balances		Total
						Restricted	Assigned	
General Rev and Exp	11001	130*		Long-term receivables and delinquent property taxes	1,531,492.00			
General Rev and Exp	11001	1610*		Inventory	149,903.00			
General Rev and Exp	11001	1620*		Prepaid assets	1,013,381.47			
General Rev and Exp	11001	594808		Resolution 2015-36 Purchase Park Land of of County Hwy A			34,122.00	
General Rev and Exp	11001	594808		Resolution 2016- Purchase Property at 302 & 304 S Center and 201 E Dodge St			9,882.26	
General Rev and Exp	11001	521219		Carry forward professional services budget			12,451.94	
General Rev and Exp	11001	599908		Increase general contingency to \$1,000,000 (state budget/County facilities)			500,000.00	
General Rev and Exp	11002	599908		Strategic plan initiatives			320,000.00	
General Rev and Exp	11002	599908		Comprehensive Plan Staff Structure			400,000.00	
General Rev and Exp	11002	599908		Market salary study			400,000.00	
General Rev and Exp	11102	599908		Health Department - COVID			130,000.00	
General Rev and Exp	11102	599908		COVID recovery - non-Health Department related			400,000.00	
General Rev and Exp	11102	599908		Other staff structure/transition (non-land)			250,000.00	
General Rev and Exp	11102	599908		Organizational projects - evaluation restructuring/codification of policies and ordinances			100,000.00	
General Rev and Exp	11002	599908		Courthouse/Interurban Trail seed funds			876,000.00	
General Rev and Exp	11003	699700		Revolving Loan Fund carryover			417,119.00	6,544,351.67
Administration	11101	521219		LTE Assistance with Strategic Plan Initiatives			35,931.18	
Administration	11101	533228		Broadband initiative			45,610.00	81,541.18
Central Services	11201	521219		Architect/Engineering			150,000.00	150,000.00
Child Support	11301	532325		Training budget unused in 2020 due to COVID			8,900.00	8,900.00
Clerk of Courts	11401	594810		Courtroom technology upgrade			75,000.00	
Clerk of Courts	11401	521219		Additional funds needed to resolve cases carrying over from 2020			50,000.00	125,000.00
County Board	11602	593409		Remaining 2017 budget for Literacy Council			2,500.00	
County Board	11603	699700		Historical Commission restricted funds carried forward from 2019		5,367.39		7,867.39
County Clerk	11701	531303		Replace 5 PCs			3,000.00	
County Clerk	11705	699700		Adjust beginning carryover to actual amount		(46.67)		
County Clerk	11705	699700		Budgeted carryover for 2020		40.17		2,993.50
Economic Development	11901	699701		JCEDC vested benefit reserve budgeted for 2021		28,436.40		
Economic Development	11901	699701		Adjust beginning vested benefit carryover to actual amount		5,689.10		
Economic Development	11901	699700		Budgeted operating carryover for 2021		261,995.78		
Economic Development	11901	699700		Adjust beginning operating carryover to actual amount		44,718.23		
Economic Development	11902	699701		Homeowner vested benefit reserve budgeted for 2021		5,824.24		
Economic Development	11902	699701		Adjust beginning vested benefit carryover to actual amount		1,030.99		
Economic Development	11902	699700		Budgeted carryover for 2021		94,029.11		
Economic Development	11902	699700		Adjust beginning carryover to actual amount		38,882.31		480,606.16
Emergency Mgmt	12003	699992		Matching funds for Flood Mitigation Plan			300,000.00	
Emergency Mgmt	12003	594808		Carry forward unspent budget for Flood Mitigation property purchases			2,170,450.00	
Emergency Mgmt	12003	421001		Carry forward reimbursement revenue for Flood Mitigation property purchases			(2,170,450.00)	
Emergency Mgmt	12006	699992		Revenue from Hazmat-Train Derailment-Replace supplies			915.50	300,915.50
Fair Park	12101	521219		Feasibility study			30,000.00	
Fair Park	12103	699800		Adjust beginning carryover to actual amount		13,741.05		
Fair Park	12103	699800		Budgeted carryover for 2021		16,744.57		60,485.62
Finance Department	12201	594818		Munis Upgrade including Enterprise Asset Management			130,000.00	130,000.00

Department	Bus Unit	Acct #	Proj	Explanation	Non-Spendable Fund Bal	Spendable Fund Balances		Total
						Restricted	Assigned	
Human Resources	12301	521219		Assistance with Personnel Ordinance			11,000.00	
Human Resources	12301	594818		ERP System (Tyler Munis)			11,000.00	
Human Resources	12301	521228		Training and professional development for County staff			6,000.00	28,000.00
Land Conservation	12404	699700		DNR Healthy Lakes Grant		11,229.20		
Land Conservation	12407	699700		Adjust beginning carryover to actual amount			(1,903.31)	
Land Conservation	12407	699800		Farmland Preservation, capital as per 2019 budget			134,830.00	144,155.89
Land Information	12503	699700		Adjust beginning carryover to actual amount		89,675.43		
Land Information	12503	699700		Budgeted carryover for 2021		29,619.51		119,294.94
MIS	77002	531303		Computer equipment			4,000.00	
MIS	77001	531303		Office 365 licenses			50,000.00	
MIS	77005	531303		Phone servers			23,000.00	77,000.00
Parks Department	12801	594821		Pohlman Park Silo Improvements			8,800.00	
Parks Department	12801	521219		Update Parks master plan			23,600.00	
Parks Department	12801	594811		Replace truck not purchased in 2020			52,000.00	
Parks Department	12801	594810		Replace tractor mower not purchased in 2020			28,000.00	
Parks Department	12801	594810		Replace trailer not purchased in 2020			6,500.00	
Parks Department	12802	699800		Carol Liddle estate funds,budgeted carryover for 2021		86,127.68		
Parks Department	12802	699800		Adjust beginning carryover to actual amount		(27,475.55)		
Parks Department	12803	699700		Remaining Carlin Weld Parks funds, restricted by source		5,675.65		
Parks Department	12804	485200		Acquisition of land adjacent to Korth Park - \$337,500 donation revenue				
Parks Department	12804	594808		Acquisition of land adjacent to Korth Park - \$450,000 land acquisition expense				
Parks Department	12804	699700		Acquisition of land adjacent to Korth Park - use of fund balance			112,500.00	
Parks Department	12805	699700		Adjust beginning carryover to actual amount			20,194.27	
Parks Department	12805	699700		Carnes Park Development funds as per 2021 budget			213,211.91	
Parks Department	12807	699700		Remaining Garman Nature Preserve, budgeted carryover for 2021		28,000.00		
Parks Department	12807	699700		Adjust beginning carryover to actual amount		1,306.01		
Parks Department	12808	699700		Glacial Heritage, budgeted carryover for 2021		18,445.00		
Parks Department	12808	699700		Adjust beginning carryover to actual amount		991.42		
Parks Department	12810	699800	28102	Mountain bike park		4,056.24		
Parks Department	12810	699700	28101	TAP Grant matching funds/Phase III Interurban Trail			596,217.39	
Parks Department	12810	421099	28101	Budget adjustment for Interurban Trail capital expense - 1,216,564.87				
Parks Department	12810	594821	28101	Budget adjustment for Interurban Trail capital revenue- 620,347.48				
Parks Department	12811	699992		Remaining Dog Park funds as per 2021 budget			79,009.37	
Parks Department	12811	699992		Adjust beginning carryover to actual amount			5,302.79	
Parks Department	12813	521220		Flood Mitigation Property Management Plan			10,000.00	1,272,462.18
Planning/Zoning	12901	521219		Comprehensive Plan Implementation			100,000.00	
Planning/Zoning	12902	699700		Adjust beginning carryover to actual amount		85,044.90		
Planning/Zoning	12902	699700		Solid Waste funds as per 2021 budget		165,730.92		350,775.82

Department	Bus Unit	Acct #	Proj	Explanation	Non-Spendable Fund Bal	Spendable Fund Balances		Total	
						Restricted	Assigned		
Sheriff Department	13101	594811		Propane systems for 2020 squads			24,800.00		
Sheriff Department	13101	594811		COBAN in squad video camera system			6,600.00		
Sheriff Department	13103	594810		911 Phone system software upgrade			5,500.00		
Sheriff Department	13103	594810	90030	Communications upgrade project			775,252.20		
Sheriff Department	13104	594810		Replacement routers for Annex			9,900.00		
Sheriff Department	13105	594819		Fencing at shooting range			20,000.00		
Sheriff Department	13106	521219		PREA audit for Jail			5,000.00		
Sheriff Department	13106	699700	31602	Jail health fund reserve			100,000.00		
Sheriff Department	13107	594810		Groen convection steamer (1/2 of the cost)			8,200.00		
Sheriff Department	13108	699700		Jail assessment funds restricted by Wisconsin Statutes per 2021 budget		226,644.77			
Sheriff Department	13108	699700		Adjust beginning carryover to actual amount			11,364.10		
Sheriff Department	13109	699992	31901	Remaining restricted donations -- K-9 related per 2021 budget			28,318.42		
Sheriff Department	13109	699992	31901	Adjust beginning carryover to actual amount			1,619.92		
Sheriff Department	13109	699992	31902	Remaining restricted donations -- Community Program per 2021 budget			7,204.54		
Sheriff Department	13109	699992	31902	Adjust beginning carryover to actual amount			2,509.37		
Sheriff Department	13109	699992	31904	Remaining restricted donations -- Honor Guard per 2021 budget			2,213.89		
Sheriff Department	13109	699992	31904	Adjust beginning carryover to actual amount			(670.00)		
Sheriff Department	13109	699992	31906	Remaining restricted donations -- Tactical Air Wing per 2021 budget			94.00		
Sheriff Department	13109	699992	31907	Remaining restricted donations -- Dive Team per 2021 budget			1,755.79		
Sheriff Department	13109	699992	31907	Adjust beginning carryover to actual amount			5,332.67		
Sheriff Department	13109	699992	31908	Remaining restricted donations -- DTF (included in 2021 budget)			624.19		
Sheriff Department	13110	699992		Funds restricted by source -- Drug Education as per 2021 budget			1,630.77		
Sheriff Department	13110	699992		Adjust beginning carryover to actual amount			58.22		
Sheriff Department	13111	699992		Funds restricted by source -- Drug Restitution as per 2021 budget			8,370.76		
Sheriff Department	13111	699992		Adjust beginning carryover to actual amount			2,577.12		
Sheriff Department	13112	699992		Funds restricted by source -- Vehicle Forfeiture as per 2021 budget			10,634.43		
Sheriff Department	13112	699992		Adjust beginning carryover to actual amount			3,364.28		
Sheriff Department	13113	699992		Funds restricted by source -- Drug Task Force - 2021 budget			3,795.90		
Sheriff Department	13113	699992		Adjust beginning carryover to actual amount			(2,536.91)		
Sheriff Department	13114	699992		Funds restricted by source -- Federal Forfeitures as per 2021 budget			201,084.08		
Sheriff Department	13114	699992		Adjust beginning carryover to actual amount			(12,388.57)		
Sheriff Department	13115	699992		Funds restricted by source -- CEASE Marijuana as per 2021 budget			201.00		
Sheriff Department	13116	699992		Funds restricted by source -- State Forfeitures as per 2021 budget			36,243.42		
Sheriff Department	13116	699992		Adjust beginning carryover to actual amount			181.40		
								1,495,479.76	
UW Extension	13302	699700		UWEX Program as per 2021 budget			988.48		
UW Extension	13302	699700		Adjust beginning carryover to actual amount			0.00		
UW Extension	13303	699700		Remaining funds Agricultural program as per 2021 budget			6,309.00		
UW Extension	13303	699700		Adjust beginning carryover to actual amount			(0.46)		
UW Extension	13303780	699700		Remaining funds Master Gardener Program as per 2020 budget			2,560.67		
UW Extension	13303780	699700		Adjust beginning carryover to actual amount			0.00		
UW Extension	13303781	699700		Pesticide Programs as per 2020 budget			5,463.95		
UW Extension	13303781	699700		Adjust beginning carryover to actual amount			30.28		
UW Extension	13303782	699700		Tractor Safety Program as per 2020 budget			4,320.76		
UW Extension	13303782	699700		Adjust beginning carryover to actual amount			0.00		
								19,672.68	
Veterans Services	13402	699992		Gift card inventory reserve	2,850.00				
Veterans Services	13402	699992		Budgeted carryover for 2021			0.00		
Veterans Services	13402	699992		Adjust beginning carryover to actual amount			11,336.14		
								14,186.14	
Fleet Management	71000	594811		Fleet modernization			510,000.00	510,000.00	
General Fund Totals						2,697,626.47	1,555,106.64	7,670,955.32	11,923,688.43
Health Department	24	351300		Prepaid asset reserve (Prepaid Health Ins paid by Employer)	15,967.28				
Health Department	24	354900		Working capital (3 Month Operating Expense)			390,488.00		

Department	Bus Unit	Acct #	Proj	Explanation	Non-Spendable Fund Bal	Spendable Fund Balances		Total
						Restricted	Assigned	
Health Department	24	351000		Restricted for Health Department services		177,026.97		
Health Department	4115	699700		Operating to reduce levy as per 2021 budget		0.00		
Health Department	4101	485200		Aurora HealthCare donation		2,500.00		
Health Department	4101	485200		United Way donation		719.00		
Health Department	4101	485200		Car seat donations		28.50		
Health Department	4123	485200		Drug Free Coalition donations		4,530.00		
Health Department	4201	486004		Non-grant related funding		303.25		591,563.00
Human Services	25	353100		Prepaid asset reserve	324,887.88			
Human Services	63020911	531344	66001	Donation Account - Mental Health Recovery		620.64		
Human Services	63020911	531344	66002	Donation Account - Zero Suicide		1,515.53		
Human Services	65060900	531344	66009	Donation Account - C&F Basket Sale		429.00		
Human Services	65060900	531344	66011	Donation Account - Child Abuse		9,749.74		
Human Services	65060900	531344	66012	Donation Account - Child/Family		1,889.60		
Human Services	65060900	531344	66015	Donation Account - Homeless Families		500.00		
Human Services	65060900	531344	66016	Donation Account - Foster Parents		966.39		
Human Services	65060900	531344	66017	Donation Account - FP Recruit		2,511.07		
Human Services	65050900	531344	66018	Donation Account- Juvenile Justice		1,771.30		
Human Services	65070900	531344	66019	Donation Account - Safe & Stable Families		3,995.74		
Human Services	65050900	531344	66021	Donation Account - Sports Scholarship		348.00		
Human Services	65070900	531344	66022	Donation Account - Books for Babies		271.23		
Human Services	63020911	531344	66027	Donation Account - CCS Donations		1,552.77		
Human Services	65070900	531344	66030	Donation Account - United Way Truancy Project		2,836.00		
Human Services	65070900	531344	66031	Donation Account - Talk Read Play		1,150.00		
Human Services	62690948	531344	66048	Donation Account - ADRC		100.00		
Human Services	62081700	594811	65195	Vehicle escrow - use some for van match in 2021		21,357.12		
Human Services	61690987	594950	63001	Human Services Reserve Fund			650,000.00	
Human Services	61169900	531314	65200	Office furniture - CSP, Clinic, Conf room, WFD, new staff			25,000.00	
Human Services	61169900	535352	65200	Doors - estimate of 5			18,752.00	
Human Services	61169900	594822	65210	Preschool flooring			19,884.00	
Human Services	65053000	532325	65005	YJ training			9,000.00	
Human Services	61169900	535352	65200	Workforce bollards			3,875.00	
Human Services	61169900	533225	65200	Additional phones and data			18,000.00	
Human Services	63022011	511210	65000	2 MH School positions - Wages			73,970.83	
Human Services	63022011	512141	65000	2 MH School positions - FICA			5,163.39	
Human Services	63022011	512144	65000	2 MH School positions - Health			17,811.63	
Human Services	63022011	517173	65000	2 MH School positions - Dental			1,288.00	
Human Services	63022011	512151	65000	2 MH School positions - Health Savings			1,750.00	
Human Services	63022011	512142	65000	2 MH School positions - WRS			4,660.16	
Human Services	63022011	512142	65000	2 MH School positions - Life			12.32	
Human Services	63023011	455401	65000	2 MH School positions - Insurance Revenue			(4,656.32)	
Human Services	63023011	485200	65000	2 MH School positions - Greater Watertown Foundation			(100,000.00)	
Human Services	63025011	532325	65027	MH DBT trainings			8,355.00	
Human Services	65053000	532325	65005	FFCM for new JJ staff			3,200.00	
Human Services	65053000	532325	65005	Continuation of FFCM consultation			7,000.00	
Human Services	62082048	531326	65047	ADRC/DCS Advertising			3,505.00	
Human Services	62082048	532325	65048	Other staff trainings - ADRC			1,500.00	
Human Services	65013000	532325	65040	Other staff trainings - CLTS			1,500.00	
Human Services	65069900	532325	65001	Other staff trainings - CPS			9,000.00	
Human Services	65690986	532325	65188	Other staff trainings - B3			1,750.00	
Human Services	65690986	532325	65189	Other staff trainings - IY			4,000.00	
Human Services	63020011	532325	65025	Other staff trainings - CSP			5,000.00	
Human Services	65054000	532325	65080	Other staff trainings - Intake			2,000.00	
Human Services	63025011	532325	65027	Other staff trainings - CCS			7,500.00	
Human Services	63028011	532325	65007	Other staff trainings - EMH			1,250.00	
Human Services	63022011	532325	65000	Other staff trainings - MH Clinic			7,500.00	
Human Services	65053000	532325	65005	Other staff trainings - JJ			2,500.00	
Human Services	61169900	532325	65190	Other staff trainings - Mgmt & OH			2,500.00	

Department	Bus Unit	Acct #	Proj	Explanation	Non-Spendable Fund Bal	Spendable Fund Balances		Total
						Restricted	Assigned	
Human Services	66699951	532325	65051	Other staff trainings - IM			500.00	
Human Services	63022011	531355	65010	Homeleneess costs for HOPE			50,000.00	
Human Services	61169900	594821	65210	Water line			100,000.00	
Human Services	61169900	531303	65200	Zoom			19,200.00	
Human Services	61169900	531303	65200	DocuSign			64,000.00	
Human Services	63029011	593391	65000	Waukesha Co. outstanding hospital bills			5,540.00	
Human Services	61169900	529002	65200	Eligibility search in new clearinghouse			7,000.00	
Human Services	61169900	594810	65210	Water fillers			16,000.00	
Human Services	62082048	531303	65048	Teams (Closed captioning) for ADRC			360.00	
Human Services	66693051	511110	65051	Retirement overlap - Econ Supp Mgr & Supv - Salary			14,853.10	
Human Services	66693051	512141	65051	Retirement overlap - Econ Supp Mgr & Supv - FICA			1,106.38	
Human Services	66693051	512144	65051	Retirement overlap - Econ Supp Mgr & Supv - Health			2,544.52	
Human Services	66693051	517173	65051	Retirement overlap - Econ Supp Mgr & Supv - Dental			184.00	
Human Services	66693051	512151	65051	Retirement overlap - Econ Supp Mgr & Supv - HSA			250.00	
Human Services	66693051	512142	65051	Retirement overlap - Econ Supp Mgr & Supv - WRS			1,002.59	
Human Services	66693051	512142	65051	Retirement overlap - Econ Supp Mgr & Supv - Life			16.86	
Human Services	66690951	472010	65051	Retirement overlap - Econ Supp Mgr & Supv - Consortium Revenue			(9,978.72)	
Human Services	65013000	511110	65040	Retirement overlap - CLTS Supv - Salary			6,461.87	
Human Services	65013000	512141	65040	Retirement overlap - CLTS Supv - FICA			483.11	
Human Services	65013000	512144	65040	Retirement overlap - CLTS Supv - Health			1,272.26	
Human Services	65013000	517173	65040	Retirement overlap - CLTS Supv - Dental			92.00	
Human Services	65013000	512151	65040	Retirement overlap - CLTS Supv - HSA			108.33	
Human Services	65013000	512142	65040	Retirement overlap - CLTS Supv - WRS			438.11	
Human Services	65013000	512142	65040	Retirement overlap - CLTS Supv - Life			5.18	
Human Services	62081700	511210	65151	Retirement overlap - Transp Coord - Wages			3,688.24	
Human Services	62081700	512141	65151	Retirement overlap - Transp Coord - FICA			264.60	
Human Services	62081700	512144	65151	Retirement overlap - Transp Coord - Health			1,272.26	
Human Services	62081700	517173	65151	Retirement overlap - Transp Coord - Dental			92.00	
Human Services	62081700	512151	65151	Retirement overlap - Transp Coord- HSA			125.00	
Human Services	62081700	512142	65151	Retirement overlap - Transp Coord - WRS			248.96	
Human Services	62081700	512142	65151	Retirement overlap - Transp Coord - Life			4.21	
Human Services	61169900	511110	65190	Retirement overlap - Compliance - Salary			7,218.01	
Human Services	61169900	512141	65190	Retirement overlap - Compliance - FICA			533.80	
Human Services	61169900	512144	65190	Retirement overlap - Compliance- Health			1,272.26	
Human Services	61169900	517173	65190	Retirement overlap - Compliance - Dental			92.00	
Human Services	61169900	512151	65190	Retirement overlap - Compliance - HSA			125.00	
Human Services	61169900	512142	65190	Retirement overlap - Compliance - WRS			487.22	
Human Services	61169900	512142	65190	Retirement overlap - Compliance - Life			3.61	
Human Services	65013000	529299	65175	B3: MH Consultation program			18,200.00	
Human Services	65013000	531355	65175	B3: Books for families and ITSEA assessment			500.00	
Human Services	65054000	532325	65080	National Conference - DEC in Nashville			3,500.00	
Human Services	63022011	531349	65000	Zero Suicide			10,000.00	1,518,089.76
Capital Project Fund	4		90050	Rock River Landing			314,007.00	
Capital Project Fund	4		90030	911 Telecommunications project		1,644,942.00		
Capital Project Fund	4		90020	South Campus Improvements		560,125.00		
Capital Project Fund	4			Remaining bond funds		1,779,169.62		4,298,243.62
Total Governmental Funds					3,038,481.63	6,166,503.11	9,126,600.07	18,331,584.81

Department	Bus Unit	Acct #	Proj	Explanation	Non-Spendable Fund Bal	Spendable Fund Balances		Total
						Restricted	Assigned	
						Proprietary Funds -- Net Position		
Capital	Restricted	Non-Restricted	Total					
Highway Department	5	361100		Capital net position	24,821,743.65			
Highway Department	5	361200		Contributed capital -- state salt shed/brine equipment	228,669.84			
Highway Department	5	3625xx		Road equity, multiple municipalities		153,529.18		
Highway Department	5	362600		Restricted for Pension Benefit		0.00		
Highway Department	5	363100		Maintain inventory balances at 2006 levels			(443,308.84)	
Highway Department	5	363200		Under-recovered fringe benefit pool to be allocated in 2020			(70,469.62)	
Highway Department	5	363250		Under-recovered small tools pool to be allocated in 2020			(15,718.64)	
Highway Department	5	363260		PBM Reserve			214,998.14	
Highway Department	5	363350		Inventory net position			2,043,759.01	
Highway Department	5	363400		Prepaid asset reserve (Prepaid Health Ins paid by Employer)			61,641.88	
Highway Department	53241	699992		Fixed Asset replacement (machinery operations)			2,415,284.23	
Highway Department	53311	699992		General Maintenance			822,973.50	
Highway Department	53312	699992		Cty Hwy Construction to finish CTH N (Jefferson-Whitewater)			1,181,020.80	
Highway Department	53313	699992		Winter maintenance balance for future Winter Maintenance expense			566,276.22	
Totals					25,050,413.49	153,529.18	6,776,456.68	31,980,399.35
					Total all Funds			<u><u>50,311,984.16</u></u>

Fund Balance Policy Application

For Budget Year 2022

	General Fund		Health Department
Audited fund balance, 12/31/20	\$ 37,431,872		
Unadjusted fund balance, 12/31/20		37,431,872	591,563
Less non-spendable fund balances:			
Inventory	(152,753)		
Deposits held by WMMIC (\$783,000-not included in policy)	-		
Delinquent property taxes	(1,193,850)		
RLF receivable	(337,642)		
Prepaid expenditures	<u>(1,013,381)</u>	(2,697,626)	(15,967)
Less restricted fund balances			
Other restricted fund balances by departments	<u>(1,555,107)</u>	(1,555,107)	-
Less committed fund balances			
Liability insurance claims outstanding (including IBNR)	<u>(880,102)</u>	(880,102)	
Less assigned fund balances			
Fund balance applied against 2020 tax levy	(879,144)		
Fund balance applied against 2020 tax levy-Health	-		-
Other assigned fund balances by departments	(7,670,955)		(8,081)
Fund balance assigned for 2020 MIS budget	<u>-</u>	(8,550,099)	
Vested holiday pay	(2,310)		
Vested sick pay reserve	(1,185,749)		
Elected sick pay reserve	(59,134)		
Vested vacation pay reserve	(2,040,630)		
Vested comp pay reserve	<u>(45,497)</u>	(3,333,320) *	
Less assigned fund balance for working capital			
Health Dept working capital surplus	<u>-</u>	-	
Add loss/(subtract gain) on unrealized market value of investments		<u>(131,117)</u>	
Unassigned fund balance, 12/31/20		20,284,501	567,515
Working Capital			
Total budgeted expenditures (2021 budget)	77,969,088		1,561,951
Working capital (required two month minimum)	(12,994,848)		(260,325)
Working capital (three months goal)	<u>(6,497,424)</u>	(19,492,272)	<u>(130,163)</u>
Unassigned fund balance less working capital 12/31/20		792,229	177,027
Less County Board actions during 2020			
Net "available" unassigned fund balance		792,229	177,027

* 10% of the total vested benefits calculated at \$300,000 have been included in the contingency fund - vested benefits account which is equal to the approximate amount of vested benefits paid annually.

RESOLUTION NO. 2020-__

Authorizing contingency fund transfer to offset fiscal year 2020 departmental deficits

Executive Summary

At year end, the County Administrator requests a budget transfer from contingency or general funds to offset department deficits. This request is reviewed by the Finance Committee and acted on by the County Board for approval. This resolution will authorize increasing revenues received from the Coronavirus Aid, Relief, and Economic Security (CARES) Act funding in the amount of \$1,765,300 and from bond premium in the amount of \$111,811 and transferring \$7,101 from the contingency fund to various county departments due to expenditures in excess of appropriations in fiscal year 2020. The Finance Committee considered this resolution at its March 4, 2021 meeting and recommended forwarding to the County Board for approval.

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

WHEREAS, due to circumstances arising after the 2021 budget was adopted, the following transfers of funds from the contingency appropriation account or increases in revenues are necessary as indicated to close the accounting books for 2020:

<u>Department</u>	<u>Org Code</u>	<u>Account Number</u>	<u>Deficit Amount</u>	<u>Source</u>
County Administrator	11101	599999	\$ 1,051,700	CARES revenue
Alcohol/Drug Treatment Court	11102	599999	151,100	CARES revenue
Central Services	11201	599999	68,000	CARES revenue
County Clerk	11701	599999	9,500	CARES revenue
Medical Examiner	12701	599999	6,100	Contingency
Health Department	4101	599999	487,000	CARES revenue
Debt Service	3	599999	111,811	Bond premium
Fleet Management	710	599999	1,001	Contingency
Total			<u>\$ 1,886,212</u>	

WHEREAS, the Finance Committee recommends that the above expenditures in excess of appropriations be funded by increasing budgeted revenues for the receipt of CARES funding in the amount of \$1,765,300, and from bond premium in the amount of \$111,811 and transferring \$7,101 from contingency; and

NOW, THEREFORE, BE IT RESOLVED that the aforementioned increases in revenues and transfers of funds are hereby approved and the 2020 budget is amended to reflect the same.

Fiscal Note:

Jefferson County received CARES funding to assist with unplanned expenses in relation to responding to the COVID-19 pandemic, and is adjusting the 2020 budgeted revenues and expenditures by \$1,765,300 to account for this unplanned activity; and

Jefferson County issued Series 2020A debt at a premium during March of 2020, and this premium was utilized to pay the first interest payment of \$111,811 due in October of 2020; and

The contingency fund has a balance of \$527,534, of which \$7,101 is needed to offset expenditures in excess of appropriations for 2020.

The County incurred expenses for the construction of towers that support both the new 911 infrastructure and high-speed broadband internet services that was reimbursed by a grant from the Wisconsin Public Service Commission in the amount of \$1,118,754. These expenses flowed through the County Administrator's department.

At the onset of the COVID-19 pandemic, the Sheriff's Department released most of its Huber inmates from the County Jail and converted to a mobile inmate GPS tracking system to minimize risk of spreading infection. Further, alternative remote testing was established for the Alcohol Treatment Court and Drug Treatment Court. This service was contracted at an additional cost of \$151,100 and was reimbursed by CARES funding.

Central Services purchased a bioprotective spray that significantly reduced the costs of daily sanitizing and contracted services to thoroughly clean the ductworks of all County facilities to provide the public and staff with a safe environment to work and do business. These additional expenses were reimbursed by CARES funding.

The County Clerk purchased a remote voting system that allowed the County Board of Supervisors to participate in public meetings remotely. The Clerk also incurred additional expenses for printing absentee ballots during the 2020 elections. These expenses were reimbursed by CARES funding.

Autopsy fees were higher than anticipated in the Medical Examiner department.

The Health Department incurred additional expenses for COVID-19 testing and contact tracing that were reimbursed by CARES funding.

In March of 2020, the County issued Series 2020A bonds for improvements to its south campus facilities as well as improvements to its 911 emergency telecommunications system. The first interest payment on this issue was not budgeted and was due in October of 2020. The payment was funded by a premium that the County received for the debt issue.


The County began its Fleet Management program in 2020.

As a budget amendment, this resolution requires twenty 20 out of 30 affirmative votes from the total membership of the County Board for passage.

Ayes _____ Noes _____ Abstain _____ Absent _____ Vacant _____

Requested by
Finance Committee

3-9-2021

REVIEWED: County Administrator: BPW; Corporation Counsel: BJW; Finance Director: 

Jefferson County
 Departmental Surplus (Deficit) Recap
 For the Year Ended December 31, 2020

Dept	Department	Expenditures (Over) Under Budget	Deficit Transfer			Amended Surplus (Deficit)
			Contingency Fund	General Fund	Revenue not budgeted	
000	General Revenues	863,292	-	-	-	863,292
001	County Board	16,477	-	-	-	16,477
003	Economic Development	92,469	-	-	-	92,469
004	Human Resources	55,118	-	-	-	55,118
008	County Administrator	(1,202,691)	-	-	1,202,800	109
010	Register of Deeds	43,597	-	-	-	43,597
012	County Clerk	(94,854)	-	-	95,000	146
013	Land Information	169,782	-	-	-	169,782
014	County Treasurer	45,437	-	-	-	45,437
016	District Attorney	36,390	-	-	-	36,390
017	Corporation Counsel	19,609	-	-	-	19,609
018	Parks	2,029,318	-	-	-	2,029,318
019	Central Services	(67,589)	-	-	68,000	411
020	Sheriff	1,119,344	-	-	-	1,119,344
023	Child Support	4,720	-	-	-	4,720
024	Clerk of Courts	560,354	-	-	-	560,354
025	Medical Examiner	(6,098)	6,100	-	-	2
026	Finance	527,715	-	-	-	527,715
027	Emergency Management	2,116,447	-	-	-	2,116,447
053	Veterans Services	10,813	-	-	-	10,813
068	UW Extension	22,773	-	-	-	22,773
069	Fair Park	766,083	-	-	-	766,083
070	Land Conservation	136,370	-	-	-	136,370
071	Zoning	45,855	-	-	-	45,855
099	Library System	57	-	-	-	57
General Fund totals		7,310,788	6,100	-	1,365,800	8,682,688
240	Health	(486,488)	-	-	487,000	512
250	Human Services	1,612,999	-	-	-	1,612,999
300	Debt Service	(111,811)	-	-	111,811	-
400	Capital Projects	1,960,665	-	-	-	1,960,665
700	Highway	1,451,826	-	-	-	1,451,826
710	Fleet Management	(1,001)	1,001	-	-	-
750	MIS	43,443	-	-	-	43,443
County totals		11,780,421	7,101	-	1,964,611	13,752,133

Fund	Description	Beginning Fund Balance	Surplus/ (Deficit)	Estimated Additional Activity	Ending Fund Balance	Percentage Change
100	General Fund	33,156,695	1,615,975	2,659,198	37,431,868	12.9%
240	Health Department	460,100	131,463	-	591,563	28.6%
250	Human Services Department	1,609,022	2,568,255	(2,659,198)	1,518,079	-5.7%
300	Debt Service	-	119,244	-	119,244	0.0%
400	Capital Projects	569,858	3,805,511	-	4,375,369	667.8%
500	Highway	30,898,933	761,477	-	31,660,410	2.5%
700	MIS	-	-	-	-	0.0%
710	Fleet	-	(1,001)	-	(1,001)	0.0%
Total Funds		66,694,608	9,000,924	-	75,695,532	13.5%

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Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2018 01 TO 2020 12

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	-497,002	0	-497,002	-1,492,206.96		995,204.96	300.2%
12201 412100 Sales Taxes From County	-100	0	-100	-462.89		362.89	462.9%
12201 451004 Garnishment Fees	-15	0	-15	-135.00		120.00	900.0%
12201 451005 Child Support Fees	-1,000	0	-1,000	-2,591.56		1,591.56	259.2%
12201 451312 Emp Payroll Charges	-50	0	-50	-327.00		277.00	654.0%
12201 699992 Balance Forward Prior Year	0	-162,972	-162,972	.00		-162,972.00	.0%
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	-23,930	0	-23,930	-45,549.73		21,619.73	190.3%
12202 451032 Cobra Premium Recovery	-2,600	0	-2,600	-7,387.11		4,787.11	284.1%
TOTAL General Fund	-524,697	-247,972	-772,669	-1,548,660.25		775,991.25	%
TOTAL REVENUES	-524,697	-247,972	-772,669	-1,548,660.25		775,991.25	

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Jefferson County
FLEXIBLE PERIOD REPORT

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FROM 2018 01 TO 2020 12

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
100 General Fund	APPROP	ADJSTMTS	BUDGET	ACTUALS	ENCUMBRANCES	BUDGET	USED
12201 Finance							
12201 511110 Salary-Permanent Regular	177,607	0	177,607	540,595.08		-362,988.08	304.4%
12201 511110 22101 Salary-Permanent Regula	0	0	0	185.09		-185.09	.0%
12201 511210 Wages-Regular	130,723	0	130,723	401,020.62		-270,297.62	306.8%
12201 511210 22101 Wages-Regular	0	0	0	8,581.65		-8,581.65	.0%
12201 511220 Wages-Overtime	0	0	0	6,273.84		-6,273.84	.0%
12201 511220 22101 Wages-Overtime	0	0	0	343.98		-343.98	.0%
12201 511310 Wages-Sick Leave	0	0	0	2,704.67		-2,704.67	.0%
12201 511320 Wages-Vacation Pay	0	0	0	15,055.05		-15,055.05	.0%
12201 511330 Wages-Longevity Pay	855	0	855	2,655.00		-1,800.00	310.5%
12201 511340 Wages-Holiday Pay	0	0	0	9,152.68		-9,152.68	.0%
12201 511350 Wages-Miscellaneous(Comp)	0	0	0	7,984.76		-7,984.76	.0%
12201 511380 Wages-Bereavement	0	0	0	486.00		-486.00	.0%
12201 512141 Social Security	23,064	0	23,064	72,838.03		-49,774.03	315.8%
12201 512141 22101 Social Security	0	0	0	623.32		-623.32	.0%
12201 512142 Retirement (Employer)	20,715	0	20,715	65,752.96		-45,037.96	317.4%
12201 512142 22101 Retirement (Employer)	0	0	0	614.97		-614.97	.0%
12201 512144 Health Insurance	92,075	0	92,075	164,887.45		-72,812.45	179.1%
12201 512144 22101 Health Insurance	0	0	0	2,763.33		-2,763.33	.0%
12201 512145 Life Insurance	148	0	148	501.67		-353.67	339.0%
12201 512145 22101 Life Insurance	0	0	0	8.64		-8.64	.0%
12201 512150 FSA Contribution	1,250	0	1,250	1,250.00		.00	100.0%
12201 512151 HSA Contribution	0	0	0	12,000.00		-12,000.00	.0%
12201 512173 Dental Insurance	4,824	0	4,824	11,652.04		-6,828.04	241.5%
12201 512173 22101 Dental Insurance	0	0	0	207.27		-207.27	.0%
12201 521213 Accounting & Auditing	13,687	0	13,687	41,522.00		-27,835.00	303.4%
12201 521219 Other Professional Serv	2,900	0	2,900	2,625.00		275.00	90.5%
12201 521296 Computer Support	3,772	0	3,772	7,130.02		-3,358.02	189.0%
12201 531100 Permits Purchased	0	0	0	10.00		-10.00	.0%
12201 531303 Computer Equipmt & Software	500	0	500	3,599.85		-3,099.85	720.0%
12201 531303 22101 Computer Equipmt & Soft	0	0	0	42,125.00		-42,125.00	.0%
12201 531311 Postage & Box Rent	2,300	0	2,300	6,665.31		-4,365.31	289.8%
12201 531312 Office Supplies	2,900	0	2,900	6,297.90		-3,397.90	217.2%
12201 531312 22101 Office Supplies	0	0	0	466.62		-466.62	.0%
12201 531313 Printing & Duplicating	700	0	700	4,355.21		-3,655.21	622.2%
12201 531321 Publication Of Legal Notice	0	0	0	168.75		-168.75	.0%
12201 531324 Membership Dues	955	0	955	2,323.86		-1,368.86	243.3%
12201 531326 Advertising	0	0	0	100.00		-100.00	.0%
12201 531348 Educational Supplies	0	0	0	249.00		-249.00	.0%

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Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2018 01 TO 2020 12

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
12201 532325 Registration	2,185	0	2,185	4,297.00		-2,112.00	196.7%
12201 532332 Mileage	740	0	740	498.25		241.75	67.3%
12201 532334 Commercial Travel	500	0	500	1,091.80		-591.80	218.4%
12201 532335 Meals	300	0	300	268.35		31.65	89.5%
12201 532336 Lodging	1,240	0	1,240	2,838.46		-1,598.46	228.9%
12201 532339 Other Travel & Tolls	0	0	0	232.32		-232.32	.0%
12201 533225 Telephone & Fax	100	0	100	238.45		-138.45	238.5%
12201 535242 Maintain Machinery & Equip	400	0	400	1,914.94		-1,514.94	478.7%
12201 571004 IP Telephony Allocation	543	0	543	1,604.29		-1,061.29	295.4%
12201 571005 Duplicating Allocation	28	0	28	82.92		-54.92	296.1%
12201 571009 MIS PC Group Allocation	7,900	0	7,900	25,805.21		-17,905.21	326.6%
12201 571010 MIS Systems Grp Alloc(ISIS)	3,959	0	3,959	11,543.14		-7,584.14	291.6%
12201 591519 Other Insurance	1,297	0	1,297	7,616.76		-6,319.76	587.3%
12201 594818 Capital Computer	0	307,972	307,972	206,688.26		101,283.74	67.1%
12201 599999 Overdraft Transfer	0	8,000	8,000	.00		8,000.00	.0%
12202 Dental Insurance Allocation							
12202 599951 Year End Alloc	2,650	0	2,650	11,368.22		-8,718.22	429.0%
12202 599982 Retiree Dental Claims	16,880	0	16,880	34,074.30		-17,194.30	201.9%
12202 599984 Cobra Dental Claims	7,000	0	7,000	4,665.80		2,334.20	66.7%
12202 599992 Administrative Dental Retiree	0	0	0	2,828.52		-2,828.52	.0%
TOTAL General Fund	524,697	315,972	840,669	1,763,433.61		-922,764.61	%
TOTAL EXPENSES	524,697	315,972	840,669	1,763,433.61		-922,764.61	

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Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2018 01 TO 2020 12

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	ACTUALS	ENCUMBRANCES	AVAILABLE	PCT
100 General Fund	APPROP	ADJSTMTS	BUDGET			BUDGET	USED
<hr/>							
11301 Child Support							
11301 411100 General Property Taxes	-167,389	0	-167,389	-426,207.00		258,818.00	254.6%
11301 421001 State Aid	-107,827	0	-107,827	-330,710.00		222,883.00	306.7%
11301 421010 M S L Incentives	-19,000	0	-19,000	-61,563.64		42,563.64	324.0%
11301 421012 State Aid Cs + All Others	-697,839	0	-697,839	-2,326,265.15		1,628,426.15	333.4%
11301 421013 Other Dept Wage Retention	-37,121	0	-37,121	-59,954.07		22,833.07	161.5%
11301 421014 State Aid Wages Allocation	0	0	0	284,577.07		-284,577.07	.0%
11301 421050 CS Performance Based Inc	-164,729	0	-164,729	-495,572.00		330,843.00	300.8%
11301 421058 State Aid - Prior Year	0	0	0	697.00		-697.00	.0%
11301 421096 State Aid Medical Support	-9,200	0	-9,200	-26,703.00		17,503.00	290.3%
11301 421097 State Aid E-filing	0	0	0	-16,086.00		16,086.00	.0%
11301 442004 Extradition Reimbursement	-500	0	-500	-8,937.04		8,437.04	%
11301 451011 CS Prog Fee Reduce 66%	6,930	0	6,930	32,918.46		-25,988.46	475.0%
11301 451013 NIVD Activities Reduction	-3,400	0	-3,400	-6,727.11		3,327.11	197.9%
11301 451014 CS Program Fees	-10,500	0	-10,500	-40,859.08		30,359.08	389.1%
11301 455003 Non-IVD Service Fees	-1,270	0	-1,270	-4,359.00		3,089.00	343.2%
11301 455021 Genetic Test Fee	0	0	0	-70.95		70.95	.0%
11301 486003 Non-Govt Reimbursements	0	0	0	-1,497.00		1,497.00	.0%
11301 699992 Balance Forward Prior Year	0	-11,000	-11,000	.00		-11,000.48	.0%
11301 699999 Budgetary Fund Balance	0	-6,859	-6,859	.00		-6,859.00	.0%
TOTAL General Fund	-1,211,845	-17,859	-1,229,704	-3,487,318.51		2,257,614.03	%
TOTAL REVENUES	-1,211,845	-17,859	-1,229,704	-3,487,318.51		2,257,614.03	

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Jefferson County
FLEXIBLE PERIOD REPORT

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FROM 2018 01 TO 2020 12

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	239,146	0	239,146	722,214.33		-483,068.33	302.0%
11301 511210 Wages-Regular	480,191	0	480,191	1,264,679.87		-784,488.87	263.4%
11301 511210 22101 Wages-Regular	0	0	0	5,147.42		-5,147.42	.0%
11301 511220 Wages-Overtime	4,971	0	4,971	10,791.55		-5,820.55	217.1%
11301 511310 Wages-Sick Leave	0	0	0	21,470.63		-21,470.63	.0%
11301 511320 Wages-Vacation Pay	0	0	0	35,544.29		-35,544.29	.0%
11301 511330 Wages-Longevity Pay	2,159	0	2,159	5,670.00		-3,511.00	262.6%
11301 511340 Wages-Holiday Pay	0	0	0	20,730.09		-20,730.09	.0%
11301 511350 Wages-Miscellaneous(Comp)	0	0	0	3,685.81		-3,685.81	.0%
11301 511380 Wages-Bereavement	0	0	0	1,566.80		-1,566.80	.0%
11301 512141 Social Security	54,074	0	54,074	154,067.78		-99,993.78	284.9%
11301 512141 22101 Social Security	0	0	0	84.22		-84.22	.0%
11301 512142 Retirement (Employer)	48,215	0	48,215	139,131.63		-90,916.63	288.6%
11301 512142 22101 Retirement (Employer)	0	0	0	347.45		-347.45	.0%
11301 512144 Health Insurance	183,585	0	183,585	432,905.47		-249,320.47	235.8%
11301 512144 22101 Health Insurance	0	0	0	1,052.63		-1,052.63	.0%
11301 512145 Life Insurance	289	0	289	841.97		-552.97	291.3%
11301 512145 22101 Life Insurance	0	0	0	1.32		-1.32	.0%
11301 512150 FSA Contribution	2,575	0	2,575	2,375.00		200.00	92.2%
11301 512151 HSA Contribution	0	0	0	34,399.99		-34,399.99	.0%
11301 512173 Dental Insurance	11,592	0	11,592	28,770.69		-17,178.69	248.2%
11301 512173 22101 Dental Insurance	0	0	0	144.94		-144.94	.0%
11301 521255 Paper Service	7,350	3,865	11,215	28,272.10		-17,057.10	252.1%
11301 521256 Genetic Tests	7,500	0	7,500	16,564.31		-9,064.31	220.9%
11301 521296 Computer Support	1,301	0	1,301	4,597.98		-3,296.98	353.4%
11301 529160 Interpreter Fee	2,600	0	2,600	10,385.55		-7,785.55	399.4%
11301 529299 Purchase Care & Services	60,480	-2,400	58,080	105,540.00		-47,460.00	181.7%
11301 531003 Notary Public Related	180	0	180	260.00		-80.00	144.4%
11301 531246 FPLS Fees	2,800	0	2,800	2,788.00		12.00	99.6%
11301 531301 Office Equipment	4,405	2,400	6,805	12,092.89		-5,287.89	177.7%
11301 531303 Computer Equipmt & Software	0	4,772	4,772	5,657.23		-885.55	118.6%
11301 531303 22101 Computer Equipmt & Soft	0	0	0	2,414.00		-2,414.00	.0%
11301 531310 Postage Special	450	0	450	682.86		-232.86	151.7%
11301 531311 Postage & Box Rent	17,200	0	17,200	47,623.11		-30,423.11	276.9%
11301 531312 Office Supplies	14,000	-3,650	10,350	5,590.78		4,759.22	54.0%
11301 531313 Printing & Duplicating	3,903	0	3,903	10,131.70		-6,228.70	259.6%
11301 531314 Small Items Of Equipment	2,000	0	2,000	2,356.71		-356.71	117.8%
11301 531321 Publication Of Legal Notice	1,200	0	1,200	2,270.00		-1,070.00	189.2%

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Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2018 01 TO 2020 12

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	ACTUALS	ENCUMBRANCES	AVAILABLE	PCT
100 General Fund	APPROP	ADJSTMTS	BUDGET			BUDGET	USED
11301 531323 Subscriptions-Tax & Law	1,680	0	1,680	5,939.33		-4,259.33	353.5%
11301 531324 Membership Dues	1,958	0	1,958	5,609.00		-3,651.00	286.5%
11301 531326 Advertising	0	791	791	941.67		-150.67	119.0%
11301 531348 Educational Supplies	1,300	-839	461	2,913.63		-2,452.63	632.0%
11301 531351 Gas/Diesel	0	0	0	40.00		-40.00	.0%
11301 532325 Registration	1,580	7,909	9,489	6,124.00		3,365.00	64.5%
11301 532332 Mileage	1,030	0	1,030	1,724.34		-694.34	167.4%
11301 532334 Commercial Travel	0	-7	-7	994.80		-1,002.00	%
11301 532335 Meals	714	0	714	1,433.11		-719.11	200.7%
11301 532336 Lodging	1,965	1,734	3,699	4,598.20		-899.20	124.3%
11301 532339 Other Travel & Tolls	700	-365	335	733.89		-398.89	219.1%
11301 532340 Contracted Extraditions	7,000	0	7,000	25,433.96		-18,433.96	363.3%
11301 533225 Telephone & Fax	785	0	785	1,273.58		-488.58	162.2%
11301 535242 Maintain Machinery & Equip	1,550	3,650	5,200	9,949.85		-4,749.85	191.3%
11301 571004 IP Telephony Allocation	1,846	0	1,846	5,364.86		-3,518.86	290.6%
11301 571005 Duplicating Allocation	285	0	285	67.19		217.81	23.6%
11301 571009 MIS PC Group Allocation	23,283	0	23,283	69,639.70		-46,356.70	299.1%
11301 571010 MIS Systems Grp Alloc(ISIS)	10,894	0	10,894	30,805.90		-19,911.90	282.8%
11301 591519 Other Insurance	3,109	0	3,109	16,007.12		-12,898.12	514.9%
TOTAL General Fund	1,211,845	17,859	1,229,704	3,332,445.23		-2,102,740.75	%
TOTAL EXPENSES	1,211,845	17,859	1,229,704	3,332,445.23		-2,102,740.75	

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Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2018 01 TO 2020 12

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<hr/>							
13201 County Treasurer							
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13201 411100 General Property Taxes	859,511	0	859,511	2,965,540.08		-2,106,029.08	345.0%
13201 411300 DNR Pilot	-60,000	0	-60,000	-182,651.97		122,651.97	304.4%
13201 411500 Managed Forest	-2,500	0	-2,500	-14,923.30		12,423.30	596.9%
13201 418100 Interest On Taxes	-450,000	0	-450,000	-1,035,179.77		585,179.77	230.0%
13201 441030 Ag Use Conversion Penalty	-5,000	0	-5,000	-60,151.41		55,151.41	%
13201 451007 Treasurers Fees	-500	0	-500	-1,955.25		1,455.25	391.1%
13201 481001 Interest & Dividends	-566,000	0	-566,000	-2,835,287.02		2,269,287.02	500.9%
13201 481004 Fair Market Value Adjustment	0	0	0	214,525.05		-214,525.05	.0%
13201 486004 Miscellaneous Revenue	0	0	0	-1,471.42		1,471.42	.0%
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13202 Tax Deed Expense							
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13202 411100 General Property Taxes	-25,000	0	-25,000	-33,000.00		8,000.00	132.0%
13202 451030 Foreclosure Reimbursement	0	0	0	-1,515.00		1,515.00	.0%
13202 482002 Rent Of County Property	0	0	0	-23,578.34		23,578.34	.0%
13202 483005 Gain/Loss-Sale Forclosed Prpt	0	0	0	-166,033.78		166,033.78	.0%
13202 486004 Miscellaneous Revenue	0	0	0	-46.50		46.50	.0%
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13203 Plat Books							
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13203 411100 General Property Taxes	1,750	0	1,750	3,084.96		-1,334.96	176.3%
13203 451010 Sale Of Maps & Plat Books	-2,500	0	-2,500	-1,471.31		-1,028.69	58.9%
13203 451308 Postage Fees	-50	0	-50	-54.00		4.00	108.0%
13203 471212 State Plat Book Sales	0	0	0	-60.66		60.66	.0%
13203 474014 Dept Plat Book Charges	-200	0	-200	-202.32		2.32	101.2%
TOTAL General Fund	-250,489	0	-250,489	-1,174,431.96		923,942.96	%
TOTAL REVENUES	-250,489	0	-250,489	-1,174,431.96		923,942.96	

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Jefferson County
FLEXIBLE PERIOD REPORT

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FROM 2018 01 TO 2020 12

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	ACTUALS	ENCUMBRANCES	AVAILABLE	PCT
100 General Fund	APPROP	ADJSTMTS	BUDGET			BUDGET	USED
13201 County Treasurer							
13201 511110 Salary-Permanent Regular	69,536	0	69,536	211,630.57		-142,094.57	304.3%
13201 511210 Wages-Regular	46,563	0	46,563	104,538.37		-57,975.37	224.5%
13201 511210 22101 Wages-Regular	0	0	0	168.45		-168.45	.0%
13201 511220 Wages-Overtime	0	0	0	1,752.48		-1,752.48	.0%
13201 511220 22101 Wages-Overtime	0	0	0	7.02		-7.02	.0%
13201 511310 Wages-Sick Leave	0	0	0	632.19		-632.19	.0%
13201 511320 Wages-Vacation Pay	0	0	0	1,713.75		-1,713.75	.0%
13201 511330 Wages-Longevity Pay	165	0	165	562.00		-397.00	340.6%
13201 511340 Wages-Holiday Pay	0	0	0	857.30		-857.30	.0%
13201 511350 Wages-Miscellaneous(Comp)	0	0	0	329.68		-329.68	.0%
13201 511380 Wages-Bereavement	0	0	0	43.88		-43.88	.0%
13201 512141 Social Security	8,704	0	8,704	23,281.67		-14,577.67	267.5%
13201 512141 22101 Social Security	0	0	0	13.42		-13.42	.0%
13201 512142 Retirement (Employer)	7,790	0	7,790	21,477.56		-13,687.56	275.7%
13201 512142 22101 Retirement (Employer)	0	0	0	11.84		-11.84	.0%
13201 512144 Health Insurance	39,040	0	39,040	80,358.97		-41,318.97	205.8%
13201 512145 Life Insurance	88	0	88	61.78		26.22	70.2%
13201 512150 FSA Contribution	530	0	530	530.00		.00	100.0%
13201 512151 HSA Contribution	0	0	0	6,018.75		-6,018.75	.0%
13201 512173 Dental Insurance	2,290	0	2,290	4,884.27		-2,594.27	213.3%
13201 521232 Investment Advisor Fees	29,000	0	29,000	89,136.30		-60,136.30	307.4%
13201 531311 Postage & Box Rent	6,500	0	6,500	17,269.22		-10,769.22	265.7%
13201 531312 Office Supplies	1,000	0	1,000	3,127.12		-2,127.12	312.7%
13201 531313 Printing & Duplicating	200	0	200	613.39		-413.39	306.7%
13201 531321 Publication Of Legal Notice	2,000	0	2,000	2,331.30		-331.30	116.6%
13201 531324 Membership Dues	100	0	100	300.00		-200.00	300.0%
13201 531326 Advertising	0	0	0	508.33		-508.33	.0%
13201 532325 Registration	250	0	250	.00		250.00	.0%
13201 532332 Mileage	250	0	250	.00		250.00	.0%
13201 532335 Meals	30	0	30	.00		30.00	.0%
13201 532336 Lodging	350	0	350	.00		350.00	.0%
13201 533225 Telephone & Fax	100	0	100	187.72		-87.72	187.7%
13201 535242 Maintain Machinery & Equip	0	0	0	1,107.14		-1,107.14	.0%
13201 571004 IP Telephony Allocation	326	0	326	1,052.31		-726.31	322.8%
13201 571005 Duplicating Allocation	104	0	104	265.49		-161.49	255.3%
13201 571009 MIS PC Group Allocation	5,821	0	5,821	19,014.37		-13,193.37	326.7%
13201 571010 MIS Systems Grp Alloc(ISIS)	1,764	0	1,764	5,143.70		-3,379.70	291.6%
13201 591519 Other Insurance	488	0	488	2,467.02		-1,979.02	505.5%

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Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2018 01 TO 2020 12

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
13201 591521 Official Bonds	0	0	0	30.00		-30.00	.0%
13201 593256 Bank Charges	1,500	0	1,500	4,075.58		-2,575.58	271.7%
13202 Tax Deed Expense							
13202 521212 Legal	100	0	100	28.00		72.00	28.0%
13202 521219 Other Professional Serv	2,000	0	2,000	1,340.00		660.00	67.0%
13202 521255 Paper Service	200	0	200	1,540.00		-1,340.00	770.0%
13202 521273 Title Search	2,000	0	2,000	-3,990.00		5,990.00	199.5%
13202 529299 Purchase Care & Services	0	0	0	13,463.49		-13,463.49	.0%
13202 531311 Postage & Box Rent	200	0	200	1,627.95		-1,427.95	814.0%
13202 531313 Printing & Duplicating	0	0	0	41.60		-41.60	.0%
13202 531321 Publication Of Legal Notice	5,000	0	5,000	17,377.53		-12,377.53	347.6%
13202 531326 Advertising	500	0	500	7,133.67		-6,633.67	%
13202 533221 Water	0	0	0	11,070.48		-11,070.48	.0%
13202 535242 Maintain Machinery & Equip	0	0	0	455.00		-455.00	.0%
13202 593742 Uncollected Taxes	15,000	0	15,000	15,760.68		-760.68	105.1%
13203 Plat Books							
13203 531349 Other Operating Expenses	1,000	0	1,000	265.00		735.00	26.5%
TOTAL General Fund	250,489	0	250,489	671,616.34		-421,127.34	%
TOTAL EXPENSES	250,489	0	250,489	671,616.34		-421,127.34	

**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	