

Agenda - Human Resources Committee
Jefferson County Courthouse
311 S Center Ave, Room 205 and Videoconference
Jefferson, WI 53549

*REVISED 03-19-2021

Tuesday, March 23, 2021 @ 8:30 a.m.

***Join Zoom Meeting**

<https://zoom.us/j/97873260337?pwd=RU5BVUhQNIJOaDINS1hZazY4cktuQT09>

Meeting ID: 978 7326 0337

Passcode: 600256

Dial by your location +1 312 626 679

Committee Members: James Braugher, Chair; Joan Fitzgerald; Laura Payne, Secretary; Brandon White, and Michael Wineke, Vice Chair

1. Call to order
2. Roll call (establish a quorum)
3. Certification of compliance with the Open Meetings Law
4. Review of the Agenda
5. Public comment (Members of the Public who wish to address the Committee on specific agenda items must register their request at this time)
6. Communications
7. Approval of February 16, 2021, Human Resources Committee Minutes
8. Discussion and possible action recommending two full-time Mental Health School Social Worker positions at Human Services
9. Update and discussion of the Federal American Rescue Plan and how it may apply to Jefferson County
10. Discussion and possible action approving optional COVID relief for employees electing Dependent Care Flexible Spending (FSA), permitting election changes on a quarterly basis without an IRS-approved qualifying change of status event for plan year ending in 2021
11. Convene into closed session pursuant to Wisconsin State Statute section 19.85 (1)(g), "Conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved" for the purpose of discussing a possible employment law claim against Jefferson County and Wisconsin State Statute Section 19.85 (1)(b), "Considering dismissal, demotion, licensing or discipline of any public employee or person licensed by a board or commission or the investigation of charges against such person, or considering the grant or denial of tenure for a university faculty member, and the taking of formal action on any such matter..." for the purpose of discussing a Stipulation and Order imposing discipline on one employee of the Sheriff's Office. *Note: For the purpose of this closed session, the Committee will be acting as the Jefferson County Civil Service Grievance Committee.*
12. Reconvene into open session for possible action on items discussed in closed session
13. Review of February 2021 monthly financial reports for Human Resources and Safety
14. Report from Human Resources Director:
 - a. Vacant position requests
 - b. Emergency Help requests
 - c. Additional steps, benefits, and bonuses provided to employees
 - d. Update of Human Resources activities in December
15. Set next meeting date and agenda items
16. Adjournment

Next scheduled meetings:
Tuesday, April 20, 2021 at 8:30 a.m.

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 this meeting should contact the County Administrator 24 hours prior to the meeting at 920-674-7101 so appropriate arrangements can be made.

HUMAN RESOURCES COMMITTEE MEETING MINUTES
Tuesday, February 16, 2021 @ 8:30 a.m.
Jefferson County Courthouse, Room 205 and virtual via zoom.us/j/94682887058

1. Call to Order: Meeting called to order by Chair James Braughler at 8:30 a.m.
2. Roll Call: Present: James Braughler, Chair; Joan Fitzgerald; Laura Payne, Secretary (virtual); Brandon White (virtual); Michael Wineke, Vice Chair. **Quorum established.** Other staff present: Terri Palm-Kostroski, Human Resources Director; Blair Ward, Corporation Counsel; Benjamin Wehmeier, County Administrator. Members of the public present: none.
3. Certification of compliance with the Open Meetings Law: Confirmed by B. Wehmeier.
4. Review of Agenda: No changes.
5. Public Comment: None.
6. Communications: T. Palm-Kostroski distributed information from Employee Benefits Corporation concerning COVID-19 relief as it applies to Health Care and Dependent Care FSAs.
7. Approval of January 19, 2021, Human Resources Committee Minutes. **Motion by M. Wineke to approve the Human Resources Committee January 19, 2021, minutes as presented. Second by J. Fitzgerald. Motion passed 5:0.**
8. Discussion and possible action approving a report extending Resolution 2020-14, Approving Suspension of Personnel Policy Provisions, and summarizing additional suspension of personnel policy provisions. **Motion by J. Fitzgerald to approve extending the County Administrator's authority to temporarily suspend personnel policy provisions according to Resolution 2020-14 and forwarding the report summarizing current suspensions to County Board. Second by L. Payne. Motion passed 5:0.**
9. Discussion and possible action approving a resurvey of market compensation. T. Palm-Kostroski and B. Wehmeier discussed studies completed by other counties affecting market competitiveness, as well as difficulty to recruit and retain specific positions. The Austin Peters Group provided written correspondence of three alternatives to review the market. **Motion by M. Wineke to approve entering into an agreement with the Austin Peters Group to provide a market update based on Option 3 provided, resurveying the comparable market for approximately 80 positions, and recommending any movement in pay ranges, individual/position changes, and compression calculations based on the new ranges. Second by L. Payne. Motion passed 5:0.**
10. Convene into closed session pursuant to Wisconsin State Statute section 19.85 (1)(g), "Conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved" for the purpose of discussing a possible employment law claim against Jefferson County and Wisconsin State Statute Section 19.85 (1)(b), "Considering dismissal, demotion, licensing or discipline of any public employee or person licensed by a board or commission or the investigation of charges against such person, or considering the grant or denial of tenure for a university faculty member, and the taking of formal action on any such matter..." for the purpose of discussing a Stipulation and Order imposing discipline on one employee of the Sheriff's Office. *Note: For the purpose of this closed session, the Committee will be acting as the Jefferson County Civil Service Grievance Committee.* **Motion by J. Fitzgerald to move into closed session pursuant to Wisconsin State Statute Section 19.85 (1)(g) and Section 19.85 (1)(b). Second by L. Payne. Braughler, Aye; Fitzgerald, Aye; Payne, Aye; White, Aye; Wineke, Aye. Moved into closed session at 9:03 a.m.**

Note: T. Palm-Kostroski, B. Ward, and B. Wehmeier also present for closed session.

11. Reconvene into open session for possible action in items discussed in closed session. **Motion by J. Fitzgerald to reconvene into open session. Second by B. White. Motion passes 5:0. Moved into open session at 9:27am. No action taken regarding closed session.**
12. Review of January 2021 monthly financial reports for Human Resources and Safety. Information only. **No action taken.**
13. Report from Human Resources Director. T. Palm-Kostroski provided a verbal report of recruitment efforts in the last month, emergency help request continuing in Health Department, one new hire starting above minimum, and COVID-19 activities and recruitment for the Human Resources Coordinator II position in January. **No action taken.**
14. Set next meeting date and agenda items: Tuesday, March 23, 2021 8:30 a.m. to include confirmation of health care and dependent care FSA election amendments and the creation of two new Mental Health School Professionals in the Human Services Budget.
15. Adjournment **Motion by M. Wineke to adjourn. Second by J. Fitzgerald. Motion passed 5:0. Meeting adjourned at 9:34 a.m.**

RESOLUTION NO. 2020-_____

Accepting grant funding through the Greater Watertown Community Health Foundation and creating two full-time School Psychotherapist positions at the Human Services Department

Executive Summary

Jefferson County Human Services (JCHSD) has determined an increase in the need for mental health and substance use treatment for youth in Jefferson County. Youth are experiencing more stress and anxiety, and consequently suffering more long-term adverse childhood experiences, due to the pandemic. County school districts are also concerned about youth missing school as well quality learning time. Monica Oss, CEO of Open Minds, a mental health industry resource, has said: "And the future view is that we can expect a "tsunami" of children's mental health needs in the years ahead, driven by the trauma of the pandemic."

JCHSD and the Greater Watertown Community Health Foundation have partnered to further support our youth and school districts as well as offer more on site and preventive services. By employing social workers and therapists who work directly in the schools, youth will be provided universal resiliency skills, screens and assessment, and mental health treatment. The overall outcome is for more youth to successfully complete high school and prevent long standing mental health and substance use issues. Therefore, the Jefferson County Human Services Director is requesting to create two School Social Psychotherapist positions, funded jointly with the Greater Watertown Community Health Foundation for two years at \$100,000 per position for each of the two years, with each stakeholder funding \$50,000 per position per year for a total of \$100,000 per year. After two year, JCHSD would sustain each position by having built the necessary revenue streams through Medicaid and insurance billing.

On March 23, 2021, the Human Resources Committee reviewed the request from the Human Services Director and County Administrator to create two School Psychotherapist positions at the Human Services Department, funded jointly for the first two years with the Greater Watertown Community Health Foundation. The Human Resources Committee considered this resolution at its meeting on March 23, 2021, and recommended forwarding to the Jefferson County Board of Supervisors for approval.

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

WHEREAS, mental health issues, including but not limited to substance abuse, stress, anxiety, and depression, is significantly increasing with youth in Jefferson County, and

WHEREAS, it is critical that the County proactively address these mental health concerns of County youth to increase the rate of successful graduation from high school as well reduce the risk of mental health illness after high school, and

WHEREAS, to address the ongoing and increasing need to address mental health issues with County youth, the Human Resources Committee recommends creating two full-time School Psychotherapist position at the Human Services Department, in partnership with the Greater Watertown Community Health Foundation.

NOW, THEREFORE, BE IT RESOLVED that the 2021 County Budget setting forth position allocations and funding at the Human Services Department and is hereby amended to create two full-time School Psychotherapist positions at the Human Services Department, to become effective upon passage.

NOW, THEREFORE, BE IT FURTHER RESOLVED, that the 2021 County Budget be amended to accept grant funding through the Greater Watertown Community Health foundation in the amount of \$200,000, with approximately \$58,333 designated for 2021, \$100,000 designated for 2022, and the remaining \$41,667 designated for 2023.

Fiscal Note: The grant through the Greater Watertown Community Health Foundation is for 24-months for a total of \$200,000. Salary and fringe benefits for the two full-time School Psychotherapist positions for the remainder of 2020 is \$99,724.93 and \$16,941.07 in overhead expenses, for a total of \$116,666. The two full-time School Psychotherapist positions are funded 50% through the Greater Watertown Community Health Foundation grant and 50% through insurance billing; therefore, no tax-levy is required for these positions. Please see the attached Budget Adjustment or Amendment Request form for the proposed adjustment to the 2019 budget. This is a budget amendment. County Board approval requires a two-thirds vote of the entire membership of the County Board (20 votes of the 30-member County Board).

Ayes _____ Noes _____ Abstain _____ Absent _____ Vacant _____

Requested by
Human Resources Committee

04-20-2021

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



How does the American Rescue Plan Act affect employers?

March 12, 2021

On March 11, 2021, President Joe Biden signed into law the American Rescue Plan Act (ARPA) of 2021 (<https://www.congress.gov/bill/117th-congress/house-bill/1319/text>) to provide economic relief during the coronavirus pandemic. The \$1.9 trillion measure has several provisions of note that directly affect employers.

Feedback

Paid Leave

- While the ARPA does not require employers to provide paid leave (www.shrm.org/ResourcesAndTools/legal-and-compliance/employment-law/Pages/ARPA-does-not-require-leave.aspx?linktext=American-Rescue-Plan-Act-Doesnt-Require-Leave&linktext=How-the-American-Rescue-Plan-Act-Impacts-FFCRA&utm_source=marketo&utm_medium=email&utm_campaign=editorial~HR%20Daily~NL_2021-3-16_HR-Daily&mkt_tok=ODIzLVRXUy05ODQAAAF72qnGmGz017zAdHN053NAjbcq1UiqLGUknkgj0gpFhv6XycBhhH1KSqWCQnEYouwivETcW0hvMU90xUsxVO_ewM1N2_pIVKoU-i2pVUpQGTz3Q) for employee absences related to COVID-19, it does extend the tax credit allowed for voluntarily extending FFCRA-like leave from April 1, 2021, through September 30, 2021.
- The tax credits are also available for these additional qualifying reasons for paid leave:
 - The employee is obtaining a COVID-19 vaccination.
 - The employee is recovering from any illness related to receiving the vaccine.
 - The employee is seeking or waiting for test results or a medical diagnosis for COVID-19, or the employer has requested the employee to obtain the same.
- As of April 1, 2021, employers may voluntarily offer another 10 days (up to 80 hours) of paid sick leave to employees and receive a tax credit for doing so.
- Employers may now also offer emergency FMLA leave (EFMLA) for all FFCRA-qualifying reasons for leave (i.e., those previously only offered for emergency paid sick leave), including the newly added reasons above, and receive a tax credit. Previously under the FFCRA, EFMLA was only available for leave needed to care for a child whose school was closed or whose caregiver was unavailable due to COVID-19.
- The first two weeks of EFMLA may now be paid at 2/3 the regular rate of pay (previously unpaid) and eligible for the tax credit. This raises the maximum tax credit limit for EFMLA from \$10,000 to \$12,000 per employee.
- The tax credit will also now only be eligible to those employers who offer this paid leave in a manner that does not discriminate in favor of those employees who are highly compensated, are full-time status or by an employee's years of service. Leave must be offered uniformly to employees.

COBRA

- From April through September 2021, free COBRA coverage is available for employees (and their covered family members) who lost group health insurance due to an involuntary termination or reduction in hours. This subsidy (www.shrm.org/resourcesandtools/hr-

topics/benefits/pages/stimulus-bill-provides-cobra-subsidy-through-september.aspx) does not apply to those who voluntarily quit their employment.

- Individuals covered by COBRA during this period will not be charged any premiums. Instead, self-insured employers will cover the COBRA premiums and take a dollar-for-dollar tax credit by retaining the amount of payroll taxes equal to the amount of COBRA premiums paid, rather than deposit them with the IRS. For fully insured plans, the credit is claimable by the insurer.
- Within 60 days of April 1, a notice of a special enrollment period must be sent to all eligible participants who have not yet elected COBRA coverage by April 1, or who elected COBRA coverage but then discontinued it. Due to former COBRA election deadline extensions (www.shrm.org/ResourcesAndTools/hr-topics/benefits/Pages/agencies-revise-and-complicate-cobra-deadline-extensions.aspx), this group will include those who lost coverage at the start of the pandemic; however, the duration of COBRA coverage will still be measured from the date of the original qualifying event.
- The Department of Labor will issue model COBRA notices addressing the subsidy, and more guidance is also expected.

Dependent Care Assistance Programs (DCAP)

- The annual limit for DCAP elections in 2021 has increased temporarily (www.shrm.org/resourcesandtools/hr-topics/benefits/pages/american-rescue-plan-act-raises-dependent-care-fsa-limits-and-adjusts-tax-credits.aspx) from \$5000 per year to \$10,500 (and from \$2500 to \$5250 for those married filing jointly). Employers may voluntarily amend their plan to allow the increase as long as the amendment is adopted by the last day of the plan year.

Unemployment

- The act extends three unemployment programs through September 6, 2021 – Pandemic Emergency Unemployment Compensation (PEUC), the Pandemic Unemployment Assistance (PUA) and the Federal Pandemic Unemployment Compensation (FPUC)/Mixed Earners Unemployment Compensation (MEUC).
- PUA and PEUC are continued at the current \$300-per-week boost to unemployment benefits, and the MEUC is continued at the current \$100-per-week boost.
- For those workers who received unemployment compensation in 2020, the first \$10,200 is now tax-free for households with less than \$150,000 in income.

The Employee Retention Credit

This credit (<https://www.irs.gov/coronavirus/employee-retention-credit>), enacted under the CARES Act, is extended to Dec. 31, 2021. It allows qualifying employers to claim a credit for wages paid to workers they retained on their payroll during the pandemic.

Small Businesses

- New grants for up to \$10 million are available to restaurants and other food and beverage establishments through the Small Business Administration (SBA).
- The Paycheck Protection Program (<https://www.sba.gov/funding-programs/loans/coronavirus-relief-options/paycheck-protection-program>) is additionally funded with \$7 billion.
- The Shuttered Venue Operators Grant (<https://www.sba.gov/funding-programs/loans/coronavirus-relief-options/shuttered-venue-operators-grant>) program.
- An additional \$15 billion will be available for Economic Injury Disaster Loans (<https://www.sba.gov/funding-programs/disaster-assistance/economic-injury-disaster-loans>) through the SBA, with priority funding for employers with less than 10 employees.

Pension Plan Relief

- The ARPA includes the Butch Lewis Emergency Pension Plan Relief Act of 2021 ([https://waysandmeans.house.gov/sites/democrats.waysandmeans.house.gov/files/documents/8.%20Retirement%20%28Subtitle%](https://waysandmeans.house.gov/sites/democrats.waysandmeans.house.gov/files/documents/8.%20Retirement%20%28Subtitle%20)

20H%2c%20order%209%29.pdf) ,which provides extensive funding relief (www.shrm.org/ResourcesAndTools/hr-topics/benefits/Pages/stimulus-legislation-provides-pension-funding-relief.aspx) for certain single and multiemployer plans.

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Deadline Reminder: COVID-19 Relief and Your Health Care and Dependent Care FSAs

Remember! You have the option to add additional COVID-19 relief to your flexible spending accounts (FSAs). **You have *until 2/26/2021* to adopt this relief for current and/or prior plan years, for no additional charge.**

After 2/26:

- Changes to spend down, extended grace period, or unlimited rollover for the active plan year or for a plan in the runout period will be processed for an additional fee.
- Retroactive changes to spend down, extended grace period, or unlimited rollover for plan years that have ended **will not be processed** after the runout period has ended.

The Consolidated Appropriations Act, 2021 (CAA) allows you to amend your BESTflex Plan to provide additional relief to your FSA participants. If you choose to offer any optional relief, [download the temporary amendment](#), complete it, and return it to our Client Services team.

Details: Automatic Relief

Dependent Care Provision: Normally, **Dependent Care FSA** funds can only be used for children who are under the age of 13. In light of the pandemic, the IRS provided temporary relief for plans that concluded open enrollment on or before January 31, 2020 allowing them to reimburse expenses for their dependents under the age of 14 during that plan year. This means that if your employee's child turned 13 during that plan year (including grace period, if applicable), the employee can continue to use their Dependent Care FSA to pay for care through the end of that plan year (including grace period, if applicable).

Note that this automatic relief may be considered a material modification to the plan. You may want to distribute a *Summary of Material Modification (SMM)* to your employees. [Log into your online account](#) to find an SMM template under *Forms and Materials*.

Details: Optional Relief

The following relief is completely optional, and you may choose to offer some or none of the relief options. You need to complete an amendment to adopt the changes.

Permitted Election Changes: You may choose to allow your participants to make changes to their **Health Care and/or Dependent Care FSA** elections without an IRS-approved qualifying change of status event for plan years ending in 2021.

Spend Down: You may choose to allow **Health Care FSA** participants whose coverage terminated during 2020 or 2021 to incur claims for eligible expenses after their account termination through the end of their plan year (including grace period, if applicable). This gives Health Care FSA participants access to their remaining deposited balance after they terminate.

Extended Grace Period: You may choose to amend your **Health Care and/or Dependent Care FSA** plan ending in 2020 or 2021 to add or update a grace period so that it extends up to 12 months, allowing your participants to incur eligible expenses and pay for them from their Health Care and/or Dependent Care FSA for a longer period of time. This is not available for Health Care FSAs with rollover.

Unlimited Rollover: You may choose to amend your **Health Care FSA** plan ending in 2020 or 2021 to allow participants to rollover any amount up to and including their entire unused Health Care FSA remaining balances to the following plan year. This is not available for plans with a grace period.

For More Information

More information about this and other COVID-19 relief is available online at www.ebcflex.com/COVID19Answers.

Thank you for choosing Employee Benefits Corporation.

Monica McCoach

Monica.McCoach@ebcflex.com



03/21/2021
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Jefferson County
FLEXIBLE PERIOD REPORT
FEBRUARY 2021

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FROM 2021 01 TO 2021 02

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	ACTUALS	ENCUMBRANCES	AVAILABLE	PCT
100 General Fund	APPROP	ADJSTMTS	BUDGET			BUDGET	USED
<hr/>							
12301 Human Resources							
12301 411100 General Property Taxes	-414,734	0	-414,734	-69,122.26	.00	-345,611.33	16.7%
12301 421001 22101 State Aid	0	0	0	.00	.00	.00	.0%
12301 451002 Private Party Photocopy	-20	0	-20	.00	.00	-20.00	.0%
12301 451034 Badge Replacement Fee	-40	0	-40	-8.54	.00	-31.46	21.4%
12301 451200 Records & Reports	-8,000	0	-8,000	.00	.00	-8,000.00	.0%
12301 484005 Insurance Training Reimburse	-3,000	0	-3,000	.00	.00	-3,000.00	.0%
12301 486010 Rebates	-6,905	0	-6,905	.00	.00	-6,905.00	.0%
12301 511110 Salary-Permanent Regular	184,682	0	184,682	27,004.56	.00	157,676.98	14.6%
12301 511110 22101 Salary-Permanent Regula	0	0	0	157.52	.00	-157.52	.0%
12301 511210 Wages-Regular	57,897	0	57,897	247.33	.00	57,649.89	.4%
12301 511210 22101 Wages-Regular	0	0	0	.00	.00	.00	.0%
12301 511220 Wages-Overtime	0	0	0	32.49	.00	-32.49	.0%
12301 511240 Wages-Temporary	0	0	0	.00	.00	.00	.0%
12301 511240 22101 Wages-Temporary	0	0	0	.00	.00	.00	.0%
12301 511310 Wages-Sick Leave	0	0	0	.00	.00	.00	.0%
12301 511320 Wages-Vacation Pay	0	0	0	.00	.00	.00	.0%
12301 511330 Wages-Longevity Pay	324	0	324	.00	.00	323.75	.0%
12301 511340 Wages-Holiday Pay	0	0	0	.00	.00	.00	.0%
12301 511350 Wages-Miscellaneous(Comp)	0	0	0	.00	.00	.00	.0%
12301 511380 Wages-Bereavement	0	0	0	.00	.00	.00	.0%
12301 512141 Social Security	17,903	0	17,903	1,997.45	.00	15,905.16	11.2%
12301 512141 22101 Social Security	0	0	0	11.29	.00	-11.29	.0%
12301 512142 Retirement (Employer)	16,396	0	16,396	1,805.99	.00	14,589.93	11.0%
12301 512142 22101 Retirement (Employer)	0	0	0	10.63	.00	-10.63	.0%
12301 512144 Health Insurance	45,801	0	45,801	5,296.55	.00	40,504.77	11.6%
12301 512144 22101 Health Insurance	0	0	0	24.11	.00	-24.11	.0%
12301 512145 Life Insurance	76	0	76	11.17	.00	65.27	14.6%
12301 512145 22101 Life Insurance	0	0	0	.00	.00	.00	.0%
12301 512150 FSA Contribution	0	0	0	.00	.00	.00	.0%
12301 512151 HSA Contribution	4,500	0	4,500	1,500.00	.00	3,000.00	33.3%
12301 512152 Limited FSA Contribution	0	0	0	.00	.00	.00	.0%
12301 512153 HRA Contribution	0	0	0	.00	.00	.00	.0%
12301 512173 Dental Insurance	3,312	0	3,312	370.93	.00	2,941.07	11.2%
12301 512173 22101 Dental Insurance	0	0	0	3.45	.00	-3.45	.0%
12301 521218 Arbitrator	0	0	0	.00	.00	.00	.0%
12301 521219 Other Professional Serv	16,040	11,000	27,040	2,090.00	10,450.00	14,500.00	46.4%
12301 521219 22101 Other Professional Serv	0	0	0	.00	.00	.00	.0%
12301 521220 Consultant	0	0	0	.00	.00	.00	.0%

03/21/2021
17:04:08

Jefferson County
FLEXIBLE PERIOD REPORT
FEBRUARY 2021

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FROM 2021 01 TO 2021 02

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
100 General Fund	APPROP	ADJSTMTS	BUDGET	ACTUALS	ENCUMBRANCES	BUDGET	USED
12301 521225 Section 125	17,300	2,892	20,192	2,466.25	14,833.75	2,892.25	85.7%
12301 521226 Ergonomics	400	0	400	.00	.00	400.00	.0%
12301 521227 Position Classifications	3,000	0	3,000	.00	.00	3,000.00	.0%
12301 521228 Labor Negotiations	0	6,000	6,000	.00	.00	6,000.00	.0%
12301 521229 Recruitment Related	11,750	0	11,750	100.75	.00	11,649.25	.9%
12301 521229 22101 Recruitment Related	0	0	0	.00	.00	.00	.0%
12301 521296 Computer Support	3,720	0	3,720	.00	.00	3,720.00	.0%
12301 531105 Flex Plan Surplus	0	0	0	.00	.00	.00	.0%
12301 531243 Furniture & Furnishings	0	0	0	.00	.00	.00	.0%
12301 531298 United Parcel Service	192	0	192	.00	.00	192.00	.0%
12301 531303 Computer Equipmt & Software	1,000	0	1,000	.00	.00	1,000.00	.0%
12301 531311 Postage & Box Rent	400	0	400	36.42	.00	363.58	9.1%
12301 531312 Office Supplies	375	0	375	88.44	.00	286.56	23.6%
12301 531312 22101 Office Supplies	0	0	0	.90	.00	-.90	.0%
12301 531313 Printing & Duplicating	400	0	400	3.89	.00	396.11	1.0%
12301 531313 22101 Printing & Duplicating	0	0	0	.00	.00	.00	.0%
12301 531314 Small Items Of Equipment	0	0	0	.00	.00	.00	.0%
12301 531320 22101 Safety Supplies	0	0	0	4,082.39	9,851.16	-13,933.55	.0%
12301 531322 Subscriptions	4,610	0	4,610	4,334.00	.00	276.00	94.0%
12301 531323 Subscriptions-Tax & Law	0	0	0	.00	.00	.00	.0%
12301 531324 Membership Dues	695	0	695	435.75	.00	259.25	62.7%
12301 531326 Advertising	7,900	0	7,900	2,200.00	5,925.00	-225.00	102.8%
12301 531351 Gas/Diesel	0	0	0	.00	.00	.00	.0%
12301 531357 Employee Recognition	7,005	0	7,005	66.96	.00	6,938.04	1.0%
12301 531357 22101 Employee Recognition	0	0	0	.00	.00	.00	.0%
12301 532325 Registration	2,150	0	2,150	125.00	.00	2,025.00	5.8%
12301 532332 Mileage	377	0	377	.00	.00	377.00	.0%
12301 532334 Commercial Travel	350	0	350	.00	.00	350.00	.0%
12301 532335 Meals	218	0	218	.00	.00	218.00	.0%
12301 532336 Lodging	1,210	0	1,210	.00	.00	1,210.00	.0%
12301 532339 Other Travel & Tolls	100	0	100	.00	.00	100.00	.0%
12301 532350 Training Materials	9,775	0	9,775	6,445.00	8,266.00	-4,936.00	150.5%
12301 533225 Telephone & Fax	50	0	50	7.86	.00	42.14	15.7%
12301 535242 Maintain Machinery & Equip	400	0	400	38.86	.00	361.14	9.7%
12301 571004 IP Telephony Allocation	403	0	403	67.16	.00	335.84	16.7%
12301 571005 Duplicating Allocation	283	0	283	47.16	.00	235.84	16.7%
12301 571007 MIS Direct Charges	0	0	0	.00	.00	.00	.0%
12301 571009 MIS PC Group Allocation	7,247	0	7,247	1,207.84	.00	6,039.16	16.7%
12301 571010 MIS Systems Grp Alloc(ISIS)	2,210	0	2,210	368.34	.00	1,841.66	16.7%
12301 591519 Other Insurance	2,248	0	2,248	403.54	.00	1,844.25	18.0%
12301 591520 Liability Claims	0	0	0	.00	.00	.00	.0%
12301 592006 WRS Interest	0	0	0	.00	.00	.00	.0%

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FROM 2021 01 TO 2021 02

ACCOUNTS FOR:
100 General Fund

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12301 594813 Capital Office Equip	0	0	0	.00	.00	.00	.0%
12301 594818 Capital Computer	0	11,000	11,000	.00	.00	11,000.00	.0%
12301 699999 Budgetary Fund Balance	0	-28,000	-28,000	.00	.00	-28,000.00	.0%
TOTAL Human Resources	0	2,892	2,892	-6,040.82	49,325.91	-40,392.84	%

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FROM 2021 01 TO 2021 02

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	ACTUALS	ENCUMBRANCES	AVAILABLE	PCT
100 General Fund	APPROP	ADJSTMTS	BUDGET			BUDGET	USED
12302 Safety							
12302 411100 General Property Taxes	-107,204	0	-107,204	-17,867.36	.00	-89,336.81	16.7%
12302 474106 Intergovt Shared Services	0	0	0	.00	.00	.00	.0%
12302 485200 Donations Restricted	0	0	0	.00	.00	.00	.0%
12302 511110 Salary-Permanent Regular	66,268	0	66,268	.00	.00	66,267.97	.0%
12302 511210 Wages-Regular	0	0	0	.00	.00	.00	.0%
12302 511240 Wages-Temporary	0	0	0	.00	.00	.00	.0%
12302 511310 Wages-Sick Leave	0	0	0	.00	.00	.00	.0%
12302 511320 Wages-Vacation Pay	0	0	0	.00	.00	.00	.0%
12302 511340 Wages-Holiday Pay	0	0	0	.00	.00	.00	.0%
12302 511350 Wages-Miscellaneous(Comp)	0	0	0	.00	.00	.00	.0%
12302 511380 Wages-Bereavement	0	0	0	.00	.00	.00	.0%
12302 512141 Social Security	4,968	0	4,968	.00	.00	4,968.25	.0%
12302 512142 Retirement (Employer)	4,473	0	4,473	.00	.00	4,473.09	.0%
12302 512144 Health Insurance	15,267	0	15,267	.00	.00	15,267.11	.0%
12302 512145 Life Insurance	11	0	11	.00	.00	10.56	.0%
12302 512150 FSA Contribution	0	0	0	.00	.00	.00	.0%
12302 512151 HSA Contribution	1,500	0	1,500	.00	.00	1,500.00	.0%
12302 512152 Limited FSA Contribution	0	0	0	.00	.00	.00	.0%
12302 512153 HRA Contribution	0	0	0	.00	.00	.00	.0%
12302 512173 Dental Insurance	1,104	0	1,104	.00	.00	1,104.00	.0%
12302 531243 Furniture & Furnishings	0	0	0	.00	.00	.00	.0%
12302 531303 Computer Equipmt & Software	0	0	0	.00	.00	.00	.0%
12302 531311 Postage & Box Rent	50	0	50	.00	.00	50.00	.0%
12302 531312 Office Supplies	50	0	50	.00	.00	50.00	.0%
12302 531313 Printing & Duplicating	50	0	50	.00	.00	50.00	.0%
12302 531314 Small Items Of Equipment	808	0	808	.00	.00	808.00	.0%
12302 531320 Safety Supplies	250	0	250	131.67	.00	118.33	52.7%
12302 531322 Subscriptions	3,300	0	3,300	4,159.33	.00	-859.33	126.0%
12302 531323 Subscriptions-Tax & Law	0	0	0	.00	.00	.00	.0%
12302 531324 Membership Dues	500	0	500	645.00	.00	-145.00	129.0%
12302 531326 Advertising	0	0	0	.00	.00	.00	.0%
12302 532325 Registration	750	0	750	.00	.00	750.00	.0%
12302 532332 Mileage	250	0	250	.00	.00	250.00	.0%
12302 532335 Meals	132	0	132	.00	.00	132.00	.0%
12302 532336 Lodging	492	0	492	.00	.00	492.00	.0%
12302 532339 Other Travel & Tolls	0	0	0	.00	.00	.00	.0%
12302 532350 Training Materials	4,500	0	4,500	.00	.00	4,500.00	.0%
12302 535242 Maintain Machinery & Equip	0	0	0	.00	.00	.00	.0%

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FROM 2021 01 TO 2021 02

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12302 571004 IP Telephony Allocation	134	0	134	22.34	.00	111.66	16.7%
12302 571005 Duplicating Allocation	18	0	18	3.00	.00	15.00	16.7%
12302 571009 MIS PC Group Allocation	1,208	0	1,208	201.34	.00	1,006.66	16.7%
12302 571010 MIS Systems Grp Alloc(ISIS)	368	0	368	61.34	.00	306.66	16.7%
12302 591519 Other Insurance	753	0	753	110.08	.00	643.11	14.6%
12302 594820 Capital Other	0	0	0	.00	.00	.00	.0%
12302 699999 Budgetary Fund Balance	0	0	0	.00	.00	.00	.0%
TOTAL Safety	0	0	0	-12,533.26	.00	12,533.26	.0%
TOTAL General Fund	0	2,892	2,892	-18,574.08	49,325.91	-27,859.58	%
TOTAL REVENUES	-539,903	-28,000	-567,903	-86,998.16	.00	-480,904.60	
TOTAL EXPENSES	539,903	30,892	570,795	68,424.08	49,325.91	453,045.02	