

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

Date: Thursday April 8, 2021

Time: 9:30 a.m.

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

1. Call to order
2. Roll call (establish a quorum)
3. Certification of compliance with the Open Meetings Law
4. Approval of the agenda
5. Approval of Finance Committee minutes for March 4, 2021
6. Communications
7. Public comment Members of the public who wish to address the Committee on specific agenda items must register their request at this time)
8. Discussion and possible action on determining disposition of foreclosed properties, setting minimum bids for the sale of foreclosed properties and considering offers to purchase on foreclosed properties
9. 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
10. Reconvene in open session for action on closed session items if necessary
11. Discussion and possible action on revising request to Wisconsin DNR for Stewardship Grant
12. Discussion and possible action on establishing parameters for Jefferson County Revolving Loan Fund program
13. Discussion and possible action on establishing a plan for the use of American Rescue Plan funding
14. Discussion and possible action on funding for potential improvements to Courthouse, Sheriff's complex and jail
15. Discussion and possible action on 2021 projections of budget vs. actual revenues and expenditures
16. Review of the financial statements and department update for January and February 2021-Finance Department
17. Review of the financial statements and department update for January and February 2021-Treasurer's Office
18. Review of the financial statements and department update for January and February 2021-Child Support
19. Update on contingency fund balance
20. Discussion of funding for projects related to the new highway facilities and sale of old highway facilities
21. Set future meeting schedule, next meeting date, and possible agenda items
22. Review of invoices
23. Adjourn

Next scheduled meetings:      Thursday, May 6, 2021 (Regular Meeting)  
   Tuesday, June 8, 2021 (Regular Meeting)  
   Thursday, July 8, 2021 (Regular Meeting)  
   Thursday, August 5, 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  
March 4, 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 and Anita Martin. Staff in attendance were County Administrator, Ben Wehmeier; Finance Director, Marc DeVries; Assistant Finance Director, Tammy Worzalla; Financial Systems Specialist, Cindy Diestelmann; Medical Examiner, Nichol Tesch; Land and Water Conservation Director, Patricia Cicero; Corporation Counsel, Blair Ward; Communication Supervisor, Todd Lindert; Deborah Reinbold, Director of Business Development for JCEDC; Assistant Corporation Counsel, Yelena Zarwell; and Assistant Corporation Counsel, Whitney DeVoe. There were no members of the public present.
3. **Certification of compliance with the Open Meetings Law** – County Administrator Wehmeier certified compliance with the Open Meetings Law.
4. **Approval of the agenda** – The agenda was approved.
5. **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-** A motion was made by Rinard/Nelan to approve the 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. The motion passed 5-0.
6. **Communications** – Supervisor Jones read into the record correspondence from Jennifer Quimby, Mayor of Waterloo, Wisconsin regarding the use of a tax foreclosed property that Jefferson County had sold to the City of Waterloo. County Administrator Wehmeier read into the record correspondence from the Rebecca LeMire, City Manager of Fort Atkinson regarding a project funded by the CDBG CLOSE grant that came from Jefferson County’s closeout of its Revolving Loan Fund program.
7. **Public Comment** – None.
8. **Discussion with counsel from Wisconsin Municipal Mutual Insurance Company (WMMIC)** – No action was taken.
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** – No action was taken.

- 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 – Motion by Jones/Rinard to convene into closed session. Roll call vote, the motion passed 5-0.**
- 11. Reconvene in open session for action on closed session items if necessary – Motion by Jaeckel/Nelan to convene into open session. The motion passed 5-0.**
- 12. Discussion and possible action on amending the 2021 Land and Water Conservation Department budget – Land and Water Conservation Director Cicero explained that Jefferson County has received \$20,777 in funding from multi-discharger variance fees. The amount is intended to be used to develop plans that reduce phosphorus non-point sources. Cicero is requesting to increase budgeted revenue and expenses for the receipt and use of these fees in the 2021 budget. Motion by Jaeckel/Rinard to approve the resolution and forward to the County Board of Supervisors. The motion passed 5-0.**
- 13. Discussion and possible action on increasing the cremation permit fee in the Medical Examiner’s office – Medical Examiner Tesch explained that statute allows counties to increase cremation permit fees by the CPI index for the previous year, which is not known when the budget is adopted. Tesch is requesting that the Committee approve an increase in cremation permit fees of \$2 from \$208 to \$210. Tesch asked if it was necessary for the Committee and/or Board to approve fee increases. Corporation Counsel Ward responded that while he is not aware that the fee increases require approval by Committee or Board under current statute, for purposes of transparency he recommends continuing this practice. Motion by Jones/Jaekel to approve the increase in cremation permit fee by \$2 from \$208 to \$210 and forward the resolution to the County Board of Supervisors. The motion passed 5-0.**
- 14. Discussion and possible action on claims against Jefferson County – Motion by Jaeckel/Rinard to deny the claim from John Ebbott for mailbox damage and forward the resolution to the Board of Supervisors. The motion passed 5-0.**
- 15. Discussion and possible action on awarding bid for shelter structures for 911 telecommunications infrastructure upgrade – Communications Supervisor Lindert explained that the civil work for the 911 telecommunications upgrade includes shelters at the new tower sites that will house sensitive equipment. This project was put out to bid and he is recommending awarding the contract to the lowest bidder, Thermobond in the amount of \$330,950. The project will be funded by the proceeds of the Series 2020A bonds issued in March of 2020. Motion by Rinard/Jaekel to award the bid for tower shelters to Thermobond in the amount of \$330,950 and forward the resolution to the board of Supervisors. The motion passed 5-0.**
- 16. Discussion and possible action on authorizing year-end requests to carry over funds for fiscal year 2020 – Wehmeier and DeVries reviewed the year-end results. Results were initially expected to be unfavorable at the onset of the COVID-19 pandemic. However, because of decreased expenses**

from the Fiscal First Aid plan that was executed in May and June of 2020, CARES funding, favorable sales tax collections (above budget), and an uptick in real estate activity that brought higher than expected transfer tax and recording fees to the Register of Deeds office, as well as favorable results in the Human Services department due to increased insurance billings and WIMCR settlement, the County is closing its fiscal year with a healthy surplus. Wehmeier explained the proposed uses of this surplus which mainly includes establishing reserves for future unknowns surrounding county facilities, COVID response, and implementation of the comprehensive plan as well as a proposal to reinstate the step program into the compensation plan, and a mid-year COLA adjustment of 1%. The reserves are proposed to be budgeted in the contingency lines so that authorization from the Finance Committee would be required to use these amounts. Also, the proposed resolution includes language that requires the County Administrator and Finance Department to report on unexpended bond amounts in the Capital Projects Fund. Wehmeier then explained the carryforward requests and fielded questions from the Committee. Motion by Rinard/Jaeckel to approve the carryforward requests, step increases and mid-year COLA and forward the resolution to the Board of Supervisors. The motion passed 5-0.

- 17. Discussion and possible action on authorizing year-end budget adjustments for fiscal year 2020 –** Wehmeier and DeVries explained the proposed budget adjustments. Most of the adjustments reflect the activity arising from the CARES grants received during 2020. Motion by Kutz/Jaeckel to approve the budget adjustments and forward the resolution to the Board of Supervisors. The motion passed 5-0.
- 18. Discussion and possible action on 2021 projections of budget vs. actual revenues and expenditures –** DeVries explained that presenting the year end results kicks off the closing process for 2020 and that once the Board acts on the carryforward amounts, 2020 will close in Munis and the Finance Department will begin preparing for the annual audit. January and February of 2021 are expected to close the third week of March and by the next meeting the Committee will be able to review those two months. In the meantime, there are no immediate concerns with 2021 results. No action was taken.
- 19. Review of the financial statements and department update for December 2020 - Finance Department –** No action taken.
- 20. Review of the financial statements and department update for December 2020 - Treasurers Department –** No action taken.
- 21. Review of the financial statements and department update for December 2020 - Child Support Department -** No action taken.
- 22. Update on contingency fund balance -** The balance of the 2020 contingency funds before action taken at this meeting 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, before action taken at this meeting, other contingency is budgeted at \$105,960 in anticipation of further unfunded COVID-19 related expenses, and vested benefits balance is \$300,000.
- 23. Discussion of funding for projects related to the new Highway Facilities and sale of old Highway Facilities.** Wehmeier updated the Committee on the progress of the old highway site.

**24. Set future meeting schedule, next meeting date, and possible agenda items** – The next meeting is scheduled for April 8, 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.

**25. Review of Invoices** - After review of the invoices, a motion was made by Jaeckel/Rinard to approve the payment of invoices totaling \$10,813,037.60. The motion passed 5-0.

**26. Adjourn** – A motion was made by Jaeckel/Rinard to adjourn at 10:48 a.m. The motion passed 5-0.

Respectfully submitted,

Russell Kutz, Secretary  
Finance Committee  
Jefferson County  
/mad

## Marc DeVries

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**From:** Benjamin Wehmeier  
**Sent:** Tuesday, March 23, 2021 7:16 PM  
**To:** Steve Nass; Richard Jones; Jeff Johns  
**Cc:** Marc DeVries; Kevin Wiesmann  
**Subject:** Stewardship Grant - Interurban

Good afternoon –

As you are aware, our Park's Department applied for a Stewardship grant through the DNR to help cover the cost for phase 2 of the interurban project in the amount of \$634k. It scored very well with their hard work. As this grant was over \$250,000 this grant triggered a passive review process by the Joint Finance Committee. Under the passive review process, if the item is not pulled or objected to, it de-facto approved. On about the last day of the time period, an objection was noted. There are several grant projects that were objected to that have been sitting in limbo, in some cases for over a year. There has been some conversations as to the status, but it appears our project may not be getting considerations anytime soon, especially with the budget coming forward.

We have developed an alternative plan that may work to at least get some of this funding. The Park's Department smartly divided phase 2 into basically 2 potential projects for future grants. What we can do is formerly request the funding for the initial grant to be reduced beneath the \$250,000 threshold. By doing so, the grant dollars will thus be awarded. We then submit another grant (which is due in May) for the 2<sup>nd</sup> project on phase 2. I think we would be looking to do a grant below the \$250,000 threshold.

We will continue to try and do some work on the larger grant, but I think we need to be prepared to potentially move forward with an alternative plan sooner than later. I think having some dollars versus the potential of no dollars is a real possibility. We are open to any comments or thoughts. We did build some dollars from carryover to help with the Interurban. This may need some further conversation. The intent is this will be bid in December.

Ben Wehmeier  
County Administrator

### **Courthouse**

311 S Center Ave – Rm. 111  
Jefferson, WI 53549

Phone: (920) 674-7101  
Fax: (920) 675-0068

[www.jeffersoncountywi.gov](http://www.jeffersoncountywi.gov)

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

04/06/2021  
08:30:14

Jefferson County  
FLEXIBLE PERIOD REPORT

FROM 2021 01 TO 2021 02

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	-500,599	0	-500,599	-83,433.12		-417,165.55	16.7%
12201 412100 Sales Taxes From County	-150	0	-150	-20.00		-130.00	13.3%
12201 451004 Garnishment Fees	-50	0	-50	.00		-50.00	.0%
12201 451005 Child Support Fees	-1,000	0	-1,000	-107.12		-892.88	10.7%
12201 451312 Emp Payroll Charges	-180	0	-180	-10.00		-170.00	5.6%
12201 486002 Unclaimed Funds Revenue	0	0	0	-33,671.37		33,671.37	.0%
12201 699999 Budgetary Fund Balance	0	-130,000	-130,000	.00		-130,000.00	.0%
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12202 Dental Insurance Allocation							
12202 451026 Retiree Ins Premium Recovery	-15,000	0	-15,000	-2,088.87		-12,911.13	13.9%
12202 451032 Cobra Premium Recovery	-2,600	0	-2,600	-187.68		-2,412.32	7.2%
12202 451043 County Board Premiums	0	0	0	-614.00		614.00	.0%
12202 451045 Employee Premiums	-470,000	0	-470,000	-79,307.71		-390,692.29	16.9%
TOTAL General Fund	-989,579	-130,000	-1,119,579	-199,439.87		-920,138.80	%
TOTAL REVENUES	-989,579	-130,000	-1,119,579	-199,439.87		-920,138.80	

04/06/2021  
08:31:50

Jefferson County  
FLEXIBLE PERIOD REPORT

FROM 2021 01 TO 2021 02

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	ACTUALS	ENCUMBRANCES	AVAILABLE	PCT
100 General Fund	APPROP	ADJSTMTS	BUDGET			BUDGET	USED
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12201 Finance							
12201 511110 Salary-Permanent Regular	196,837	0	196,837	31,922.91		164,914.15	16.2%
12201 511210 Wages-Regular	145,576	0	145,576	23,058.12		122,517.71	15.8%
12201 511210 22101 Wages-Regular	0	0	0	468.04		-468.04	.0%
12201 511220 Wages-Overtime	0	0	0	279.41		-279.41	.0%
12201 511330 Wages-Longevity Pay	945	0	945	.00		945.00	.0%
12201 512141 Social Security	25,468	0	25,468	4,062.05		21,406.18	15.9%
12201 512141 22101 Social Security	0	0	0	31.98		-31.98	.0%
12201 512142 Retirement (Employer)	23,177	0	23,177	3,730.07		19,446.59	16.1%
12201 512142 22101 Retirement (Employer)	0	0	0	31.60		-31.60	.0%
12201 512144 Health Insurance	42,748	0	42,748	7,444.23		35,303.72	17.4%
12201 512144 22101 Health Insurance	0	0	0	141.27		-141.27	.0%
12201 512145 Life Insurance	214	0	214	39.67		174.65	18.5%
12201 512145 22101 Life Insurance	0	0	0	.50		-.50	.0%
12201 512151 HSA Contribution	4,500	0	4,500	2,167.65		2,332.35	48.2%
12201 512151 22101 HSA Contribution	0	0	0	82.35		-82.35	.0%
12201 512173 Dental Insurance	4,344	0	4,344	740.41		3,603.59	17.0%
12201 512173 22101 Dental Insurance	0	0	0	9.44		-9.44	.0%
12201 521213 Accounting & Auditing	19,100	0	19,100	.00		5,636.00	70.5%
12201 521219 Other Professional Serv	3,700	0	3,700	.00		3,700.00	.0%
12201 521296 Computer Support	3,420	0	3,420	1,036.12		2,383.88	30.3%
12201 531311 Postage & Box Rent	2,400	0	2,400	547.88		1,852.12	22.8%
12201 531312 Office Supplies	2,600	0	2,600	45.52		2,554.48	1.8%
12201 531313 Printing & Duplicating	1,200	0	1,200	1,081.30		118.70	90.1%
12201 531324 Membership Dues	910	0	910	690.00		220.00	75.8%
12201 532325 Registration	1,820	0	1,820	.00		1,820.00	.0%
12201 532334 Commercial Travel	1,000	0	1,000	.00		1,000.00	.0%
12201 532335 Meals	300	0	300	.00		300.00	.0%
12201 532336 Lodging	2,000	0	2,000	.00		2,000.00	.0%
12201 533225 Telephone & Fax	100	0	100	13.10		86.90	13.1%
12201 535242 Maintain Machinery & Equip	700	0	700	69.19		630.81	9.9%
12201 571004 IP Telephony Allocation	672	0	672	112.00		560.00	16.7%
12201 571005 Duplicating Allocation	49	0	49	8.16		40.84	16.7%
12201 571009 MIS PC Group Allocation	11,474	0	11,474	1,912.34		9,561.66	16.7%
12201 571010 MIS Systems Grp Alloc(ISIS)	3,522	0	3,522	587.00		2,935.00	16.7%
12201 591519 Other Insurance	3,203	0	3,203	570.42		2,632.20	17.8%
12201 594818 Capital Computer	0	130,000	130,000	.00		130,000.00	.0%
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12202 Dental Insurance Allocation							
12202 599982 Retiree Dental Claims	12,000	0	12,000	1,253.00		10,747.00	10.4%



04/06/2021  
08:31:51

Jefferson County  
FLEXIBLE PERIOD REPORT

FROM 2021 01 TO 2021 02

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12202 599984 Cobra Dental Claims	6,000	0	6,000	105.00		5,895.00	1.8%
12202 599986 Administrative Fees Dental	24,000	0	24,000	4,089.60		19,910.40	17.0%
12202 599989 Employee Dental Claims	444,500	0	444,500	68,641.31		375,858.69	15.4%
12202 599992 Administrative Dental Retiree	1,100	0	1,100	132.06		967.94	12.0%
TOTAL General Fund	989,579	130,000	1,119,579	155,103.70		951,010.97	%
TOTAL EXPENSES	989,579	130,000	1,119,579	155,103.70		951,010.97	

04/06/2021  
08:33:31

Jefferson County  
FLEXIBLE PERIOD REPORT

FROM 2021 01 TO 2021 02

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
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13201 County Treasurer							
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13201 411100 General Property Taxes	650,097	0	650,097	108,349.42		541,747.09	16.7%
13201 411300 DNR Pilot	-55,000	0	-55,000	-53,491.56		-1,508.44	97.3%
13201 411500 Managed Forest	-5,000	0	-5,000	-3,778.11		-1,221.89	75.6%
13201 418100 Interest On Taxes	-300,000	0	-300,000	-64,641.35		-235,358.65	21.5%
13201 441030 Ag Use Conversion Penalty	-20,000	0	-20,000	-1,247.27		-18,752.73	6.2%
13201 451007 Treasurers Fees	-500	0	-500	-50.00		-450.00	10.0%
13201 481001 Interest & Dividends	-500,000	0	-500,000	-100,015.74		-399,984.26	20.0%
13201 481004 Fair Market Value Adjustment	0	0	0	144,250.16		-144,250.16	.0%
13201 486004 Miscellaneous Revenue	0	0	0	-1,242.64		1,242.64	.0%
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13202 Tax Deed Expense							
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13202 451030 Foreclosure Reimbursement	0	0	0	-595.00		595.00	.0%
13202 482002 Rent Of County Property	-5,000	0	-5,000	.00		-5,000.00	.0%
13202 483005 Gain/Loss-Sale Forclosed Prpt	-30,000	0	-30,000	-78,898.00		48,898.00	263.0%
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13203 Plat Books							
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13203 451010 Sale Of Maps & Plat Books	-2,200	0	-2,200	806.18		-3,006.18	36.6%
13203 451308 Postage Fees	-100	0	-100	-6.00		-94.00	6.0%
TOTAL General Fund	-267,703	0	-267,703	-50,559.91		-217,143.58	%
TOTAL REVENUES	-267,703	0	-267,703	-50,559.91		-217,143.58	

04/06/2021  
08:34:44

Jefferson County  
FLEXIBLE PERIOD REPORT

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FROM 2021 01 TO 2021 02

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
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13201 County Treasurer							
13201 511110 Salary-Permanent Regular	79,914	0	79,914	12,835.29		67,078.31	16.1%
13201 511210 Wages-Regular	37,994	0	37,994	5,372.17		32,621.34	14.1%
13201 511330 Wages-Longevity Pay	192	0	192	.00		192.00	.0%
13201 512141 Social Security	8,500	0	8,500	1,306.08		7,193.87	15.4%
13201 512142 Retirement (Employer)	7,972	0	7,972	1,228.98		6,742.71	15.4%
13201 512144 Health Insurance	32,061	0	32,061	4,838.29		27,222.64	15.1%
13201 512145 Life Insurance	11	0	11	1.27		9.77	11.5%
13201 512151 HSA Contribution	3,150	0	3,150	374.49		2,775.51	11.9%
13201 512173 Dental Insurance	2,318	0	2,318	313.48		2,004.92	13.5%
13201 521232 Investment Advisor Fees	31,000	0	31,000	.00		31,000.00	.0%
13201 531298 United Parcel Service	100	0	100	.00		100.00	.0%
13201 531311 Postage & Box Rent	8,000	0	8,000	618.80		7,381.20	7.7%
13201 531312 Office Supplies	1,000	0	1,000	93.51		906.49	9.4%
13201 531313 Printing & Duplicating	200	0	200	.00		200.00	.0%
13201 531314 Small Items Of Equipment	200	0	200	.00		200.00	.0%
13201 531321 Publication Of Legal Notice	3,000	0	3,000	.00		3,000.00	.0%
13201 531324 Membership Dues	100	0	100	100.00		.00	100.0%
13201 531326 Advertising	500	0	500	.00		500.00	.0%
13201 532332 Mileage	200	0	200	.00		200.00	.0%
13201 532335 Meals	35	0	35	.00		35.00	.0%
13201 532336 Lodging	400	0	400	.00		400.00	.0%
13201 533225 Telephone & Fax	100	0	100	10.47		89.53	10.5%
13201 535242 Maintain Machinery & Equip	200	0	200	26.82		173.18	13.4%
13201 571004 IP Telephony Allocation	538	0	538	89.66		448.34	16.7%
13201 571005 Duplicating Allocation	72	0	72	12.00		60.00	16.7%
13201 571009 MIS PC Group Allocation	8,455	0	8,455	1,409.16		7,045.84	16.7%
13201 571010 MIS Systems Grp Alloc(ISIS)	1,569	0	1,569	261.50		1,307.50	16.7%
13201 591519 Other Insurance	1,123	0	1,123	196.20		927.17	17.5%
13201 593256 Bank Charges	1,500	0	1,500	250.60		1,249.40	16.7%
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13202 Tax Deed Expense							
13202 521212 Legal	1,000	0	1,000	.00		1,000.00	.0%
13202 521255 Paper Service	1,000	0	1,000	.00		1,000.00	.0%
13202 521273 Title Search	5,000	0	5,000	85.00		4,915.00	1.7%
13202 529299 Purchase Care & Services	3,000	0	3,000	.00		3,000.00	.0%
13202 531311 Postage & Box Rent	600	0	600	.00		600.00	.0%

04/06/2021  
08:34:44

Jefferson County  
FLEXIBLE PERIOD REPORT

FROM 2021 01 TO 2021 02

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
13202 531313 Printing & Duplicating	400	0	400	.00		400.00	.0%
13202 531321 Publication Of Legal Notice	15,000	0	15,000	800.76		14,199.24	5.3%
13202 531326 Advertising	2,000	0	2,000	.00		2,000.00	.0%
13202 533221 Water	2,000	0	2,000	.00		2,000.00	.0%
13202 593742 Uncollected Taxes	5,000	0	5,000	80.78		4,919.22	1.6%
13203 Plat Books							
13203 531349 Other Operating Expenses	2,300	0	2,300	.00		2,300.00	.0%
TOTAL General Fund	267,703	0	267,703	30,305.31		237,398.18	%
TOTAL EXPENSES	267,703	0	267,703	30,305.31		237,398.18	

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FLEXIBLE PERIOD REPORT

FROM 2021 01 TO 2021 02

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	-133,426	0	-133,426	-22,237.66		-111,188.26	16.7%
11301 421001 State Aid	-112,887	0	-112,887	.00		-112,887.00	.0%
11301 421010 M S L Incentives	-15,000	0	-15,000	-280.18		-14,719.82	1.9%
11301 421012 State Aid Cs + All Others	-751,822	0	-751,822	-223.78		-751,598.22	.0%
11301 421013 Other Dept Wage Retention	-17,171	0	-17,171	.00		-17,171.00	.0%
11301 421014 State Aid Wages Allocation	107,282	0	107,282	.00		107,282.00	.0%
11301 421050 CS Performance Based Inc	-163,212	0	-163,212	.00		-163,212.00	.0%
11301 421096 State Aid Medical Support	-8,000	0	-8,000	.00		-8,000.00	.0%
11301 421097 State Aid E-filing	-20,088	0	-20,088	.00		-20,088.00	.0%
11301 442004 Extradition Reimbursement	-2,000	0	-2,000	-75.05		-1,924.95	3.8%
11301 451011 CS Prog Fee Reduce 66%	9,240	0	9,240	46.83		9,193.17	.5%
11301 451013 NIVD Activities Reduction	-2,800	0	-2,800	-.95		-2,799.05	.0%
11301 451014 CS Program Fees	-13,000	0	-13,000	-2,447.37		-10,552.63	18.8%
11301 455003 Non-IVD Service Fees	-1,400	0	-1,400	-149.00		-1,251.00	10.6%
11301 699999 Budgetary Fund Balance	-6,859	-8,900	-15,759	.00		-15,759.00	.0%
TOTAL General Fund	-1,131,143	-8,900	-1,140,043	-25,367.16		-1,114,675.76	%
TOTAL REVENUES	-1,131,143	-8,900	-1,140,043	-25,367.16		-1,114,675.76	

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Jefferson County  
FLEXIBLE PERIOD REPORT

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FROM 2021 01 TO 2021 02

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
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11301 Child Support							
11301 511110 Salary-Permanent Regular	263,837	0	263,837	43,849.35		219,987.42	16.6%
11301 511210 Wages-Regular	467,425	0	467,425	74,896.95		392,527.93	16.0%
11301 511220 Wages-Overtime	5,229	0	5,229	35.05		5,193.90	.7%
11301 511330 Wages-Longevity Pay	1,954	0	1,954	.00		1,953.75	.0%
11301 512141 Social Security	54,658	0	54,658	8,707.26		45,950.94	15.9%
11301 512142 Retirement (Employer)	49,845	0	49,845	8,017.71		41,827.28	16.1%
11301 512144 Health Insurance	144,011	0	144,011	25,774.18		118,236.82	17.9%
11301 512145 Life Insurance	305	0	305	56.25		248.75	18.4%
11301 512151 HSA Contribution	13,200	0	13,200	1,845.00		11,355.00	14.0%
11301 512173 Dental Insurance	11,263	0	11,263	1,954.35		9,308.65	17.4%
11301 521255 Paper Service	12,300	0	12,300	835.50		11,464.50	6.8%
11301 521256 Genetic Tests	6,500	0	6,500	1,058.00		5,442.00	16.3%
11301 521296 Computer Support	2,675	0	2,675	1,403.26		1,271.74	52.5%
11301 529160 Interpreter Fee	4,600	0	4,600	732.50		3,867.50	15.9%
11301 531003 Notary Public Related	240	0	240	40.00		200.00	16.7%
11301 531303 Computer Equipmt & Software	2,100	0	2,100	149.99		1,950.01	7.1%
11301 531310 Postage Special	225	0	225	32.99		192.01	14.7%
11301 531311 Postage & Box Rent	17,900	0	17,900	2,103.98		15,796.02	11.8%
11301 531312 Office Supplies	2,000	0	2,000	200.01		1,799.99	10.0%
11301 531313 Printing & Duplicating	3,547	0	3,547	203.53		3,343.47	5.7%
11301 531314 Small Items Of Equipment	900	0	900	34.98		865.02	3.9%
11301 531321 Publication Of Legal Notice	900	0	900	100.00		800.00	11.1%
11301 531323 Subscriptions-Tax & Law	0	0	0	208.12		-208.12	.0%
11301 531324 Membership Dues	1,612	0	1,612	350.00		1,262.00	21.7%
11301 531348 Educational Supplies	450	0	450	.00		450.00	.0%
11301 532325 Registration	2,740	8,900	11,640	.00		11,640.00	.0%
11301 532332 Mileage	700	0	700	.00		700.00	.0%
11301 532335 Meals	700	0	700	.00		700.00	.0%
11301 532336 Lodging	1,883	0	1,883	.00		1,883.00	.0%
11301 532339 Other Travel & Tolls	325	0	325	.00		325.00	.0%
11301 532340 Contracted Extraditions	8,700	0	8,700	.00		8,700.00	.0%
11301 533225 Telephone & Fax	525	0	525	60.22		464.78	11.5%
11301 535242 Maintain Machinery & Equip	3,250	0	3,250	331.28		2,918.72	10.2%
11301 571004 IP Telephony Allocation	2,152	0	2,152	358.66		1,793.34	16.7%
11301 571005 Duplicating Allocation	389	0	389	64.84		324.16	16.7%
11301 571009 MIS PC Group Allocation	26,571	0	26,571	4,428.50		22,142.50	16.7%
11301 571010 MIS Systems Grp Alloc(ISIS)	8,696	0	8,696	1,449.34		7,246.66	16.7%
11301 591519 Other Insurance	6,836	0	6,836	1,226.76		5,609.62	17.9%

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FLEXIBLE PERIOD REPORT

FROM 2021 01 TO 2021 02

ACCOUNTS FOR:  
100 General Fund

ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
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TOTAL General Fund	1,131,143	8,900	1,140,043	180,508.56	959,534.36	%
TOTAL EXPENSES	1,131,143	8,900	1,140,043	180,508.56	959,534.36	

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

<b>Ledger Date</b>	<b>Description</b>	<b>General (599900)</b>	<b>Other (599908)</b>	<b>Vested Benefits (599909)</b>	<b>Authority</b>
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
9-Mar-21	Carryforward		3,376,000.00		County Board
<b>Total amount available</b>		<b>508,579.00</b>	<b>3,481,960.00</b>	<b>300,000.00</b>	
<b>Net</b>		<b>508,579.00</b>	<b>3,481,960.00</b>	<b>300,000.00</b>	