

**Finance Committee Agenda**  
**Jefferson County**  
Jefferson County Courthouse

311 S. Center Avenue, Room 205  
Jefferson, WI 53549

Date: Thursday May 6, 2021

Time: 8:30 a.m.

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

Register in advance for this meeting:

[https://zoom.us/meeting/register/tJMocuCvpi4vHdbpKQyglAcWm\\_rKSxeOauzu](https://zoom.us/meeting/register/tJMocuCvpi4vHdbpKQyglAcWm_rKSxeOauzu)

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

1. Call to order
2. Roll call (establish a quorum)
3. Certification of compliance with the Open Meetings Law
4. Approval of the agenda
5. Approval of Finance Committee minutes for April 8, 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 budget adjustment for Drug Free Community Grant
9. Discussion and possible action on budget adjustment for Health Department for ongoing COVID-19 response activities
10. Discussion and possible action on accepting grant funds from the Wisconsin Department of Health Services for COVID-19 vaccination outreach
11. Discussion and possible action on County Library Funding Formula
12. Discussion and possible action on contingency transfer for legal fees associated with liquid natural gas storage project
13. Discussion and possible action on investment of America Rescue Plan Act funding
14. Discussion and possible action 2022 budget
15. Discussion and possible action on funding for potential improvements to Courthouse, Sheriff's complex and jail
16. 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
17. 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
18. Reconvene in open session for action on closed session items if necessary
19. Discussion and possible action on 2021 projections of budget vs. actual revenues and expenditures
20. Review of the financial statements and department update for March 2021-Finance Department
21. Review of the financial statements and department update for March 2021-Treasurer's Office
22. Review of the financial statements and department update for March 2021-Child Support
23. Update on contingency fund balance
24. Discussion of funding for projects related to the new highway facilities and sale of old highway facilities
25. Set future meeting schedule, next meeting date, and possible agenda items
26. Review of invoices
27. Adjourn

Next scheduled meetings: 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.

## Mo Hansen

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**From:** Mo Hansen  
**Sent:** Tuesday, April 13, 2021 3:28 PM  
**To:** 'Blair Ward'  
**Cc:** Ben Wehmeier (benjaminw@jeffersoncountywi.gov); Marc DeVries; richardj@co.jefferson.wi.us; Mike Tschanz  
**Subject:** City of Waterloo / project close out 122 South Monroe Street  
**Attachments:** 20210413152309.pdf

Blair,  
The property sold for \$30,000. We were waiting on some last attorney bills from our law firm in order to close this out. Attached is the City of Waterloo project accounting with supporting documentation. As you recall we agreed to share sale proceeds in excess of municipal acquisition expense and related project expenses. We will route a check payable to Jefferson County for the amount owed to the County.

Thank you to all involved. This project successfully strengthened our downtown. For many year prior, there was an idle property. We now have an additional restaurant serving our citizens.

Mo Hansen | Clerk/Treasurer | [City of Waterloo](#) | 920.478.3025

**From:** Blair Ward <JBlairW@jeffersoncountywi.gov>  
**Sent:** Tuesday, March 30, 2021 1:13 PM  
**To:** Mo Hansen <mhansen@waterloowi.us>  
**Cc:** Benjamin Wehmeier <BenjaminW@jeffersoncountywi.gov>; Marc DeVries <MarcD@jeffersoncountywi.gov>  
**Subject:** RE: REVISED - Waterloo - Jefferson Co Mtg Notice & County Board Agenda

Mo:

Please let me know if this property has been sold, and if so, what the sale price was so that we can follow up with the terms of the sale from the County to Waterloo.

Thank you.

J. Blair Ward  
Corporation Counsel  
Jefferson County  
311 S. Center Ave., Room 110  
Jefferson, WI 53549  
(920) 674-7135 main  
(920) 674-7399 facsimile

**From:** Jeni Quimby <mayor@waterloowi.us>  
**Sent:** Monday, November 9, 2020 12:27 PM  
**To:** Blair Ward <JBlairW@jeffersoncountywi.gov>; Benjamin Wehmeier <BenjaminW@jeffersoncountywi.gov>  
**Cc:** Mo Hansen <mhansen@waterloowi.us>  
**Subject:** FW: REVISED - Waterloo - Jefferson Co Mtg Notice & County Board Agenda  
**Importance:** High

This Email has originated from outside Jefferson County's Email Domain. Please verify the Sender before opening any links or attachments. - Jefferson County MIS

For  
County

122 S Monroe Project

REVENUE	Account	Amount	Reference
Sale Proceeds	412-48-4830-000	<u>30,000.00</u>	A
TOTAL REVENUE		<u>30,000.00</u>	

EXPENSE	Account	Amount	Reference
(Activity Code 412005)			
Attorney Fees	412-51-5130-211	979.39	B
Electric Service	412-56-5680-221	336.34	C
Acquire From County	412-57-5701-800	4,120.00	D
Deed Transfer (VISA)	412-57-5701-800	126.00	E
Register of Deeds Fees	412-57-5701-800	30.00	F
Property Tax Payment	412-57-5701-806	<u>1,046.66</u>	G
		<u>6,638.39</u>	

City to County Pay-Out Formula

75% of proceeds above and beyond City project expense

Revenue	30,000.00
Expense	<u>6,638.39</u>
Rev less Exp	<u>23,361.61</u>

Amount owed County	75% of difference	17,521.21
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Mo Hama CLERK/TREAS.  
4/13/2021

**Jefferson County  
Finance Committee Minutes  
April 8, 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; Assistant Treasurer, Kelly Stade; Corporation Counsel, Blair Ward; Assistant Corporation Counsel, Yelena Zarwell; 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.
5. **Approval of Finance Committee minutes for March 4, 2021-** A motion was made by Rinard/Jaekel to approve the minutes for March 4, 2021. The motion passed 5-0.
6. **Communications** – None.
7. **Public Comment** – None.
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** – No action was taken.
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** – Motion by Jones/Jaekel to convene into closed session. Roll call vote, the motion passed 5-0.
10. **Reconvene in open session for action on closed session items if necessary** – Motion by Jones/Rinard to convene into open session. The motion passed 5-0.

- 11. Discussion and possible action on revising request to Wisconsin DNR for Stewardship Grant –**  
Wehmeier explained that the Stewardship Grant application filed during 2020 for Phase 2 Interurban Trail construction for \$634,000 had initially scored high with the DNR but was objected to at the Joint Finance Committee process. We are currently unaware of who objected or why. The County is uncertain when or if the grant will be approved. There is an option to reduce the ask to just below \$250,000, in order to avoid Joint Finance Committee approval, and doing so would be efficient because of the way the grant application had been split into 2 phases. Administration is looking for guidance on whether the County should reduce its request to include only the first phase in hopes that a future Stewardship Grant can fund the second phase. Motion by Rinard/Nelan to allow the County Administrator to proceed with reducing the amount requested for the Stewardship Grant. The motion passed 5-0.
- 12. Discussion and possible action on establishing parameters for Jefferson County Revolving Loan Fund Program –** Wehmeier explained that the recent refund of CDBG-CLOSE funds to the State of Wisconsin has eliminated any former federal requirements for administration of revolving loan funds. The County currently has \$500,000 reserved for its own revolving loan fund. However there is currently no process established for the administration of these funds. Wehmeier proposed to bring a process to the Finance Committee at a future meeting that could potentially use some of the previously established parameters along with some new guidance for the administration of future loans. Wehmeier also proposed that a panel consisting of members from Administration, Finance, and board member(s) could be made responsible for overseeing the loan process. DeVries asked the Committee if its intent was for the proceeds and interest of the current outstanding loan in the amount of approximately \$328,000 were to be included in the County's Revolving Loan Fund. The Committee recommended to postpone any action on this agenda item until its next meeting.
- 13. Discussion and possible action on establishing a process for use of American Rescue Plan (ARPA) funding –** Wehmeier gave a short presentation on the American Rescue Plan funding that is anticipated to be released directly to Jefferson County during May. Jefferson County's allocation of ARPA funds is expected to be approximately \$16.4 million. At this time there is very little guidance on how the funds can be spent. Wehmeier recommends moving ahead with assessing the needs of the community and discussions with other community leaders within the county, specifically those representing other units of government that are also receiving funding to avoid duplication of efforts. Ongoing research and investigation is occurring at various staff levels concerning efforts by the State of Wisconsin to expend similar funding. County officials are currently aware that funding for mental health, unemployment benefits and other economic development initiatives, vaccine distribution, COVID testing, and contact tracing are currently being discussed. Wehmeier recommends establishing an oversight body for the administration of the funds comprised of members of the Executive and Finance Committees. No action was taken.
- 14. Discussion and possible action on funding for potential improvements to Courthouse, Sheriff's complex, and jail –** No action taken.
- 15. Discussion and possible action on 2021 projections of budget vs. actual revenues and expenditures –** DeVries explained that there are no immediate concerns at this time.
- 16. Review of the financial statements and department update for January and February 2021 - Finance Department –** No action taken.

- 17. Review of the financial statements and department update for January and February 2021 - Treasurers Department** – No action taken.
- 18. Review of the financial statements and department update for January and February 2021 - Child Support Department** - No action taken.
- 19. Update on contingency fund balance** - The balance of the 2021 contingency funds is \$508 579. The other contingency line, after adjustments for carryforwards is \$3,481,960, and the vested benefits balance is \$300,000.
- 20. Discussion of funding for projects related to the new Highway Facilities and sale of old Highway Facilities.** Wehmeier updated the Committee on the progress of the old highway site.
- 21. Set future meeting schedule, next meeting date, and possible agenda items** – The next meeting is scheduled for May 6, 2021 at 8:30 a.m. Agenda items include RLF process.
- 22. Review of Invoices** - After review of the invoices, a motion was made by Jaeckel/Nelan to approve the payment of invoices totaling \$3,363,428.35. The motion passed 5-0.
- 23. Adjourn** – A motion was made by Jaeckel/Nelan to adjourn at 10:48 a.m. The motion passed 5-0.

Respectfully submitted,

Russell Kutz, Secretary  
Finance Committee  
Jefferson County  
/mad

**RESOLUTION NO. 2021-\_\_\_\_\_**

**Amending the Jefferson County Health Department Drug Free Communities Grant Funding to include \$40,470 of Additional Funding for 2021**

Executive Summary

During 2020, the Jefferson County Health Department was awarded a Federal Drug Free Communities Grant for the period of 10/31/2019 - 10/30/2020 for \$125,000, of which \$40,740 was not used by October 30, 2020. A second year grant in the amount of \$125,000 was awarded for the period of 10/31/2020 - 10/30/2021. The balance remaining as of October 30, 2020 of \$40,740 has been added to this grant period per notification received on March 29, 2021. This amendment is to add \$40,740 in projected additional revenue offset by \$40,740 in additional expenses to the 2021 budget for the Drug Free Communities Grant Program. On May 6, 2021, the Finance Committee reviewed this resolution and recommended forwarding to the County Board to add \$40,740 in grant funding revenue and related expenses for the Drug Free Communities grant.

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

WHEREAS, the Drug-Free Communities (DFC) Support Program is the nation's leading effort to mobilize communities to prevent and reduce substance use among youth, and

WHEREAS, the DFC program provides grants to community coalitions to strengthen the infrastructure among local partners to create and sustain a reduction in local youth substance use, and

WHEREAS, the DFC program is aimed at mobilizing community leaders to identify and respond to the drug problems unique to their community and change local community environmental conditions tied to substance use, and

WHEREAS, grant funding has been awarded to Jefferson County Health Department from the federal government for the implementation of the Drug Free Communities grant.

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board of Supervisors hereby amends the Drug Free Communities grant to include \$40,740 in projected additional revenue.

*Fiscal Note:*

*This is a budget amendment. County Board approval requires a two-thirds vote of the entire membership of the County Board (20 votes of the 30 member County Board).*

Ayes \_\_\_\_\_ Noes \_\_\_\_\_ Abstain \_\_\_\_\_ Absent \_\_\_\_\_ Vacant \_\_\_\_\_

Requested by  
Finance Committee

05-06-2021

REVIEWED: Administrator \_\_\_\_\_; Corp. Counsel \_\_\_\_\_; Finance Director \_\_\_\_\_

**JEFFERSON COUNTY  
BUDGET ADJUSTMENT OR AMENDMENT REQUEST**

<u>Adjustment</u>	<u>Description</u>	<u>Approval Level</u>
<input type="checkbox"/> Level 1	Adjustments of operating appropriations up to \$4,999 from one account to another <u>within</u> the department's budget	Department Head
<input type="checkbox"/> Level 2	<input type="checkbox"/> a. Adjustments of operating appropriations over \$5,000 and up from one account to another <u>within</u> the department's budget.	Administrator
	<input type="checkbox"/> b. Substitution of capital items or adjustment of operating to capital appropriations up to \$24,999 from one account to another <u>within</u> the department's budget.	Administrator
<input type="checkbox"/> Level 3	Amendments of operating or capital appropriations needing additional funding from contingency funds from that are under 10% of the funds originally appropriated for an individual department.	Finance Committee
<input type="checkbox"/> Level 4	<input type="checkbox"/> a. Amendments of operating or capital appropriations needing additional funding from contingency funds from that are over 10% of the funds originally appropriated for an individual department.	County Board
	<input checked="" type="checkbox"/> b. New programs in a department that were not originally budgeted through increase in expenses with offsetting increase in revenue for that program. (i.e. grant funding or donations)	County Board
	<input type="checkbox"/> c. Substitution of capital items or adjustment of operating to capital appropriations over \$25,000 from one account to another <u>within</u> the department's budget.	County Board
	<input type="checkbox"/> d. Amendments of operating or capital appropriations needing funding from general fund balance.	County Board

Increase	Decrease	Account #	Account Title	Amount
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<u>4122.424001</u>	<u>Federal Grants</u>	\$ 40,740.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<u>4122.511210.</u>	<u>Regular Wages = LTE</u>	\$ 19,320.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<u>4122.512141</u>	<u>Social Security</u>	\$ 1,478.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<u>4122.521219</u>	<u>Other Professional Services</u>	\$ 7,215.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<u>4122.531311</u>	<u>Postage</u>	\$ 100.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<u>4122.531313</u>	<u>Printing</u>	\$ 200.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<u>4122.531312</u>	<u>Office Supplies</u>	\$ 660.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<u>4122.531326</u>	<u>Advertising</u>	\$ 5,640.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<u>4122.531349</u>	<u>Other Operating Expense</u>	\$ 2,605.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<u>4122.532325</u>	<u>Registration</u>	\$ 4,125.00
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<u>4122.591519</u>	<u>Other Insurance</u>	\$ (603.00)

Description of Adjustment:

Initial Federal Grant Award Drug Free Communities Grant: 10/31/2019 - 10/30/2020 = \$125,000 of which \$40,740 was not used. 2nd year grant in the amount of \$125,000 was awarded for 10/31/2020 - 10/30/2021 = \$125,000. The balance of \$40,740 has been added to this grant period per notification received on March 29, 2021. This amendment is to add \$40,740 in projected additional revenue offset by \$40,740 in additional expenses. "Correction to original budget" to remove "Other Insurance" expense in the amount of \$603 and add to Other Operating Expense.

Department Head Signature Gail M. Scott Date 4/22/2021  
 County Administrator Signature \_\_\_\_\_ Date \_\_\_\_\_



**RESOLUTION NO. 2021-\_\_\_\_\_**

**Accepting grant funds from the Wisconsin Department of Health Services for Epidemiology and Laboratory Capacity Enhancing Detection Grant**

Executive Summary

Jefferson County Health Department was allocated \$976,600 from the Department of Health Services. This award, the Epidemiology and Laboratory Capacity Enhancing Detection supplement, will provide critical resources to local and territorial health departments in support of a broad range of COVID-19/SARS-CoV-2 testing & epidemiologic surveillance related activities. This includes, but is not limited to, increasing workforce capacity, vaccination, testing, laboratory capacity, infection control and contact tracing. The grant start date is October 1, 2020 and the end date is October 31, 2022.

The State used a distribution formula based on a base amount per jurisdiction with the remainder distributed by population. On May 6, 2021, the Finance Committee reviewed this resolution and recommended forwarding to the County Board to accept \$976,600 in grant funding for COVID-19/SARS-CoV-2 Epidemiology and Laboratory Capacity Enhancing Detection Grant.

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

WHEREAS, grant funding is available to Jefferson County Health Department from the Department of Health Services to respond to the COVID-19/SARS-CoV-2 pandemic.

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board of Supervisors hereby accepts grant funding from the Department of Health Services in the amount of \$976,600 to fund the Jefferson County Health Department response to the COVID-19/SARS-CoV-2 Pandemic.

*Fiscal Note:*

*Grant funds are available 10/01/2020 to 10/31/2022 for a total of \$976,600 In December 2020 a total of \$4,576 of the grant funding was used. Balance available in 2021 is \$972,024. This is a budget amendment. County Board approval requires a two-thirds vote of the entire membership of the County Board (20 votes of the 30 member County Board).*

Ayes \_\_\_\_\_ Noes \_\_\_\_\_ Abstain \_\_\_\_\_ Absent \_\_\_\_\_ Vacant \_\_\_\_\_

Requested by  
Finance Committee

05-06-2021

REVIEWED: Administrator \_\_\_\_\_; Corp. Counsel \_\_\_\_\_; Finance Director \_\_\_\_\_

**JEFFERSON COUNTY  
BUDGET ADJUSTMENT OR AMENDMENT REQUEST**

<u>Adjustment</u>	<u>Description</u>	<u>Approval Level</u>
<input type="checkbox"/> Level 1	Adjustments of operating appropriations up to \$4,999 from one account to another <u>within</u> the department's budget	Department Head
<input type="checkbox"/> Level 2	<input type="checkbox"/> a. Adjustments of operating appropriations over \$5,000 and up from one account to another <u>within</u> the department's budget.	Administrator
	<input type="checkbox"/> b. Substitution of capital items or adjustment of operating to capital appropriations up to \$24,999 from one account to another <u>within</u> the department's budget.	Administrator
<input type="checkbox"/> Level 3	Amendments of operating or capital appropriations needing additional funding from contingency funds from that are under 10% of the funds originally appropriated for an individual department.	Finance Committee
<input checked="" type="checkbox"/> Level 4	<input type="checkbox"/> a. Amendments of operating or capital appropriations needing additional funding from contingency funds from that are over 10% of the funds originally appropriated for an individual department.	County Board
	<input checked="" type="checkbox"/> b. New programs in a department that were not originally budgeted through increase in expenses with offsetting increase in revenue for that program. (i.e. grant funding or donations)	County Board
	<input type="checkbox"/> c. Substitution of capital items or adjustment of operating to capital appropriations over \$25,000 from one account to another <u>within</u> the department's budget.	County Board
	<input type="checkbox"/> d. Amendments of operating or capital appropriations needing funding from general fund balance.	County Board

Increase	Decrease	Account #	Account Title	Amount
<input checked="" type="checkbox"/>	<input type="checkbox"/>	4126.421001.	State Aid	\$ 972,024.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	4126.531298.	United Parce Service	\$ 100.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	4126.531311.	Postage	\$ 25.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	4126.531303.	Computer Equipment/Software	\$ 1,935.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	4126.531312.	Office Supplies	\$ 11,053.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	4126.531342.	Chem Lab Medical Supplies	\$ 16,378.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	4126.531349.	Misc. Operating Expense	\$ 11,415.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	4126.532336.	Lodging	\$ 5,060.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	4126.533225.	Telephone	\$ 4,853.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	4126.535242.	Maintain Machnery/Equip.	\$ 424.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	4126414.511110.	Salary - Permanent	\$ 253,245.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	4126414.511210.	Wages - Regular	\$ 183,989.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	4126414.511220.	Wages - Overtime	\$ 35,413.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	4126414.512141.	Social Security	\$ 35,627.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	4126414.512142.	Retirement - Employer	\$ 17,485.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	4126414.512144.	Health Insurance	\$ 51,459.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	4126414.512145.	Life Insurance	\$ 77.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	4126414.512151.	H.S.A.	\$ 2,117.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	4126414.512173.	Dental Insurance	\$ 4,563.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	4126414.512146.	Workers Compensation	\$ 422.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	4126414.521219.	Other Professional	\$ 336,384.00

Description of Adjustment:  
Enhancing Detection - COVID Grant: 10/01/2020 - 10/31/2022 = Total of \$976,600.00. In December 2020, \$4,576.00 was used. Balance available in 2021 = \$972,024.00. Grant is to provide critical resources to local health departments in support of a broad range of COVID-19 testing & epidemiologic surveillance related activities. Includes, but not limited to, increasing workforce capacity, vaccination, testing, laboratory capacity, infection control and contact tracing.

Department Head Signature *Gail M. Scott* Date 4/27/2021  
 County Administrator Signature \_\_\_\_\_ Date \_\_\_\_\_

1) Salaries and Fringes are not included as operating above, any changes to salaries and fringes must be discussed with the County Administrator.  
 2) The County Administrator shall make the determination if the budget adjustment needs to go to the County Board.  
 3) Any items \$5,000 and above must be capitalized.

**RESOLUTION NO. 2021-\_\_\_\_\_**

**Accepting grant funds from the Wisconsin Department of Health Services for COVID-19 vaccination outreach**

Executive Summary

The Wisconsin Department of Health Services has awarded the Jefferson County Aging and Disability Resource Center grant funding in the amount of \$12,711 to remove barriers to and promote acceptance of COVID-19 vaccinations. The goal of the funding is to provide vaccinations against COVID-19 to as many people as possible. Efforts will be focused on vaccinating eligible individuals, who are also homebound, within the target population served by the Aging and Disability Resource Center. These grant funds will allow the Aging and Disability Resource Center staff to assist the eligible homebound individuals with registration and provision of vaccinations through home visits or transportation to vaccination sites. On May 6, 2021, the Finance Committee considered this resolution and recommended forwarding to the County Board to accept \$12,711 in grant funding to provide vaccinations against COVID-19 to homebound individuals.

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

WHEREAS, grant funding is available to Jefferson County from the State of Wisconsin Department of Health Services to provide vaccinations against COVID-19 to individuals who are homebound.

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board of Supervisors hereby accepts grant funding from the Department of Health Services in the amount of \$12,711 to provide vaccinations against COVID-19 to individuals who are homebound.

*Fiscal Note: These grant funds will be used to reimburse Jefferson County for vaccination-related expenses incurred from March 1, 2021 through August 31, 2021. This is a budget amendment. County Board approval requires a two-thirds vote of the entire membership of the County Board (20 votes of the 30-member County Board).*

Ayes \_\_\_\_\_ Noes \_\_\_\_\_ Abstain \_\_\_\_\_ Absent \_\_\_\_\_ Vacant \_\_\_\_\_

Requested by  
Finance Committee

05-06-21

REVIEWED: Administrator \_\_\_\_; Corp. Counsel \_\_\_\_; Finance Director \_\_\_\_

**JEFFERSON COUNTY  
BUDGET ADJUSTMENT OR AMENDMENT REQUEST**

<u>Adjustment</u>	<u>Description</u>	<u>Approval Level</u>
<input type="checkbox"/> Level 1	Adjustments of operating appropriations up to \$4,999 from one account to another <u>within</u> the department's budget	Department Head
<input type="checkbox"/> Level 2	<input type="checkbox"/> a. Adjustments of operating appropriations over \$5,000 and up from one account to another <u>within</u> the department's budget.	Administrator
	<input type="checkbox"/> b. Substitution of capital items or adjustment of operating to capital appropriations up to \$24,999 from one account to another <u>within</u> the department's budget.	Administrator
	<input type="checkbox"/> c. Transfers between departments within a budgetary function of up to \$24,999.	Administrator
<input type="checkbox"/> Level 3	Amendments of operating or capital appropriations needing additional funding from contingency funds from that are under 10% of the funds originally appropriated for an individual department.	Finance Committee
<input type="checkbox"/> Level 4	<input type="checkbox"/> a. Amendments of operating or capital appropriations needing additional funding from contingency funds from that are over 10% of the funds originally appropriated for an individual department.	County Board
	<input checked="" type="checkbox"/> b. New programs in a department that were not originally budgeted through increase in expenses with offsetting increase in revenue for that program. (i.e. grant funding or donations)	County Board
	<input type="checkbox"/> c. Substitution of capital items or adjustment of operating to capital appropriations over \$25,000 from one account to another <u>within</u> the department's budget.	County Board
	<input type="checkbox"/> d. Amendments of operating or capital appropriations needing funding from general fund balance.	County Board

Increase	Decrease	Org	Object	Project	Account Title	Amount
<input checked="" type="checkbox"/>	<input type="checkbox"/>	62082048	421001	65176	State Aid	(12,711.00)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	62082048	511210	65176	Wages-Regular	2,953.40
<input checked="" type="checkbox"/>	<input type="checkbox"/>	62082048	512141	65176	Social Security	225.94
<input checked="" type="checkbox"/>	<input type="checkbox"/>	62082048	512142	65176	Retirement (Employer)	74.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	62082048	512145	65176	Life Insurance	0.42
<input checked="" type="checkbox"/>	<input type="checkbox"/>	62082048	531351	65176	Fuel	200.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	62082048	535352	65176	Vehicle Parts & Repairs	300.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	62082048	543954	65176	Overhead Allocation	1,195.09
<input checked="" type="checkbox"/>	<input type="checkbox"/>	62082048	555107	65176	Specialized Transportation	7,762.15
<input type="checkbox"/>	<input type="checkbox"/>					

Description of Adjustment:  
Revenue and expenses for new DHS grant to the ADRC to provide COVID-19 vaccinations to homebound individuals  
Most transportations will be provided by volunteer drivers. Some by part-time transportation staff.

Department Head Signature \_\_\_\_\_ Date \_\_\_\_\_  
 County Administrator Signature \_\_\_\_\_ Date \_\_\_\_\_

1) Salaries and Fringes are not included as operating above, any changes to salaries and fringes must be discussed with the County Administrator.  
 2) The County Administrator shall make the determination if the budget adjustment needs to go to the County Board.  
 3) Any items \$5,000 and above must be capitalized.

2022 Jefferson Co. Library Budget Request  
Collection Formula

Library	Total Library Operating Expenditures			Total Library circulations			Total TNR/non-librariied Circulations			TNR/Non-Librariied Percentage		
	Current Year	Prev. Year	Change	Current Year	Prev Year	Change	Current Year	Prev Year	Change	Current Year	Prev. Yr	Change
Cambridge	\$250,465	\$252,303	-0.73%	27,444	53,010	-48.23%	12,033	23,375	-48.52%	44%	44.09545%	-0.57%
Fort	\$873,959	\$800,612	9.16%	126,480	194,809	-35.07%	38,260	62,901	-39.17%	30%	32.28855%	-6.31%
Jefferson	\$567,780	\$549,041	3.41%	63,380	83,657	-24.24%	16,176	20,223	-20.01%	26%	24.17371%	5.58%
Johnson Creek	\$224,030	\$218,548	2.51%	30,566	32,875	-7.02%	6,698	7,818	-14.33%	22%	23.78099%	-7.85%
Lake Mills	\$399,182	\$398,596	0.15%	68,514	103,609	-33.87%	15,462	28,309	-45.38%	23%	27.32292%	-17.40%
Palmyra	\$129,444	\$115,875	11.71%	17,134	22,893	-25.16%	6,517	10,259	-36.48%	38%	44.81282%	-15.12%
Waterloo	\$368,641	\$358,526	2.82%	37,037	42,768	-13.40%	5,915	6,922	-14.55%	16%	16.18500%	-1.33%
Watertown	\$933,387	\$968,821	-3.66%	185,427	311,789	-40.53%	27,461	44,806	-38.71%	15%	14.37062%	3.05%
Whitewater	\$790,730	\$769,023	2.82%	64,442	122,111	-47.23%	5,679	12,010	-52.71%	9%	9.83531%	-10.40%
<b>Electronic Circulation</b>				<b>116,906</b>	<b>100,501</b>	<b>16.32%</b>	<b>38,261</b>	<b>32,101</b>	<b>19.19%</b>	<b>33%</b>	<b>31.94098%</b>	<b>2.46%</b>
<b>Totals</b>	<b>\$4,537,618</b>	<b>\$4,431,345</b>	<b>2.40%</b>	<b>737,330</b>	<b>1,068,022</b>	<b>-30.96%</b>	<b>172,462</b>	<b>248,724</b>	<b>-30.66%</b>	<b>23.39007%</b>	<b>23.28828%</b>	<b>0.44%</b>
Percentage Non-librariied circ	23.39007%											

**Base budget based on totals**      **\$1,061,352**      2021 Budget Request

Change in lib op ex	<b>\$106,273</b>	Base Amount	\$1,061,352
% change in lib op exp	<b>2.40%</b>	Administrative Costs	\$2,000
		Adjacent Counties Libraries	\$0
		<b>Total Budget Request</b>	<b>\$1,063,352</b>

# Change in non-librariied circ      **-76,262**

% change in non-librariied circ      **-30.66%**

Change in ratio of non-res. Circ      **0.44%**

Adjacent co. request for 2022:      Still waiting on all requests

Adjacent county request for 2021:      \$163,274

## Appendix A

### Jefferson County Library Funding Formula Description

Formula to Determine County Library Budget Request Amount – *Collection Formula:*

**Step 1:** Calculate the previous year's percentage of circulations to residents who live in municipalities without libraries. These residents are referred to as True Non-Residents (TNR). This is done by dividing the total number of circulations made at county libraries to residents who live in municipalities without libraries (TNR) by the total number of circulations made at the county libraries. PERCENTAGE CIRCULATION ATTRIBUTED TO TNR (TNR%)

**Step 2:** Sum the county libraries' operating expenditures as reported on the previous year's state required, filed annual report. OPERATING EXPENDITURES (OE)

**Step 3:** Multiply the percentage of circulation made by residents who live in municipalities without libraries (TNR) by the total operating expenditures to determine the base allocation. BASE ALLOCATION (BASE)

**Step 4:** Add in adjacent county library requests made by July 1. ADJACENT COUNTY LIBRARY REQUESTS (ADJCO)

**Step 5:** Add in county library board administrative costs (ADMIN)

$\text{TNR\%} \times \text{OE} = \text{BASE} + \text{ADJCO} + \text{ADMIN} = \text{Total Collection Formula Amount to use for budget request}$
--

Formula to Determine County Library Payments - *Distribution Formula:*

**Step 1:** Determine minimum amount of funding for each library required under statute (as a result of [WI Act 150](#)) for each library. ACT 150 AMOUNT

**Step 2:** Examine each library's prior year county allocation. Calculate either a 5% or \$5,000 reduction from this amount—whichever has the lesser impact on the library. HOLD HARMLESS AMOUNT.

**Step 3:** Determine the rural compensation amount for each library by multiplying the number of circulations to people who live in municipalities without libraries by the prior-year actual county-wide dollar rate per-item-borrowed (also known as the county-wide cost per circulation), using data from the libraries' previous year's state annual report. RURAL COMPENSATION AMOUNT

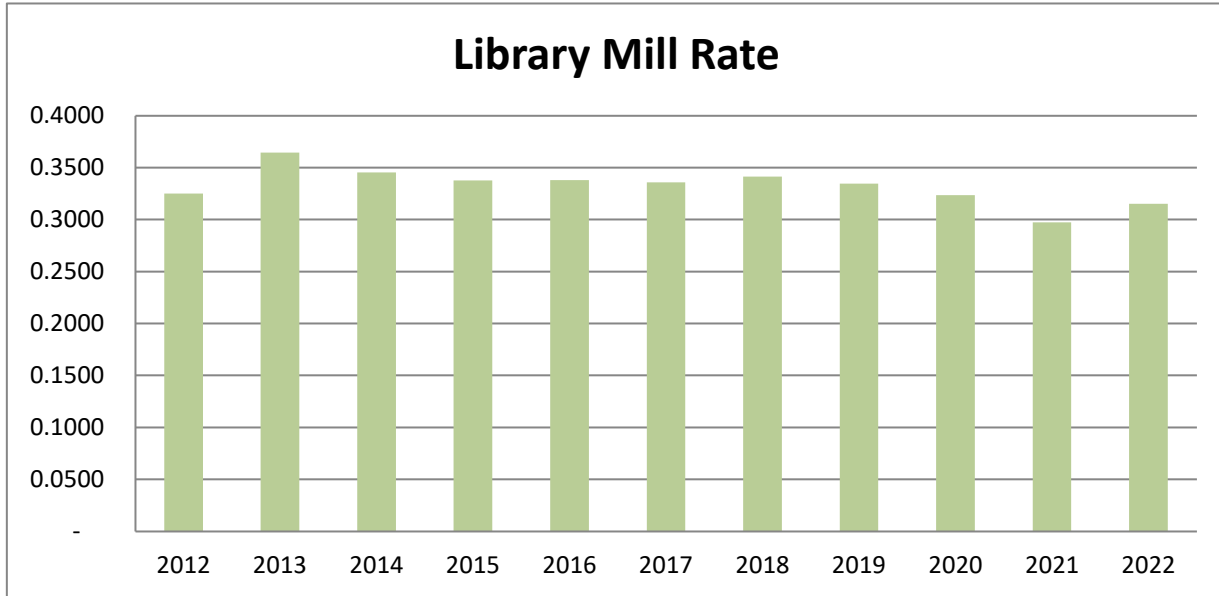
**Step 4:** Compare each library's RURAL COMPENSATION AMOUNT (step 3) with their ACT 150 AMOUNT (step 1) and the HOLD HARMLESS AMOUNT (step 2). Libraries with either a higher ACT 150 AMOUNT or a higher HOLD HARMLESS AMOUNT than their RURAL COMPENSATION AMOUNT receive the highest amount calculated. This caps the loss for these libraries, but also makes them ineligible to receive additional funds in a SECONDARY ALLOCATION.

**Step 5:** If a library's RURAL COMPENSATION AMOUNT is more than their HOLD HARMLESS AMOUNT and their ACT 150 AMOUNT, the library is eligible for a SECONDARY ALLOCATION. The amount of funding remaining for the SECONDARY ALLOCATION amount is determined by subtracting the total for all libraries in step 4 of the distribution formula from the total appropriation for in-county libraries as determined by the Library Collection Formula.

**Step 6:** After removing libraries not eligible for the SECONDARY ALLOCATION, the remaining libraries' RURAL COMPENSATION AMOUNTS are apportioned by share to reflect each libraries proportional percentage of circulation to citizens who live in municipalities without libraries.

**Step 7:** The final distribution payment for each library is the highest of their ACT 150 AMOUNT, HOLD HARMLESS AMOUNT, or proportional allocation amount calculated in Step 6.

# Library System Mill Rate



Year	Equalized Value	Tax Levy	Levy \$ Change	Chg from Pr Yr	Mill Rate	Chg from Pr Yr
2012	3,070,355,400	997,622	177	0.02%	0.3249	2.71%
2013	2,936,690,500	1,070,294	72,672	7.28%	0.3645	12.17%
2014	2,940,292,600	1,015,778	(54,516)	-5.09%	0.3455	-5.21%
2015	2,996,447,200	1,012,092	(3,686)	-0.36%	0.3378	-2.23%
2016	3,075,552,200	1,039,235	27,143	2.68%	0.3379	0.04%
2017	3,186,165,700	1,070,311	31,076	2.99%	0.3359	-0.59%
2018	3,294,897,100	1,124,932	54,621	5.10%	0.3414	1.63%
2019	3,439,851,600	1,151,101	26,169	2.33%	0.3346	-1.99%
2020	3,682,710,800	1,190,912	39,811	3.46%	0.3234	-3.36%
2021	3,885,268,900	1,155,430	(35,482)	-2.98%	0.2974	-8.04%
2022	3,885,268,900	1,224,626	69,196	5.99%	0.3152	5.99%

Increase (0.0178)

per 100,000 of taxable (1.78)



## **County Library Funding Formulas Wisconsin**

### **Fond du Lac Formula:**

Fond du Lac County uses the state statute funding formula, where in a cost per circ is calculated by taking the total circulation from each individual library and divided by each of their total expenditures from the past year. That cost per circ is then applied to each rural circulation from residents in Fond du Lac County. In calculating the cost per circ, this formula does include both physical and Overdrive circulation.

Additionally, they also have a no harms hold, which means libraries will at least still receive last year's funding, even if the formula would indicate they should get less.

### **Marquette/Green Lake Formula:**

Marquette and Green Lake use the same formula for their reimbursement request. Taking the total physical and Overdrive circulation from all county libraries, a percentage of rural circulation is calculated. This percentage is then applied to the previous year's total expenditures for all libraries. That calculates the request from the county.

The counties do differ in how they distribute the total amount received in funding. Green Lake distributes the funds based on each libraries' individual percentage of rural circ. Marquette libraries reimburse all libraries first at the amount they received in the previous year. Then increases or decreases from the reimbursement from last year to the current year is divided evenly between the libraries.

### **Racine Formula**

A. Funding appropriations for library services provided to county residents of municipalities without libraries shall be calculated for each library within the county. Circulation data reported each year by Lakeshores Library System and budgetary information reported by each library on their most recent annual report to the Department of Public Instruction shall be used as the basis for these calculations. The calculations shall be as follows:

- i. Step One: Calculate Gross Operating Expenses for each library.
- ii. Step Two: Subtract from Gross Operating Expenses any Operating Expenses From Federal Sources, any Capital Expenses, any Funds Carried Forward From the Previous Year, and any Contract Income Received From Other Libraries in Racine County.
- iii. Step Three: Enter the remaining total as Net Compensable Costs.
- iv. Step Four: Enter the Total Circulation made by the library, Circulation to Residents of Racine County Municipalities Without Libraries, and calculate the Percentage of Total Circulation to Residents of Racine County Municipalities Without Libraries.

v. Step Five: Multiply the Net Compensable Costs (from Step Three) by the Percentage of Total Circulation to Residents of Racine County Municipalities Without Libraries (from Step Four) to produce the Library Appropriation.

**Waushara Formula:**

The Waushara formula is designed to have the county match the average per capita support from the libraries' home municipalities. That average is then applied to all the rural residents of the county. Unlike the other Winnefox formulas, this total reimbursement (as determined by the average per capita) is divided not only among the local libraires but also the adjacent county funding and support of the Winnefox Cooperative Technical Services.

To distribute the funds, first the WCTS and the adjacent county funding requests are paid. Then the libraries are given the same reimbursement from last year. If there are additional funds those are distrusted evening between the libraries. If there are less funds, those are subtracted evening between the libraries.

**Winnebago Formula:**

The Winnebago formula takes each individual library's rural circulation (not total average like in Marquette and Green Lake) compares it to the home municipal circulation to get a percentage. That percentage is applied that the current year's municipal contribution (not the year the circulation numbers are from). Each library is calculated separately (not averaged like in Green Lake, Marquette, and Waushara) and then the request is distributed individually. Additionally, Winnebago County will reimburse for portions of capital building projects and other special projects.

## RESOLUTION NO. 2021-\_\_\_\_\_

### **Establishment of Process and Procedures related to Jefferson County's Allocation of American Rescue Act Dollars.**

#### Executive Summary

The American Rescue Act was signed into law in the 1<sup>st</sup> quarter of 2021 as an additional round of stimulus to assist in recovery from COVID-19 and its related impacts. A significant change in this stimulus act was that local governments will be provided an allocation of funds to assist in their recovery efforts both as an organization and within their communities. For Jefferson County, all cities, villages and towns will be receiving and allocation through the state and Jefferson County itself will receive a direct allocation from the federal government of approximately \$16.4 million. These payments will be provided in two installments in 2021 and 2022 with funds needing to be utilized by the end of 2024. Four broad categories of use were established in the act for local governments which include recovery, assistance for essential personnel, revenue preservation and certain infrastructure. The Department of Treasury has been tasked with developing regulatory guidance to further define the use of these dollars.

With this generational infusion of dollars, Jefferson County has determined it is important to establish a process and procedures for use of these funds so that maximum value is provided to the ecosystem of Jefferson County that is based on planning efforts and foundational established fiscal and budget practices and policies.

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

WHEREAS, the American Rescue Act provides for an allocation to local governments to assist in recovery of the organization and local communities, and

WHEREAS, Jefferson County will receive approximately \$16.4 million paid in two installments to Jefferson County in 2021 and 2022 with expenditures expiring at the end of 2024.

WHEREAS, the Jefferson County Board believes it is necessary to develop process, procedures and oversight to ensure the appropriate utilization of funds are carried out.

NOW, THEREFORE, BE IT RESOLVED by the Jefferson County Board of Supervisors establishes the following process and procedures in utilization of subject dollars:

- a) The County will use previous established planning processes, specifically the recently approved Comprehensive Plan and the Strategic Plan.
- b) Investment of dollars will be focused on programs and projects that are one-time investments, defined in duration of programs and/or program has been developed has been determined to be sustainable post the expiration of state and federal dollars.
- c) The County Administrator is charged with the following activities to formulate a plan in use of dollars:
  - a. Develop a plan that accelerates actions to move forward the implementation plan of the recently approved Comprehensive Plan.

- b. Identify internal needs that align with the legislative intent and Treasury Guidelines.
- c. Reach out to local governments and non-profits and other stakeholders in the collective execution of said dollars.
- d. Develop administrative controls and staffing assistance to monitor and maintain compliance and execute the establish plan, to include the use of limited term employees as needed.
- e. Monitor opportunities from other entities at the state and federal level to maximize opportunities for our communities while limiting duplication of programs where practicable.

BE IT FURTHER RESOLVED that a joint committee of the Executive and Finance Committee is hereby established to provide policy oversight and guidance towards the execution of use of American Rescue Act Dollars. Any budget amendments will require full action by the County Board.

*Fiscal Note: It is estimated that Jefferson County will receive approximately \$16.4 million in American Rescue Act funding. The use of those funds and related fiscal impacts will be determined through the process established by this resolution. A budget adjustment for the administration and use of the American Rescue Plan funding will be presented to the Board of Supervisors by the joint Executive and Finance Committees once the use of these funds has been determined. No budget adjustment is currently necessary.*

Ayes \_\_\_\_\_ Noes \_\_\_\_\_ Abstain \_\_\_\_\_ Absent \_\_\_\_\_ Vacant \_\_\_\_\_

Requested by Executive and Finance Committee

5-11-2020

REVIEWED: County Administrator: \_\_\_\_\_; Corporation. Counsel \_\_\_\_\_; Finance Director: \_\_\_\_\_

# Capital Budget - 2022

Department	ORG	Account Number	Description	Requested Amount	Administrator Budget	Related Funding	Budget Carryover	Bonded Debt	Use of Fund Balance	Levy Request	Class
Parks			Garmin restoration	28,000	-	(28,000)	-	-	-	-	CR
Parks			Burnt Village - ADA Launch Pier Improvement	15,000	-	(10,500)	-	-	-	(4,500)	CR
Parks			Carnes Park North Restoration	80,000	-	(80,000)	-	-	-	-	CR
Parks			Dog Park Electric Improvements	36,000	-	(36,000)	-	-	-	-	CR
Parks			Ford F-350 with plow and salt box	60,000	-	(15,000)	-	-	-	(45,000)	CR
Parks			Tractor Mower Front Mount 72" with snow removal equipment	54,000	-	(12,000)	-	-	-	(42,000)	CR
Parks			Landpride Pull-behind 14' mowing unit	18,000	-	(4,000)	-	-	-	(14,000)	CR
Parks			Pressure washer trailer	12,000	-	(1,500)	-	-	-	(10,500)	CR
Parks			Morbark Chipper	50,000	-	(15,000)	-	-	-	(35,000)	CR
Parks			Korth Park Gate Operator	5,000	-	-	-	-	-	(5,000)	CR
Parks Total:				358,000	-	(202,000)	-	-	-	(156,000)	
Central Services			Replace rooftop AC units at the Courthouse	350,000	-	-	-	-	-	(350,000)	GG
Central Services			Upgrade airhandling units	335,000	-	-	-	-	-	(335,000)	GG
Central Services			Replace AC chiller and boilers for jail	350,000	-	-	-	-	-	(350,000)	GG
Central Services			Replace plumbing in jail pod and huber dorm areas	250,000	-	-	-	-	-	(250,000)	GG
Central Services			Replace jail generator	275,000	-	-	-	-	-	(275,000)	GG
Central Services			Replace roof section in jail cooling tower	22,000	-	-	-	-	-	(22,000)	GG
Central Services			Replace roof section A in jail	80,000	-	-	-	-	-	(80,000)	GG
Central Services			Relamp Sheriff parking lot	18,000	-	-	-	-	-	(18,000)	GG
Central Services			Replace light fixtures at Annex bay area	10,000	-	-	-	-	-	(10,000)	GG
Central Services Total:				1,690,000	-	-	-	-	-	(1,690,000)	
Sheriff			Replace patrol SUVs (6)	240,000	-	-	-	-	-	(240,000)	PS
Sheriff			Squad propane units (7)	49,000	-	-	-	-	-	(49,000)	PS
Sheriff			Replace transport van/improvements for ADA compliance	55,000	-	-	-	-	-	(55,000)	PS
Sheriff			Replace detective squad	38,000	-	-	-	-	-	(38,000)	PS
Sheriff			HD Cameras for squads	52,000	-	-	-	-	-	(52,000)	PS
Sheriff			Remodel booking area	23,511	-	-	-	-	-	(23,511)	PS
Sheriff Total:				457,511	-	-	-	-	-	(457,511)	
Register of Deeds			Pintegrity back indexing	5,000	-	-	-	-	-	(5,000)	GG
Register of Deeds			Printer/copier/scanner replacement	10,000	-	-	-	-	-	(10,000)	GG
Register of Deeds Total:				15,000	-	-	-	-	-	(15,000)	
Land Information			Robotic surveying unit	25,000	-	-	-	-	-	(25,000)	GG
Land Information			Scanner/Plotter	10,000	-	-	-	-	-	(10,000)	GG
Land Information			LIO/ROD back indexing	25,000	-	(25,000)	-	-	-	-	GG
Land Information Total:				60,000	-	(25,000)	-	-	-	(35,000)	
Fair Park			Replace Bobcat Skid Steer	37,000	-	(32,000)	-	-	-	(5,000)	CR
Fair Park			Upgrade PA system	30,000	-	-	-	-	-	(30,000)	CR
Fair Park			New agriculture facility	350,000	-	-	-	-	-	(350,000)	CR
Fair Park			Land purchase in west field	500,000	-	-	-	-	-	(500,000)	CR
Fair Park			Fencing for land purchase	100,000	-	-	-	-	-	(100,000)	CR
Fair Park Total:				1,017,000	-	(32,000)	-	-	-	(985,000)	
<b>General Fund totals</b>				<b>3,597,511</b>	<b>-</b>	<b>(259,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,338,511)</b>	

# Capital Budget - 2022

Human Services			Replace ceiling sections at main building	15,000	-	-	-	-	(15,000)	HH
Human Services			Restroom remodel at Hillside/HS	300,000	-	-	-	-	(300,000)	HH
Human Services			Replace HVAC components at Workforce building	130,000	-	-	-	-	(130,000)	HH
Human Services			LED lighting upgrade	115,000	-	-	-	-	(115,000)	HH
Human Services			Programming	131,484	-	-	-	(65,742)	(65,742)	HH
			<b>Human Services Total:</b>	<b>691,484</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(65,742)</b>	<b>(625,742)</b>	
Highway-Equipment	53282	594811	Haul trucks/plow equipment	2,075,000	-	(2,075,000)	-	-	-	PW
Highway-Equipment	53282	594819	Specialty trucks	350,000	-	(350,000)	-	-	-	PW
Highway-Equipment	53282	594819	Highway maintenance-support equipment	250,000	-	(250,000)	-	-	-	PW
Highway-Equipment	53282	594819	Small trucks	250,000	-	(250,000)	-	-	-	PW
			<b>Highway Equipment Total:</b>	<b>2,925,000</b>	<b>-</b>	<b>(2,925,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Highway-Projects	53312		Rehabilitation - CTH A (STH 106 - Lake Mills)	3,200,000	-	-	-	-	(3,200,000)	PW
Highway-Projects	53312		Rehabilitation - CTH S (CTH A - CTH B)	1,100,000	-	-	-	-	(1,100,000)	PW
			<b>Highway Project Total:</b>	<b>4,300,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4,300,000)</b>	
MIS			Nimble	97,000	-	(97,000)	-	-	-	GG
MIS			VM server	20,000	-	(20,000)	-	-	-	GG
MIS			Hard drives for ArcServer	9,500	-	(9,500)	-	-	-	GG
MIS			Camera replacement	5,000	-	(5,000)	-	-	-	GG
			<b>MIS Total:</b>	<b>131,500</b>	<b>-</b>	<b>(131,500)</b>	<b>-</b>	<b>-</b>	<b>-</b>	
			<b>Grand Totals</b>	<b>11,645,495</b>	<b>-</b>	<b>(3,315,500)</b>	<b>-</b>	<b>(65,742)</b>	<b>(8,264,253)</b>	
			<b>Highway Equipment</b>	<b>2,925,000</b>	<b>-</b>	<b>(2,925,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	
			<b>Highway Project</b>	<b>4,300,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4,300,000)</b>	
			<b>General (Human, MIS, General Gov, Capital Projects)</b>	<b>4,420,495</b>	<b>-</b>	<b>(390,500)</b>	<b>-</b>	<b>(65,742)</b>	<b>(3,964,253)</b>	
CD			Conservation and Development	-	-	-	-	-	-	CD
CR			Culture/Recreation/Education	1,375,000	-	(234,000)	-	-	(1,141,000)	CR
GG			General Government	1,896,500	-	(156,500)	-	-	(1,740,000)	GG
HH			Health and Human Services	691,484	-	-	-	(65,742)	(625,742)	HH
PS			Public Safety	457,511	-	-	-	-	(457,511)	PS
PW			Public Works	7,225,000	-	(2,925,000)	-	-	(4,300,000)	PW
			<b>Grand Totals</b>	<b>11,645,495</b>	<b>-</b>	<b>(3,315,500)</b>	<b>-</b>	<b>(65,742)</b>	<b>(8,264,253)</b>	

05/03/2021  
16:54:14

Jefferson County  
FLEXIBLE PERIOD REPORT

FROM 2021 01 TO 2021 03

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	-125,149.68		-375,448.99	25.0%
12201 412100 Sales Taxes From County	-150	0	-150	-30.00		-120.00	20.0%
12201 451004 Garnishment Fees	-50	0	-50	-15.00		-35.00	30.0%
12201 451005 Child Support Fees	-1,000	0	-1,000	-163.32		-836.68	16.3%
12201 451312 Emp Payroll Charges	-180	0	-180	-20.00		-160.00	11.1%
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%
<hr/>							
12202 Dental Insurance Allocation							
12202 451026 Retiree Ins Premium Recovery	-15,000	0	-15,000	-3,358.21		-11,641.79	22.4%
12202 451032 Cobra Premium Recovery	-2,600	0	-2,600	-469.20		-2,130.80	18.0%
12202 451043 County Board Premiums	0	0	0	-657.00		657.00	.0%
12202 451045 Employee Premiums	-470,000	0	-470,000	-126,100.74		-343,899.26	26.8%
TOTAL General Fund	-989,579	-130,000	-1,119,579	-289,634.52		-829,944.15	%
TOTAL REVENUES	-989,579	-130,000	-1,119,579	-289,634.52		-829,944.15	

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Jefferson County  
FLEXIBLE PERIOD REPORT

FROM 2021 01 TO 2021 03

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	ACTUALS	ENCUMBRANCES	AVAILABLE	PCT
100 General Fund	APPROP	ADJSTMTS	BUDGET			BUDGET	USED
<hr/>							
12201 Finance							
12201 511110 Salary-Permanent Regular	196,837	0	196,837	49,186.79		147,650.27	25.0%
12201 511210 Wages-Regular	145,576	0	145,576	34,926.90		110,648.93	24.0%
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	6,201.80		19,266.43	24.4%
12201 512141 22101 Social Security	0	0	0	31.98		-31.98	.0%
12201 512142 Retirement (Employer)	23,177	0	23,177	5,696.51		17,480.15	24.6%
12201 512142 22101 Retirement (Employer)	0	0	0	31.60		-31.60	.0%
12201 512144 Health Insurance	42,748	0	42,748	11,429.83		31,318.12	26.7%
12201 512144 22101 Health Insurance	0	0	0	141.27		-141.27	.0%
12201 512145 Life Insurance	214	0	214	58.41		155.91	27.3%
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	1,179.98		3,164.02	27.2%
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	711.26		1,688.74	29.6%
12201 531312 Office Supplies	2,600	0	2,600	55.71		2,544.29	2.1%
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	640.00		1,180.00	35.2%
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	19.68		80.32	19.7%
12201 535242 Maintain Machinery & Equip	700	0	700	170.51		529.49	24.4%
12201 571004 IP Telephony Allocation	672	0	672	168.00		504.00	25.0%
12201 571005 Duplicating Allocation	49	0	49	12.24		36.76	25.0%
12201 571009 MIS PC Group Allocation	11,474	0	11,474	2,868.51		8,605.49	25.0%
12201 571010 MIS Systems Grp Alloc(ISIS)	3,522	0	3,522	880.50		2,641.50	25.0%
12201 591519 Other Insurance	3,203	0	3,203	855.63		2,346.99	26.7%
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	3,711.30		8,288.70	30.9%



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Jefferson County  
FLEXIBLE PERIOD REPORT

FROM 2021 01 TO 2021 03

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	6,147.18		17,852.82	25.6%
12202 599989 Employee Dental Claims	444,500	0	444,500	111,654.08		332,845.92	25.1%
12202 599992 Administrative Dental Retiree	1,100	0	1,100	200.22		899.78	18.2%
TOTAL General Fund	989,579	130,000	1,119,579	242,899.70		863,214.97	%
TOTAL EXPENSES	989,579	130,000	1,119,579	242,899.70		863,214.97	

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Jefferson County  
FLEXIBLE PERIOD REPORT

FROM 2021 01 TO 2021 03

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<hr/>							
13201 County Treasurer							
<hr/>							
13201 411100 General Property Taxes	650,097	0	650,097	162,524.13		487,572.38	25.0%
13201 411300 DNR Pilot	-55,000	0	-55,000	-61,733.72		6,733.72	112.2%
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	-94,883.82		-205,116.18	31.6%
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	-158,006.94		-341,993.06	31.6%
13201 481004 Fair Market Value Adjustment	0	0	0	208,559.93		-208,559.93	.0%
13201 486004 Miscellaneous Revenue	0	0	0	-1,250.00		1,250.00	.0%
<hr/>							
13202 Tax Deed Expense							
<hr/>							
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%
<hr/>							
13203 Plat Books							
<hr/>							
13203 451010 Sale Of Maps & Plat Books	-2,200	0	-2,200	654.53		-2,854.53	29.8%
13203 451308 Postage Fees	-100	0	-100	-9.00		-91.00	9.0%
TOTAL General Fund	-267,703	0	-267,703	-28,713.27		-238,990.22	%
TOTAL REVENUES	-267,703	0	-267,703	-28,713.27		-238,990.22	

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Jefferson County  
FLEXIBLE PERIOD REPORT

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FROM 2021 01 TO 2021 03

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
<hr/>							
13201 County Treasurer							
13201 511110 Salary-Permanent Regular	79,914	0	79,914	19,603.96		60,309.64	24.5%
13201 511210 Wages-Regular	37,994	0	37,994	8,104.98		29,888.53	21.3%
13201 511330 Wages-Longevity Pay	192	0	192	.00		192.00	.0%
13201 512141 Social Security	8,500	0	8,500	1,988.32		6,511.63	23.4%
13201 512142 Retirement (Employer)	7,972	0	7,972	1,870.33		6,101.36	23.5%
13201 512144 Health Insurance	32,061	0	32,061	7,352.31		24,708.62	22.9%
13201 512145 Life Insurance	11	0	11	1.88		9.16	17.0%
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	495.08		1,823.32	21.4%
13201 521232 Investment Advisor Fees	31,000	0	31,000	7,715.97		23,284.03	24.9%
13201 531298 United Parcel Service	100	0	100	.00		100.00	.0%
13201 531311 Postage & Box Rent	8,000	0	8,000	853.77		7,146.23	10.7%
13201 531312 Office Supplies	1,000	0	1,000	96.93		903.07	9.7%
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	15.73		84.27	15.7%
13201 535242 Maintain Machinery & Equip	200	0	200	122.53		77.47	61.3%
13201 571004 IP Telephony Allocation	538	0	538	134.49		403.51	25.0%
13201 571005 Duplicating Allocation	72	0	72	18.00		54.00	25.0%
13201 571009 MIS PC Group Allocation	8,455	0	8,455	2,113.74		6,341.26	25.0%
13201 571010 MIS Systems Grp Alloc(ISIS)	1,569	0	1,569	392.25		1,176.75	25.0%
13201 591519 Other Insurance	1,123	0	1,123	294.30		829.07	26.2%
13201 593256 Bank Charges	1,500	0	1,500	350.60		1,149.40	23.4%
<hr/>							
13202 Tax Deed Expense							
13202 521212 Legal	1,000	0	1,000	10.00		990.00	1.0%
13202 521255 Paper Service	1,000	0	1,000	.00		1,000.00	.0%
13202 521273 Title Search	5,000	0	5,000	-1,565.00		6,565.00	31.3%
13202 529299 Purchase Care & Services	3,000	0	3,000	.00		3,000.00	.0%
13202 531311 Postage & Box Rent	600	0	600	340.42		259.58	56.7%

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Jefferson County  
FLEXIBLE PERIOD REPORT

FROM 2021 01 TO 2021 03

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	1,309.67		3,690.33	26.2%
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	52,895.51		214,807.98	%
TOTAL EXPENSES	267,703	0	267,703	52,895.51		214,807.98	

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Jefferson County  
FLEXIBLE PERIOD REPORT

FROM 2021 01 TO 2021 03

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
100 General Fund	APPROP	ADJSTMTS	BUDGET	ACTUALS	ENCUMBRANCES	BUDGET	USED
<hr/>							
11301 Child Support							
11301 411100 General Property Taxes	-133,426	0	-133,426	-33,356.49		-100,069.43	25.0%
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	-4,729.00		-8,271.00	36.4%
11301 455003 Non-IVD Service Fees	-1,400	0	-1,400	-253.00		-1,147.00	18.1%
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	-38,871.62		-1,101,171.30	%
TOTAL REVENUES	-1,131,143	-8,900	-1,140,043	-38,871.62		-1,101,171.30	

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Jefferson County  
FLEXIBLE PERIOD REPORT

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FROM 2021 01 TO 2021 03

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
<hr/>							
11301 Child Support							
11301 511110 Salary-Permanent Regular	263,837	0	263,837	67,379.27		196,457.50	25.5%
11301 511210 Wages-Regular	467,425	0	467,425	115,093.47		352,331.41	24.6%
11301 511220 Wages-Overtime	5,229	0	5,229	84.50		5,144.45	1.6%
11301 511330 Wages-Longevity Pay	1,954	0	1,954	.00		1,953.75	.0%
11301 512141 Social Security	54,658	0	54,658	13,371.93		41,286.27	24.5%
11301 512142 Retirement (Employer)	49,845	0	49,845	12,322.62		37,522.37	24.7%
11301 512144 Health Insurance	144,011	0	144,011	39,420.59		104,590.41	27.4%
11301 512145 Life Insurance	305	0	305	82.83		222.17	27.2%
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	3,105.47		8,157.53	27.6%
11301 521255 Paper Service	12,300	0	12,300	1,368.50		10,931.50	11.1%
11301 521256 Genetic Tests	6,500	0	6,500	1,518.00		4,982.00	23.4%
11301 521296 Computer Support	2,675	0	2,675	1,476.57		1,198.43	55.2%
11301 529160 Interpreter Fee	4,600	0	4,600	1,093.50		3,506.50	23.8%
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	59.87		165.13	26.6%
11301 531311 Postage & Box Rent	17,900	0	17,900	3,588.68		14,311.32	20.0%
11301 531312 Office Supplies	2,000	0	2,000	243.57		1,756.43	12.2%
11301 531313 Printing & Duplicating	3,547	0	3,547	273.79		3,273.21	7.7%
11301 531314 Small Items Of Equipment	900	0	900	34.98		865.02	3.9%
11301 531321 Publication Of Legal Notice	900	0	900	140.00		760.00	15.6%
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	203.40		246.60	45.2%
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	98.74		426.26	18.8%
11301 535242 Maintain Machinery & Equip	3,250	0	3,250	980.29		2,269.71	30.2%
11301 571004 IP Telephony Allocation	2,152	0	2,152	537.99		1,614.01	25.0%
11301 571005 Duplicating Allocation	389	0	389	97.26		291.74	25.0%
11301 571009 MIS PC Group Allocation	26,571	0	26,571	6,642.75		19,928.25	25.0%
11301 571010 MIS Systems Grp Alloc(ISIS)	8,696	0	8,696	2,174.01		6,521.99	25.0%
11301 591519 Other Insurance	6,836	0	6,836	1,840.14		4,996.24	26.9%

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Jefferson County  
FLEXIBLE PERIOD REPORT

FROM 2021 01 TO 2021 03

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	275,825.83	864,217.09	%
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TOTAL EXPENSES	1,131,143	8,900	1,140,043	275,825.83	864,217.09	
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**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>	