

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

Date: Tuesday June 8, 2021

Time: 8:30 a.m.

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

1. Call to order
2. Roll call (establish a quorum)
3. Certification of compliance with the Open Meetings Law
4. Approval of the agenda
5. Approval of Finance Committee minutes for May 6, 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. Presentation of 2020 audit results by CliftonLarsonAllen
9. Discussion on Jefferson County's internal controls
10. Discussion and possible action on contingency transfer for legal fees associated with liquid natural gas storage project
11. Discussion and possible action on contingency transfer to Management Information Services for emergency technology equipment
12. Discussion and possible action on establishing parameters for Revolving Loan Fund Program
13. Discussion and possible action on investment of America Rescue Plan Act funding
14. Discussion and possible action on funding for potential improvements to Courthouse, Sheriff's complex and jail
15. 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
16. 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
17. Reconvene in open session for action on closed session items if necessary
18. Discussion and possible action on 2021 projections of budget vs. actual revenues and expenditures
19. Review of the financial statements and department update for April 2021-Finance Department
20. Review of the financial statements and department update for April 2021-Treasurer's Office
21. Review of the financial statements and department update for April 2021-Child Support
22. Update on contingency fund balance
23. Discussion of funding for projects related to the new highway facilities and sale of old highway facilities
24. Set future meeting schedule, next meeting date, and possible agenda items
25. Review of invoices
26. Adjourn

Register in advance for this meeting:
https://zoom.us/meeting/register/tJMocuCvpj4vHdbpKQyglAcWm_rKSxeOauzu
After registering, you will receive a confirmation email containing information about joining the meeting.

Next scheduled meetings: Thursday, July 8, 2021 (Regular Meeting)
Thursday, August 5, 2021 (Regular Meeting)
Monday, September 13, 2021 (Budget Hearings)
Wednesday, September 15, 2021 (Budget Hearings)
Thursday, September 16, 2021 (Budget Hearings)
Friday, September 17, 2021 (Budget Hearings and 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
May 6, 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 (excused at 10:00 am), Russell Kutz, Conor Nelan and Amy Rinard. Additional board members present were 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; Human Services Director, Kathi Cauley; Health Department Director, Gail Scott; and Paralegal, Sarana Stolar. Members of the public present were Karol Kennedy, Eric Robinson, Art Biermeier, and Tim Semo, all representing Jefferson County Libraries.
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 April 8, 2021**- A motion was made by Jaeckel/Rinard to approve the minutes for April 8, 2021. The motion passed 5-0.
6. **Communications** – An email from Mo Hansen, Clerk/Treasurer for the City of Waterloo, regarding the sale of foreclosed property at 122 S. Monroe was included in the agenda package.
7. **Public Comment** – None.
8. **Discussion and possible action on budget adjustment for Drug-Free Community Grant** – Health Department Director Scott explained that Jefferson County had been awarded \$125,000 for a Drug-Free Community Grant during 2020. Not all grant funds awarded had been spend as of October 30, 2020, which is the end of the grant period. The Health Department has been notified by the Federal Department of Health and Human Services that the remainder of the award, which is \$40,740, can be carried into the County’s 2021 budget year. Motion by Rinard/Nelan to approve the budget amendment that allows for an additional \$40,740 in grant revenue and related expenses for the Drug-Free Community Grant in the Health Department’s budget and forward the related resolution to the County Board of Supervisors. The motion passed 5-0.
9. **Discussion and possible action on budget adjustment for Health Department for ongoing COVID-19 response activities** – Director Scott explained that the Wisconsin Department of Health Services has awarded Jefferson County \$976,600 to continue activities related to COVID-19 such as maintain the Health Department’s workforce increased workforce capacity, vaccinations, testing, laboratory costs, infection control and contact tracing. The end date for this grant is October 31, 2022.

Motion by Rinard/Nelan to accept the grant, approve the corresponding budget adjustment and forward the related resolution to the County Board of Supervisors. The motion passed 5-0.

- 10. Discussion and possible action on accepting grant funds from the Department of Health Services for COVID-19 vaccination outreach** – Human Services Director Cauley explained that many people that are eligible to receive COVID-19 vaccinations may not be able to travel to vaccination sites or may be unaware of where sites are located or unwilling to receive a vaccination. Jefferson County has been awarded \$12,711 from the Department of Health Services to remove barriers and promote acceptance to vaccinations for eligible individuals. Motion by Jones/Kutz to accept the grant and approve the corresponding budget adjustment and forward the related resolution to the County Board of Supervisors. The motion passed 5-0.
- 11. Discussion and possible action on Library funding formula** – Finance Director DeVries explained that a committee on library funding was created by members of the Bridges Public Library system to discuss the current formula as a part of updating the library plan for 2022. DeVries reviewed the formula with the Finance Committee and explained that the library funding committee had only one substantive adjustment to the structure, which is the addition of electronic circulations which is not a part of the current formula. Physical circulations declined significantly during 2020 due to COVID-19, with electronic circulations increasing. DeVries explained the economic impact of such a change, which is minimal (estimated to be less than \$3 per year) to the average taxpayer. If the Finance Committee voted to accept this change in theory, the library funding committee would meet again to work with the Bridges Library System to incorporate this change into their long-term plan. That plan would then go before the Board of Supervisors in July or August. Motion by Rinard/Nelan to approve the change in the funding plan. The motion passed 5-0.
- 12. Discussion and possible action on contingency transfer for legal fees associated with the liquid natural gas storage project** – Wehmeier explained that the County was incurring legal fees in relation to the zoning of a natural gas storage facility site in Ixonia. Wehmeier is requesting a contingency transfer in the amount of \$10,000 at this time to cover the unbudgeted expenses. Motion by Jaeckel/Rinard to transfer \$10,000 from contingency into the Zoning Department budget. The motion passed 5-0.
- 13. Discussion and possible action on investment of American Rescue Plan Act funding** – County Administrator Wehmeier explained that further guidance on the use of these funds was forthcoming and that should help Jefferson County begin to establish priorities for the use of these funds. Wehmeier also mentioned that the County had met with its investment advisors to discuss the use and tracking of the funds, which are expected to arrive early in May. No action was taken.
- 14. Discussion and possible action on 2022 budget** – Wehmeier drew the committee’s attention to the 2022 capital requests. No action was taken.
- 15. Discussion and possible action on funding for potential improvements to Courthouse, Sheriff’s complex, and jail** – Wehmeier explained that he is waiting on guidance from the Board of Supervisors regarding how to move forward with this project. Supervisor Nelan suggested that we lay out 1). What are the things the County must do; 2). What are the things that would be prudent to do; 3). What could bring some return on investment to the County (e.g. Jail, etc.); 4). After these are explained, it may be beneficial or necessary to do the rest; and 5). What is the plan for the use of the current MIS facility. No action was taken.

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** – No action was taken.
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** – Motion by Jones/Rinard to convene into closed session. The motion passed 5-0.
18. **Reconvene in open session for action on closed session items if necessary** – Motion by Jones/Jaeckel to reconvene into open session. The motion passed 5-0. No action on closed session items was taken. Jaeckel was excused.
19. **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.
20. **Review of the financial statements and department update for March 2021 - Finance Department** – No action taken.
21. **Review of the financial statements and department update for March 2021 - Treasurers Department** – No action taken.
22. **Review of the financial statements and department update for March 2021 - Child Support Department** - No action taken.
23. **Update on contingency fund balance** – Before any action taken at this meeting, 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.
24. **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.
25. **Set future meeting schedule, next meeting date, and possible agenda items** – The next meeting is scheduled for June 8, 2021 at 8:30 a.m. Agenda items include review of audit results and RLF process.
26. **Review of Invoices** - After review of the invoices, a motion was made by Jones/Nelan to approve the payment of invoices totaling \$6,312,012.94. The motion passed 4-0.
27. **Adjourn** – A motion was made by Kutz/Rinard to adjourn at 10:39 a.m. The motion passed 4-0.

Respectfully submitted,

Russell Kutz, Secretary
Finance Committee
Jefferson County
/mad

COSO Framework for internal controls

Control Environment	Risk Assessment	Control Activities	Information and Communication	Monitoring Activities
<ol style="list-style-type: none"> 1. Demonstrates commitment to integrity and ethical values. 2. Exercises oversight responsibility. 3. Establishes structure, authority, and responsibility. 4. Demonstrates commitment to competence. 5. Enforces accountability. 	<ol style="list-style-type: none"> 6. Specifies suitable objectives. 7. Identifies and analyzes risk. 8. Assesses fraud risk. 9. Identifies and analyzes significant change. 	<ol style="list-style-type: none"> 10. Selects and develops control activities. 11. Selects and develops general controls over technology. 12. Deploys through policies and procedures. 	<ol style="list-style-type: none"> 13. Uses relevant information. 14. Communicates internally. 15. Communicates externally. 	<ol style="list-style-type: none"> 16. Conducts ongoing and/or separate evaluations. 17. Evaluates and communicates deficiencies.

Jefferson County Internal Control overview

Purchases

Any purchase >\$5,000 requires a requisition. A requisition is a request to purchase. The \$5,000 threshold triggers a requirement to seek quotes. Those quotes are scanned into Munis and attached to the requisition. The requisition is electronically approved first by the department head, then Donna in Finance to make sure the proper documentation is attached, then Ben. After Ben approves the requisition is converted to a PO which is formal permission to purchase.

After the purchase is made and goods/services are delivered, the department will receive an invoice. This invoice is entered into Munis and a copy is scanned into the system for support. The invoice is electronically routed to the department head for approval, and then to Donna, and if it is greater than \$1,000 Ben must also approve. Sometimes there is an additional layer of approval of myself or Tammy if the expense is coded to a grant (such as CARES). Donna generates the checks and any check >\$5,000 must be physically signed by either the Clerk or the Treasurer. Treasurer balances cash daily and reviews the cleared checks.

A list of checks is provided monthly to the Finance Committee and they have the opportunity to question any transaction they like.

Receipts

Cash is receipted by the departments and deposited to the Treasurer's office with a receipt and any supporting documentation. The Treasurer will recount the deposit and reconcile to the receipt, and enter into JDE which issues a Treasurer's receipt to the department. Treasurer will summarize the receipts in the afternoon, prepare deposit slip and reconcile deposit slip to the total of the receipts generated. The system will generate a daily cash report which is given to Finance along with the supporting documentation. The system also generates a text file with the account information which is put on the network. The next day, Finance will review the daily cash report and reconcile to the support, and upload the deposit file into Munis. Once the file is loaded, the Treasurer will reconcile Munis to the online bank balance.

Cash reconciliations

Informal reconciliations are prepared daily and a formal cash reconciliation is performed monthly by the Treasurer. Finance is given the monthly reconciliation and reviews and approves after agreeing the balances on the reconciliation to Munis and the bank statement.

Journal entries and reporting

Finance assigns rights to enter journal entries. Any department can request these rights, we will grant them if we determine that the department possesses the necessary skill level to enter. Any support for the entry must be attached to the entry in Munis. Finance must review and electronically approve all JEs before they are posted. Finance is the only department that can post JEs. If a JE is initiated by a Finance staff, a different Finance staff must review and post.

Finance closes each month by the 21st of the following month. Each department reports to a committee that reviews its monthly budget to actual reports after month end close. The Finance Committee is given a summary of all of the departments as well and can ask any questions they like to satisfy themselves that the amounts they are reviewing are accurate.

The annual results are presented to the Finance Committee during the March meeting, prior to the financial statements being drafted. At the time the results are presented, no further adjustments are anticipated at the fund level.

MIS Contingency Transfer Request

Wireless access points - Courthouse	\$ 44,131
ArcServe backup solution	97,000
PolyCom	35,000
Courtroom technology	25,000
Judge Hue courtroom updates	<u>7,000</u>
Total contingency transfer request	<u>\$ 208,131</u>

Other discussion items:

- Technology update UWX conference rooms 8-9
- Fiber for Fair Park
- High speed solution for Annex
- Technology solution for land departments - tax billing/permitting
- GIS

RESOLUTION NO. 2021- _____

Establishing Procedures and Policies related to Jefferson County's Allocation of American Rescue Plan Act of 2021 Funds.

Executive Summary

The American Rescue Plan Act of 2021 was signed into law in the 1st quarter of 2021 as an additional round of stimulus to assist in the economic recovery from COVID-19 and its related impacts. This Act provides local governments with funds to assist in their recovery efforts both as an organization and within their communities. Jefferson County will receive a direct allocation from the federal government of approximately \$16.4 million. Cities, villages, and towns located in Jefferson County will also be receiving funds under this Act. Payments will be disbursed in two installments in 2021 and 2022 with funds needing to be utilized by the end of 2024. Four broad categories for use of these funds were established in the Act which include recovery, assistance for essential personnel, revenue preservation, and infrastructure. The Department of Treasury has been tasked with developing regulatory guidance to further define the use of these funds.

With this generational infusion of dollars, it is important to establish procedures and policies for use of these funds to help ensure comprehensive and efficient planning efforts combined with established fiscal and budgetary practices and policies.

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

WHEREAS, the American Rescue Plan Act of 2021 provides for an allocation to local governments to assist in the recovery of local communities, and

WHEREAS, Jefferson County will receive approximately \$16.4 million, paid in two installments in 2021 and 2022, with funds needing to be utilized by the end of 2024, and

WHEREAS, it is necessary to develop policies, procedures, and oversight to ensure the appropriate utilization of these funds.

NOW, THEREFORE, BE IT RESOLVED by the Jefferson County Board of Supervisors that the following procedures and policies will be implemented in the utilization of American Rescue Plan Act funds:

- a) Funds will be utilized in a manner consistent with the guidance issued by the U.S. Department of the Treasury for Coronavirus State and Local Recovery Funds; the recently adopted Jefferson County Comprehensive Plan; the Jefferson County Strategic Plan; the Jefferson County Parks Recreation and Outdoor Space Plan; and the Jefferson County Community Health Improvement Plan and Process.
- b) Spending will be focused on programs and projects that are one-time investments which will either have a defined duration or developed to be sustainable after the expiration of American Rescue Plan Act funds;
- c) The County Administrator will create a plan that meets the following criteria;
 - a. Develop strategies and structures to implement priority goals established in the recently adopted Comprehensive Plan Implementation Chapter, working with staff and consultants to accelerate applicable sections aligned with the American Rescue

Plan Act.

- b. Identify internal needs that align with the legislative intent and Treasury Guidelines for the expenditure of American Rescue Plan Act funds. Reach out to local governments, non-profit organizations, and other stakeholders to identify collaborative efforts and projects in the expenditure of American Rescue Plan Act funds.
- c. Develop administrative controls and staffing assistance to monitor and maintain compliance with the American Rescue Plan Act requirements to include the use of limited term employees and/or consultants as needed.
- d. Monitor opportunities from other entities at the state and federal levels to maximize opportunities for Jefferson County communities while limiting duplication of programs where practicable.
- e. Limit the use of American Rescue Plan Act funds if other state or federal funding sources are available for the same project.

BE IT FURTHER RESOLVED that a joint committee of the Executive Committee and Finance Committee is hereby established to provide policy oversight and guidance on the expenditure of American Rescue Plan Act funds, with formal approval for such expenditures by the Jefferson County Board of Supervisors through the annual budget or as a budget adjustment.

Fiscal Note: It is estimated that Jefferson County will receive approximately \$16.4 million in American Rescue Plan 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:_____

Referred By:
Executive Committee and Finance Committee

6-08-2020

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



RESOLUTION NO. 2021-

Authorizing County Courthouse, Sheriff's Office, and Jail Renovation Project

Executive Summary

Over the last several years, Jefferson County has continued to evaluate the condition of County facilities to ensure that its long-term operational needs are being addressed. This has included the Courthouse, Sheriff's Office, Jail (Courthouse facility), highway facilities and south campus operations primarily focused on health and human services operations. During the evaluation process, it was determined that the Courthouse facility is most in need of renovation and upgrades.

The Courthouse was built in various phases starting in 1961, with additions in 1966 and 1991. Today, much of the Courthouse is original construction with original equipment. As a result, there has been an increasing failure rate related to mechanical, electrical and plumbing systems. Most of these systems have significantly exceeded their life expectancy and are either continually in need of repair or are likely to need repairs in the near future. Further, the Courthouse does not meet current building codes, provide for basic life/safety measures, or the Americans with Disabilities Act requirements. In reviewing how to address the future needs of the Courthouse facility, a determination was made to review Courthouse operations in addition to mechanical, electrical and plumbing systems. This includes life, safety, and security needs, Information Technology needs, general operational needs, and compliance with current codes and regulations such as the Department of Corrections (jail), Supreme Court Rules (court system), Americans with Disabilities Act, and various other applicable building codes.

In 2019, the Building and Grounds Committee interviewed consultants to evaluate the operational needs of the Courthouse. Potter Lawson and Partners was selected as the design team and approved by the County Board. During 2020, Potter Lawson's review of the Courthouse facility consisted of reviewing mechanical, electrical, and plumbing systems, and advising of code deficiencies, security needs, technology needs and necessary upgrades to meet the future demands of Courthouse operations. This process included input from county staff and elected officials.

In October of 2020, after presentations to the Building and Grounds Committee, a report was presented to the County Board. This report included a mechanical, electrical, and plumbing systems analysis and a new space configuration to include three primary additions to the Courthouse facility. The total project cost at that time was estimated at \$33 million with \$17 million to replace the mechanical, electrical and plumbing systems. Financing options were presented to the Board and included discussion that interest was at historically low rates.

On Feb 19th, 2021, a Joint meeting of the Executive Committee (5-0), Finance Committee (5-0) and Building & Grounds Committee (4-1) determined it was appropriate to continue to evaluate the Courthouse facility renovation project, and also determined that additional design services were needed to finalize the scope of the project. On March 9th, 2021, the County Board approved this recommendation by a 27 to 1 vote.

After this County Board action, Potter Lawson continued to review and further define the scope of the Courthouse facility renovation project by reviewing space needs with staff, and conducting additional analysis of mechanical, plumbing and electrical plans to include updated cost estimates. The results of these additional efforts were presented to the County Board on May 11th, 2021. This included an updated project cost estimate of approximately \$35 million.

On June 2nd, 2021, the Building and Grounds Committee recommended by a 3 to1 vote that the county proceed with the project as developed by Potter Lawson.

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

WHEREAS, it is in the best interests of Jefferson County to continue with renovation plans for the Courthouse facility and Sheriff's Department.

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board of Supervisors hereby approves the Courthouse facility renovation project as presented with funding for this project requiring additional action by the County Board at a later date.

BE IT FURTHER RESOLVED that the County Administrator is directed to start the next phase of design services, procure construction management services, procure owner's representation services, and develop a more defined financial model for this project.

Fiscal Note: Funds for the total project will be provided through current cash available and debt issued by the county over three years. The project is estimated to cost \$35 million. At the time it becomes necessary to issue debt for this project, a three-quarters vote of the full Board of Supervisors will be required to authorize the debt issuance.

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

Referred By:
Building & Grounds Committee

06-08-2021

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

06/03/2021
13:00:49

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2021 01 TO 2021 04

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	-166,866.24	.00	-333,732.43	33.3%
12201 412100 Sales Taxes From County	-150	0	-150	-40.42	.00	-109.58	26.9%
12201 451004 Garnishment Fees	-50	0	-50	-15.00	.00	-35.00	30.0%
12201 451005 Child Support Fees	-1,000	0	-1,000	-214.76	.00	-785.24	21.5%
12201 451312 Emp Payroll Charges	-180	0	-180	-30.00	.00	-150.00	16.7%
12201 486002 Unclaimed Funds Revenue	0	0	0	-33,671.37	.00	33,671.37	.0%
12201 699999 Budgetary Fund Balance	0	-130,000	-130,000	.00	.00	-130,000.00	.0%
<hr/>							
12202 Dental Insurance Allocation							
12202 451026 Retiree Ins Premium Recovery	-15,000	0	-15,000	-4,535.12	.00	-10,464.88	30.2%
12202 451032 Cobra Premium Recovery	-2,600	0	-2,600	-738.48	.00	-1,861.52	28.4%
12202 451043 County Board Premiums	0	0	0	-700.00	.00	700.00	.0%
12202 451045 Employee Premiums	-470,000	0	-470,000	-170,839.38	.00	-299,160.62	36.3%
TOTAL General Fund	-989,579	-130,000	-1,119,579	-377,650.77	.00	-741,927.90	33.7%
TOTAL REVENUES	-989,579	-130,000	-1,119,579	-377,650.77	.00	-741,927.90	

06/03/2021
13:08:23

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 1
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FROM 2021 01 TO 2021 04

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	65,627.38	.00	131,209.68	33.3%
12201 511210 Wages-Regular	145,576	0	145,576	46,912.22	.00	98,663.61	32.2%
12201 511210 22101 Wages-Regular	0	0	0	468.04	.00	-468.04	.0%
12201 511220 Wages-Overtime	0	0	0	287.82	.00	-287.82	.0%
12201 511330 Wages-Longevity Pay	945	0	945	.00	.00	945.00	.0%
12201 512141 Social Security	25,468	0	25,468	8,291.23	.00	17,177.00	32.6%
12201 512141 22101 Social Security	0	0	0	31.98	.00	-31.98	.0%
12201 512142 Retirement (Employer)	23,177	0	23,177	7,615.83	.00	15,560.83	32.9%
12201 512142 22101 Retirement (Employer)	0	0	0	31.60	.00	-31.60	.0%
12201 512144 Health Insurance	42,748	0	42,748	15,277.13	.00	27,470.82	35.7%
12201 512144 22101 Health Insurance	0	0	0	141.27	.00	-141.27	.0%
12201 512145 Life Insurance	214	0	214	77.08	.00	137.24	36.0%
12201 512145 22101 Life Insurance	0	0	0	.50	.00	-.50	.0%
12201 512151 HSA Contribution	4,500	0	4,500	2,167.65	.00	2,332.35	48.2%
12201 512151 22101 HSA Contribution	0	0	0	82.35	.00	-82.35	.0%
12201 512173 Dental Insurance	4,344	0	4,344	1,593.87	.00	2,750.13	36.7%
12201 512173 22101 Dental Insurance	0	0	0	9.44	.00	-9.44	.0%
12201 521213 Accounting & Auditing	19,100	0	19,100	.00	13,464.00	5,636.00	70.5%
12201 521219 Other Professional Serv	3,700	0	3,700	.00	.00	3,700.00	.0%
12201 521296 Computer Support	3,420	0	3,420	1,036.12	.00	2,383.88	30.3%
12201 531311 Postage & Box Rent	2,400	0	2,400	855.98	.00	1,544.02	35.7%
12201 531312 Office Supplies	2,600	0	2,600	55.71	.00	2,544.29	2.1%
12201 531313 Printing & Duplicating	1,200	0	1,200	1,081.30	.00	118.70	90.1%
12201 531324 Membership Dues	910	0	910	690.00	.00	220.00	75.8%
12201 532325 Registration	1,820	0	1,820	1,550.00	.00	270.00	85.2%
12201 532334 Commercial Travel	1,000	0	1,000	.00	.00	1,000.00	.0%
12201 532335 Meals	300	0	300	.00	.00	300.00	.0%
12201 532336 Lodging	2,000	0	2,000	.00	.00	2,000.00	.0%
12201 533225 Telephone & Fax	100	0	100	26.26	.00	73.74	26.3%
12201 535242 Maintain Machinery & Equip	700	0	700	170.51	.00	529.49	24.4%
12201 571004 IP Telephony Allocation	672	0	672	224.00	.00	448.00	33.3%
12201 571005 Duplicating Allocation	49	0	49	16.32	.00	32.68	33.3%
12201 571009 MIS PC Group Allocation	11,474	0	11,474	3,824.68	.00	7,649.32	33.3%
12201 571010 MIS Systems Grp Alloc(ISIS)	3,522	0	3,522	1,174.00	.00	2,348.00	33.3%
12201 591519 Other Insurance	3,203	0	3,203	1,140.84	.00	2,061.78	35.6%
12201 594818 Capital Computer	0	130,000	130,000	.00	.00	130,000.00	.0%
<hr/>							
12202 Dental Insurance Allocation							
12202 599982 Retiree Dental Claims	12,000	0	12,000	4,061.30	.00	7,938.70	33.8%

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Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2021 01 TO 2021 04

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<hr/>							
13201 County Treasurer							
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13201 411100 General Property Taxes	650,097	0	650,097	216,698.84	.00	433,397.67	33.3%
13201 411300 DNR Pilot	-55,000	0	-55,000	-61,733.72	.00	6,733.72	112.2%
13201 411500 Managed Forest	-5,000	0	-5,000	-3,839.49	.00	-1,160.51	76.8%
13201 418100 Interest On Taxes	-300,000	0	-300,000	-129,071.17	.00	-170,928.83	43.0%
13201 441030 Ag Use Conversion Penalty	-20,000	0	-20,000	-1,247.27	.00	-18,752.73	6.2%
13201 451007 Treasurers Fees	-500	0	-500	-160.00	.00	-340.00	32.0%
13201 481001 Interest & Dividends	-500,000	0	-500,000	-198,764.25	.00	-301,235.75	39.8%
13201 481004 Fair Market Value Adjustment	0	0	0	221,526.94	.00	-221,526.94	.0%
13201 486004 Miscellaneous Revenue	0	0	0	-1,250.00	.00	1,250.00	.0%
13202 Tax Deed Expense							
<hr/>							
13202 451030 Foreclosure Reimbursement	0	0	0	-595.00	.00	595.00	.0%
13202 482002 Rent Of County Property	-5,000	0	-5,000	.00	.00	-5,000.00	.0%
13202 483005 Gain/Loss-Sale Forclosed Prpt	-30,000	0	-30,000	-96,419.21	.00	66,419.21	321.4%
13203 Plat Books							
<hr/>							
13203 451010 Sale Of Maps & Plat Books	-2,200	0	-2,200	593.87	.00	-2,793.87	27.0%
13203 451308 Postage Fees	-100	0	-100	-9.00	.00	-91.00	9.0%
TOTAL General Fund	-267,703	0	-267,703	-54,269.46	.00	-213,434.03	20.3%
TOTAL REVENUES	-267,703	0	-267,703	-54,269.46	.00	-213,434.03	

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Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2021 01 TO 2021 04

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	546.40	.00	5,453.60	9.1%
12202 599986 Administrative Fees Dental	24,000	0	24,000	8,200.50	.00	15,799.50	34.2%
12202 599989 Employee Dental Claims	444,500	0	444,500	142,194.82	.00	302,305.18	32.0%
12202 599992 Administrative Dental Retiree	1,100	0	1,100	272.64	.00	827.36	24.8%
TOTAL General Fund	989,579	130,000	1,119,579	315,736.77	13,464.00	790,377.90	29.4%
TOTAL EXPENSES	989,579	130,000	1,119,579	315,736.77	13,464.00	790,377.90	

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Jefferson County
FLEXIBLE PERIOD REPORT

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FROM 2021 01 TO 2021 04

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	ACTUALS	ENCUMBRANCES	AVAILABLE	PCT
100 General Fund	APPROP	ADJSTMTS	BUDGET			BUDGET	USED
<hr/>							
13201 County Treasurer							
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13201 511110 Salary-Permanent Regular	79,914	0	79,914	26,155.60	.00	53,758.00	32.7%
13201 511210 Wages-Regular	37,994	0	37,994	10,773.65	.00	27,219.86	28.4%
13201 511330 Wages-Longevity Pay	192	0	192	.00	.00	192.00	.0%
13201 512141 Social Security	8,500	0	8,500	2,648.81	.00	5,851.14	31.2%
13201 512142 Retirement (Employer)	7,972	0	7,972	2,492.69	.00	5,479.00	31.3%
13201 512144 Health Insurance	32,061	0	32,061	9,780.53	.00	22,280.40	30.5%
13201 512145 Life Insurance	11	0	11	2.35	.00	8.69	21.3%
13201 512151 HSA Contribution	3,150	0	3,150	374.49	.00	2,775.51	11.9%
13201 512173 Dental Insurance	2,318	0	2,318	671.11	.00	1,647.29	28.9%
13201 521232 Investment Advisor Fees	31,000	0	31,000	7,715.97	.00	23,284.03	24.9%
13201 531298 United Parcel Service	100	0	100	.00	.00	100.00	.0%
13201 531311 Postage & Box Rent	8,000	0	8,000	971.32	.00	7,028.68	12.1%
13201 531312 Office Supplies	1,000	0	1,000	396.11	.00	603.89	39.6%
13201 531313 Printing & Duplicating	200	0	200	.00	.00	200.00	.0%
13201 531314 Small Items Of Equipment	200	0	200	.00	.00	200.00	.0%
13201 531321 Publication Of Legal Notice	3,000	0	3,000	.00	.00	3,000.00	.0%
13201 531324 Membership Dues	100	0	100	100.00	.00	.00	100.0%
13201 531326 Advertising	500	0	500	.00	.00	500.00	.0%
13201 532332 Mileage	200	0	200	.00	.00	200.00	.0%
13201 532335 Meals	35	0	35	.00	.00	35.00	.0%
13201 532336 Lodging	400	0	400	.00	.00	400.00	.0%
13201 533225 Telephone & Fax	100	0	100	20.99	.00	79.01	21.0%
13201 535242 Maintain Machinery & Equip	200	0	200	122.53	.00	77.47	61.3%
13201 571004 IP Telephony Allocation	538	0	538	179.32	.00	358.68	33.3%
13201 571005 Duplicating Allocation	72	0	72	24.00	.00	48.00	33.3%
13201 571009 MIS PC Group Allocation	8,455	0	8,455	2,818.32	.00	5,636.68	33.3%
13201 571010 MIS Systems Grp Alloc(ISIS)	1,569	0	1,569	523.00	.00	1,046.00	33.3%
13201 591519 Other Insurance	1,123	0	1,123	392.40	.00	730.97	34.9%
13201 593256 Bank Charges	1,500	0	1,500	450.60	.00	1,049.40	30.0%
<hr/>							
13202 Tax Deed Expense							
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13202 521212 Legal	1,000	0	1,000	10.00	.00	990.00	1.0%
13202 521255 Paper Service	1,000	0	1,000	225.00	.00	775.00	22.5%
13202 521273 Title Search	5,000	0	5,000	-4,950.00	.00	9,950.00	99.0%
13202 529299 Purchase Care & Services	3,000	0	3,000	.00	.00	3,000.00	.0%
13202 531311 Postage & Box Rent	600	0	600	340.42	.00	259.58	56.7%

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Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2021 01 TO 2021 04

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	.00	400.00	.0%
13202 531321 Publication Of Legal Notice	15,000	0	15,000	800.76	.00	14,199.24	5.3%
13202 531326 Advertising	2,000	0	2,000	.00	.00	2,000.00	.0%
13202 533221 Water	2,000	0	2,000	.00	.00	2,000.00	.0%
13202 593742 Uncollected Taxes	5,000	0	5,000	1,374.84	.00	3,625.16	27.5%
13203 Plat Books							
13203 531349 Other Operating Expenses	2,300	0	2,300	.00	.00	2,300.00	.0%
TOTAL General Fund	267,703	0	267,703	64,414.81	.00	203,288.68	24.1%
TOTAL EXPENSES	267,703	0	267,703	64,414.81	.00	203,288.68	

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Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2021 01 TO 2021 04

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	ACTUALS	ENCUMBRANCES	AVAILABLE	PCT
100 General Fund	APPROP	ADJSTMTS	BUDGET			BUDGET	USED
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11301 Child Support							
11301 411100 General Property Taxes	-133,426	0	-133,426	-44,475.32	.00	-88,950.60	33.3%
11301 421001 State Aid	-112,887	0	-112,887	-56,443.00	.00	-56,444.00	50.0%
11301 421010 M S L Incentives	-15,000	0	-15,000	-1,970.09	.00	-13,029.91	13.1%
11301 421012 State Aid Cs + All Others	-751,822	0	-751,822	-203,475.92	.00	-548,346.08	27.1%
11301 421013 Other Dept Wage Retention	-17,171	0	-17,171	-8,524.98	.00	-8,646.02	49.6%
11301 421014 State Aid Wages Allocation	107,282	0	107,282	25,574.93	.00	81,707.07	23.8%
11301 421050 CS Performance Based Inc	-163,212	0	-163,212	.00	.00	-163,212.00	.0%
11301 421096 State Aid Medical Support	-8,000	0	-8,000	.00	.00	-8,000.00	.0%
11301 421097 State Aid E-filing	-20,088	0	-20,088	.00	.00	-20,088.00	.0%
11301 442004 Extradition Reimbursement	-2,000	0	-2,000	-75.05	.00	-1,924.95	3.8%
11301 451011 CS Prog Fee Reduce 66%	9,240	0	9,240	3,217.51	.00	6,022.49	34.8%
11301 451013 NIVD Activities Reduction	-2,800	0	-2,800	-638.98	.00	-2,161.02	22.8%
11301 451014 CS Program Fees	-13,000	0	-13,000	-6,112.78	.00	-6,887.22	47.0%
11301 455003 Non-IVD Service Fees	-1,400	0	-1,400	-358.00	.00	-1,042.00	25.6%
11301 699999 Budgetary Fund Balance	-6,859	-8,900	-15,759	.00	.00	-15,759.00	.0%
TOTAL General Fund	-1,131,143	-8,900	-1,140,043	-293,281.68	.00	-846,761.24	25.7%
TOTAL REVENUES	-1,131,143	-8,900	-1,140,043	-293,281.68	.00	-846,761.24	

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Jefferson County
FLEXIBLE PERIOD REPORT

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FROM 2021 01 TO 2021 04

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	89,835.33	.00	174,001.44	34.0%
11301 511210 Wages-Regular	467,425	0	467,425	153,887.45	.00	313,537.43	32.9%
11301 511220 Wages-Overtime	5,229	0	5,229	114.05	.00	5,114.90	2.2%
11301 511330 Wages-Longevity Pay	1,954	0	1,954	.00	.00	1,953.75	.0%
11301 512141 Social Security	54,658	0	54,658	17,844.07	.00	36,814.13	32.6%
11301 512142 Retirement (Employer)	49,845	0	49,845	16,458.98	.00	33,386.01	33.0%
11301 512144 Health Insurance	144,011	0	144,011	52,564.83	.00	91,446.17	36.5%
11301 512145 Life Insurance	305	0	305	109.05	.00	195.95	35.8%
11301 512151 HSA Contribution	13,200	0	13,200	1,845.00	.00	11,355.00	14.0%
11301 512173 Dental Insurance	11,263	0	11,263	4,189.37	.00	7,073.63	37.2%
11301 521255 Paper Service	12,300	0	12,300	2,524.00	.00	9,776.00	20.5%
11301 521256 Genetic Tests	6,500	0	6,500	1,518.00	.00	4,982.00	23.4%
11301 521296 Computer Support	2,675	0	2,675	1,549.87	.00	1,125.13	57.9%
11301 529160 Interpreter Fee	4,600	0	4,600	1,591.50	.00	3,008.50	34.6%
11301 531003 Notary Public Related	240	0	240	120.00	.00	120.00	50.0%
11301 531303 Computer Equipmt & Software	2,100	0	2,100	149.99	.00	1,950.01	7.1%
11301 531310 Postage Special	225	0	225	79.46	.00	145.54	35.3%
11301 531311 Postage & Box Rent	17,900	0	17,900	4,637.72	.00	13,262.28	25.9%
11301 531312 Office Supplies	2,000	0	2,000	280.22	.00	1,719.78	14.0%
11301 531313 Printing & Duplicating	3,547	0	3,547	274.22	.00	3,272.78	7.7%
11301 531314 Small Items Of Equipment	900	0	900	34.98	.00	865.02	3.9%
11301 531321 Publication Of Legal Notice	900	0	900	170.00	.00	730.00	18.9%
11301 531323 Subscriptions-Tax & Law	0	0	0	208.12	.00	-208.12	.0%
11301 531324 Membership Dues	1,612	0	1,612	350.00	.00	1,262.00	21.7%
11301 531348 Educational Supplies	450	0	450	203.40	.00	246.60	45.2%
11301 532325 Registration	2,740	8,900	11,640	2,251.00	.00	9,389.00	19.3%
11301 532332 Mileage	700	0	700	.00	.00	700.00	.0%
11301 532335 Meals	700	0	700	.00	.00	700.00	.0%
11301 532336 Lodging	1,883	0	1,883	88.97	.00	1,794.03	4.7%
11301 532339 Other Travel & Tolls	325	0	325	.00	.00	325.00	.0%
11301 532340 Contracted Extraditions	8,700	0	8,700	.00	.00	8,700.00	.0%
11301 533225 Telephone & Fax	525	0	525	137.42	.00	387.58	26.2%
11301 535242 Maintain Machinery & Equip	3,250	0	3,250	980.29	.00	2,269.71	30.2%
11301 571004 IP Telephony Allocation	2,152	0	2,152	717.32	.00	1,434.68	33.3%
11301 571005 Duplicating Allocation	389	0	389	129.68	.00	259.32	33.3%
11301 571009 MIS PC Group Allocation	26,571	0	26,571	8,857.00	.00	17,714.00	33.3%
11301 571010 MIS Systems Grp Alloc(ISIS)	8,696	0	8,696	2,898.68	.00	5,797.32	33.3%
11301 591519 Other Insurance	6,836	0	6,836	2,453.52	.00	4,382.86	35.9%

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Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2021 01 TO 2021 04

ACCOUNTS FOR:
100 General Fund

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL General Fund	1,131,143	8,900	1,140,043	369,053.49	.00	770,989.43	32.4%
TOTAL EXPENSES	1,131,143	8,900	1,140,043	369,053.49	.00	770,989.43	

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

Ledger Date	Description	General (599900)	Other (599908)	Vested Benefits (599909)	Authority
1-Jan-21	Tax Levy	518,579.00	105,960.00	300,000.00	
5-Nov-20	Transfer to Clerk of Courts for Farm Drainage Board	(10,000.00)			Finance Committee
9-Mar-21	Carryforward		3,376,000.00		County Board
6-May-21	Transfer to Zoning for WeEnergies project	(10,000.00)			Finance Committee
Total amount available		498,579.00	3,481,960.00	300,000.00	
Net		498,579.00	3,481,960.00	300,000.00	