

**Finance Committee Agenda** \*REVISED 07-02-2021

**Jefferson County**

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

Date: Thursday July 8, 2021

Time: 9:30 a.m. or immediately following the joint Finance/Executive Committee meeting.

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 June 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 approval of bid and authorization for County Administrator to enter into contract for Workforce Development Building gutter and downspout project
9. Discussion and possible action on approval of bid and authorization for County Administrator to enter into contract for civil work on 911 infrastructure project
10. Discussion and possible action on approval of bid and authorization for County Administrator to enter into contract for water main project located at the south campus
11. Discussion and possible action on establishing parameters for Revolving Loan Fund Program
12. Discussion and possible action on investment of America Rescue Plan Act funding
13. Discussion and possible action on Initial Resolution Authorizing General Obligation Bonds for funding potential improvements to Courthouse, Sheriff's complex and jail
14. 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
15. Discussion and Possible action on claim from Jim Nelson for damage to his windshield caused by county highway vehicle
16. **\*Discussion and Possible action on Out-of-State Travel – Health Department**
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 May 2021-Finance Department
21. Review of the financial statements and department update for May 2021-Treasurer's Office
22. Review of the financial statements and department update for May 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

Register in advance for this meeting:  
[https://zoom.us/meeting/register/tJMocuCvpj4vHdbpKQyglAcWm\\_rKSxeOauzu](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, 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  
June 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 Anita Martin. Staff in attendance were County Administrator, Ben Wehmeier; Finance Director, Marc DeVries; Assistant Finance Director, Tammy Worzalla; Financial Systems Specialist, Cindy Diestelmann; MIS Director, John Rageth; Assistant Treasurer, Kelly Stade; Corporation Counsel, Blair Ward; and Paralegal, Sarana Stolar. Members of the public present were Jake Lenell from CliftonLarsonAllen.
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 May 6, 2021**- A motion was made by Rinard/Jaeckel to approve the minutes for May 6, 2021. The motion passed 5-0.
6. **Communications** – None.
7. **Public Comment** – None.
8. **Presentation of 2020 audit results by CliftonLarsonAllen** – Jake Lenell from CliftonLarsonAllen presented the audit results to the Finance Committee. There were no audit adjustments or findings to report. No action was taken.
9. **Discussion on Jefferson County's internal controls** – Director DeVries discussed the internal controls over various transaction cycles and answered questions from the Committee. No action taken.
10. **Discussion and possible action on contingency transfer for legal fees associated with liquid natural gas storage project** – The Committee approved a budget transfer from contingency to legal fees line items in the Zoning (\$20,000) and Corporation Counsel (\$5,000) departments. Motion by Rinard/Jaeckel to approve the contingency transfer. The motion passed 5-0.
11. **Discussion and possible action on contingency transfer to Management Information Services for emergency technology equipment** – Director Rageth explained that due to equipment failures occurring sooner than anticipated, items originally budgeted in the 5-year capital plan for 2022 needed replacement in 2021. A contingency transfer in the amount of \$208,131 is requested for

wireless access points, ArcServe backup solution, PolyCom, Courtroom technology and updates. Motion by Jaeckel/Rinard to approve the contingency transfer. The motion passed 5-0.

- 12. Discussion and possible action on establishing parameters for Revolving Loan Fund Program –** Wehmeier discussed the proposed lending guidelines for the Jefferson County Revolving Loan Fund Program. The Committee suggested to clarify how an interest rate would be arrived at. Wehmeier explained that the interest rate could depend on numerous factors including the amount of risk perceived and the term of the loan. No action was taken.
- 13. Discussion and possible action on investment of American Rescue Plan Act funding –** County Administrator Wehmeier explained some minor changes were made to the wording of the resolution since last month when it was first exposed to the Committee. Motion by Jones/Jaeckel to approve the resolution and forward to the County Board of Supervisors for consideration. The motion passed 5-0.
- 14. Discussion and possible action on funding for potential improvements to Courthouse, Sheriff's complex, and jail –** Wehmeier explained that he and Director DeVries had met with the bond consultants at Ehlers to discuss the potential funding for Courthouse, Sheriff's complex and Jail improvements. Two scenarios were presented, one for a \$35 million issue and another for a \$32 million issue. The scenarios also demonstrated tax impacts to an average homeowner with a taxable value of \$250,000. No action was taken.
- 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 –** No action was taken.
- 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 –** Motion by Jones/Rinard to convene into closed session. The motion passed 5-0.
- 17. Reconvene in open session for action on closed session items if necessary –** Motion by Jones/Rinard to reconvene into open session. The motion passed 5-0. Motion by Jones/Jaeckel to authorize Corporation Counsel Blair Ward to enter into an agreement on behalf of Jefferson County with Troy Taft for Taft to pay \$800 per month towards his delinquent tax balance and that as long as Taft is making monthly payments, Jefferson County will not foreclose on Taft's property. The motion passed 5-0.
- 18. 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.
- 19. Review of the financial statements and department update for April 2021 - Finance Department –** No action taken.

- 20. Review of the financial statements and department update for April 2021 - Treasurers Department** – No action taken.
- 21. Review of the financial statements and department update for April 2021 - Child Support Department** - No action taken.
- 22. Update on contingency fund balance** – Before any action taken at this meeting, the balance of the 2021 contingency funds is \$498,579. The other contingency line, after adjustments for carryforwards is \$3,481,960, and the vested benefits balance is \$300,000.
- 23. Discussion of funding for projects related to the new Highway Facilities and sale of old Highway Facilities.** Wehmeier updated the Committee on the progress of the old highway site.
- 24. Set future meeting schedule, next meeting date, and possible agenda items** – The next meeting is scheduled for July 8, 2021 at 8:30 a.m. Agenda items include approval of bids for water main project, approval of bids for 911 infrastructure civil work, approval of bids for gutter and roof work on the Workforce Development building, and RLF lending guidelines.
- 25. Review of Invoices** - After review of the invoices, a motion was made by Jones/Nelan to approve the payment of invoices totaling \$4,884,649.90. The motion passed 5-0.
- 26. Adjourn** – A motion was made by Kutz/Rinard to adjourn at 10:35 a.m. The motion passed 5-0.

Respectfully submitted,

Russell Kutz, Secretary  
Finance Committee  
Jefferson County  
/mad

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

**Accepting bid for improvements to Workforce Development building roofing**

Executive Summary

During the winter of 2020-21, a buildup of ice on the roof of the Workforce Development building caused damage to the gutters, creating an unsafe work environment. Jefferson County engaged StrucRite architects and Maas Construction to develop specifications for a request for bids to repair the damage caused and mitigate future damages to the building and sidewalks. On June 29, 2021, Jefferson County received bids from vendors for repairs to the Workforce Development building to include installation of new gutters and electrical improvements to address current and future damages caused by ice buildup. Members of Jefferson County’s administrative team have reviewed the bids and recommend that the Board of Supervisors authorize the County Administrator to enter into a contract with FJA Christiansen Roofing for roofing improvements in the amount of \$24,944 and Ready Electric in the amount of \$16,750 for electrical improvements. The Finance Committee reviewed this resolution at its July 8, 2021 meeting and recommended forwarding to the County Board of Supervisors for approval.

\_\_\_\_\_

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

WHEREAS, Jefferson County advertised a bid for roofing improvements to the Workforce Development Building, and

WHEREAS, such bids were received and opened on June 29, 2021, with the following results:

Description	Contractor Name	Base Bid	Alternate #1
Workforce Development - BP #01	FJA Christiansen Roofing	\$24,944.00	
	Capital City Sheet Metal	\$29,870.00	
Workforce Development - BP #02	Ready Electric	\$16,750.00	
	Jefferson Current Electric	\$20,635.00	
	KW Electric	\$37,400.00	\$12,800.00


NOW, THEREFORE, BE IT RESOLVED that the County Administrator is authorized to enter into a contract with FJA Christiansen Roofing in the amount of \$24,944, and Ready Electric in the amount of \$16,750.

*Fiscal Note: Roofing improvements to the Workforce Development Building will be funded with the Series 2020A bond proceeds. No budget adjustment is necessary.*

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

Referred By:  
Finance Committee

07-13-2021

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

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

**Accepting bid for radio communication project civil work**

Executive Summary

On June 15, 2021, the Sheriff’s Office received bids from vendors for radio communication project civil work for its 911 emergency telecommunications tower sites. Work at these sites generally includes installation of prefabricated precast equipment shelters, backup generator systems, ice bridges, chain link fence compounds, site grounding systems, and other general site improvements. The Sheriff’s Office and members of Jefferson County’s administrative team have reviewed the bids and recommend that the Board of Supervisors authorize the County Administrator to enter into a contract with Finish Excavating, Inc., for radio communication project civil work in the amount of \$636,227. The Finance Committee reviewed this resolution at its July 8, 2021 meeting and recommended forwarding to the County Board of Supervisors for approval.

\_\_\_\_\_

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

WHEREAS, the Jefferson County Sheriff’s Office advertised a bid for radio communication project civil work, and

WHEREAS, such bids were received and opened on June 15, 2021, with the following results:

	<u>Finish Excavating</u>	<u>Joe Daniels Construction Co.</u>	<u>Vinco, Inc.</u>	<u>Pieper Electric, Inc.</u>	<u>Structural Tower Services, Inc.</u>
Base bid	\$ 628,532.00	\$ 837,488.00	\$ 840,496.00	\$ 1,073,579.00	\$ 1,596,000.00
Alternate 1A: Diesel uninstall	7,695.00	7,500.00	11,527.00	8,800.00	12,000.00
Total - Base bid with alternate	<u>\$ 636,227.00</u>	<u>\$ 844,988.00</u>	<u>\$ 852,023.00</u>	<u>\$ 1,082,379.00</u>	<u>\$ 1,608,000.00</u>


NOW, THEREFORE, BE IT RESOLVED that the County Administrator is authorized to enter into a contract with Finish Excavating, Inc., in the amount of \$636,227.

*Fiscal Note: Radio communication project civil work costs are included in the 911 telecommunications infrastructure project budget and will be funded with the Series 2020A bond proceeds. No budget adjustment is necessary.*

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

Referred By:  
Finance Committee

07-13-2021

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

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

**Accepting bid for water main project at south campus**

Executive Summary

During 2020, Jefferson County made improvements to its south campus buildings. While this project was ongoing, a water main leak was discovered. Replacement of the water main was not a part of the original project scope. Upon review of this issue, it was determined that it would be prudent to replace the water main as a part of the south campus improvements prior to the parking lot and Annex Road repaving. Jefferson County advertised a request for bids for the replacement of the water main and, as alternates, additional routing of water pipes and additional valves to the Hillside building. On June 29, 2021, the Jefferson County received one bid from Wondra Construction for water main replacement and alternates. Members of Jefferson County’s administrative team reviewed the bid and recommend that the Board of Supervisors authorize the County Administrator to enter into a contract with Wondra Construction, for water main replacement and alternates in the amount of \$234,706. The Finance Committee reviewed this resolution at its July 8, 2021 meeting and recommended forwarding to the County Board of Supervisors for approval.

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

WHEREAS, Jefferson County advertised a bid for water main replacement at the south campus, and

WHEREAS, one bid was received and opened on June 29, 2021, from Wondra Construction in the amount of \$200,476 for the base bid and \$34,230 for the alternates, for a total of \$234,706;


NOW, THEREFORE, BE IT RESOLVED that the County Administrator is authorized to enter into a contract with Wondra Construction in the amount of \$234,706.

*Fiscal Note: This project will be funded with the Series 2020A bond proceeds. No budget adjustment is necessary.*

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

Referred By:  
Finance Committee

07-13-2021

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



**JEFFERSON COUNTY  
REVOLVING LOAN FUND  
ADMINISTERED BY JCEDC**

**Goal:** To provide easily accessible gap financing to legally operating businesses within Jefferson County, to support business growth.

**Objective:** The fund will support business growth and the economic vibrancy of Jefferson County by:

1. Encouraging investments that enhance a businesses' productivity or operational efficiency
2. Supporting investments that enhance a businesses' ability to compete in a global marketplace
3. Encouraging investments that are necessary to retain or create jobs that pay at least Jefferson County average annual wage which equates to \$22.29/hr (2020BLS data).

**Loan Minimums/Maximums:** The JCRLF has the capacity to provide gap financing of up to 25% of total project costs; with a cap of \$275,000. The minimum loan considered by the fund will be \$25,000.

**Eligibility Criteria:** The RLF program is open and available to legal businesses within the corporate limits of Jefferson County.

*Eligible Applicants & Project Qualifications:*

- (1) Applicants must be named as an owner, sole proprietor, Chief Executive Officer or other officer authorized by the business to enter into contracts with the County of Jefferson on behalf of the business seeking assistance.
- (2) Eligible applicants will be representatives of legitimate for-profit businesses or proposed for-profit businesses, not engaging in the activities listed in the ineligible uses section of this document.
- (3) Applicants shall not be disqualified based on age, race, color, creed, religion, sex, national origin, ancestry, handicap, physical condition, developmental disability as defined in s. 51.01(5), Wis. Stats., marital status, sexual orientation, or other form of discrimination prohibited by the laws of the State of Wisconsin or the United States of America.
- (4) Applicants must submit a check for \$500 payable to the JCEDC, along with a completed application and all required attachments, for the process to move forward. Please note; if the loan is approved, \$250 of the \$500 will be applied toward repayment of the loan. Further, if the project requires an environmental review, the applicant will be responsible for all costs associated with the environmental review process.\*
- (5) Applicants with existing businesses will provide full financial information for three (3) years prior to the application date and financial projections for the next two years. Applicants seeking

assistance for proposed new businesses will provide personal financial information for three years prior to the application date and financial projections for the next three years.

6) Applicants must provide a description of the property and proof of ownership, if presently owned, to be used as collateral to secure the financing sought.

(7) Applicants must enter into an Authorization Agreement for Automated Debits/Deposits.

(8) In cases where the RLF does not have sufficient loan funds available to meet the gap financing need of the project, the JCEDC will work to identify other alternatives to close the financing gap.

*\*environmental reviews are generally necessary for projects requesting loan funds for the purchase or rehabilitation of real estate.*

**Eligible Uses:** Loans shall generally provide gap financing for eligible projects that will result in creating or retaining jobs in Jefferson County. Gap financing may be used for the following activities:

- (1) The acquisition of land, buildings, and fixed equipment.
- (2) Site preparation and the construction or reconstruction of buildings, or the installation of fixed equipment.
- (3) Clearance, demolition, or the removal of structures or the rehabilitation of buildings and other such improvements.
- (4) The payment of assessments for sewer, water, street, and other public utilities if the provision of the facilities will directly create or retain jobs.
- (5) Working capital for inventory and/or direct labor costs.
- (6) Purchase of machinery or equipment necessary to increase long-term productivity or efficiency outcomes.
- (7) Purchase of hardware, software or services necessary for businesses to enhance their digital presence and/or ability to complete sales utilizing a digital platform

**Ineligible Uses/Users:** Program funds shall not be available to certain applicants or for the activities as described below:

- (1) Refinancing or consolidating of existing debt.
- (2) Purchase of specialized equipment that is not essential to the business' operations.
- (3) Residential building construction or reconstruction (unless such reconstruction is intended to convert the building to a business, a mixed-use development, or an industrial operation).
- (4) Routine maintenance projects.
- (5) Professional services such as feasibility and marketing studies, accounting, management services, and other similar services. Note: Legal services incurred in the closing of a RLF loan are an eligible use.
- (6) Land/property/stocks deemed to be speculative investments or similar companies.
- (7) Real estate investment companies.
- (8) Lending institutions.

(9) Gambling operations.

(10) Any expenditure related to the project but occurring prior to the loan application being approved by the Loan Review Committee.

(11) Loans that are in conflict with Section 946.13 of the Wisconsin Statutes (Private Interest in Public Contract Prohibited). The Loan Review Committee reserves the right to identify other ineligible uses for the program.

(12) Applicants with outstanding property tax liabilities are ineligible.

**Minimum Project Qualifications:** To be eligible for funding, a proposed project must meet all of the following minimum requirements:

(1) Private Funds Leveraged. Borrowers must provide evidence of other funds to be used to complete the project as proposed. A lenders' letter of intent will be acceptable.

(2) Financial Feasibility and Business Viability. The applicant must demonstrate that the proposed project is viable and the business will have the economic ability to repay the funds.

(3) Project Completion. Projects shall be completed within 24 months from the date of the loan approval. Applicants shall provide the Jefferson County a project implementation schedule not exceeding 24 months for project completion and/or job creation. Please Note: should the project not be completed within the agreed-upon time frame, the project may be deemed out of compliance and the loan could be called. It is important for the borrower to work with JCEDC on any complications that may delay project completion within the agreed upon time frame.

**Application Process:** Prior to submitting an application, applicant shall discuss the program with the JCEDC staff. The JCEDC staff shall assist the applicant, as is reasonably necessary, in completing the application. All financial information shall be considered confidential. Staff may utilize the services of the SBDC at UW-Whitewater to assist applicants with financial projections or business plan development if needed.

**Timing & Review Process:** Applications may be submitted at any time during the calendar year. The process to approve a loan application includes a meeting with the loan review committee. If an application is recommended for approval, the Loan Review Committee will issue a letter indicating same and setting the terms and conditions. Jefferson County Corporate Counsel will provide all loan documents necessary for the proceeds to be disbursed.

Applications shall be reviewed in the order received and based on readiness for the proposed project to proceed. In the event that multiple loan fund requests exceed available funds, applicant priority will be determined by:

(1) Eligibility of the applicants and of the project to be undertaken.

(2) The extent to which private funds are to be leveraged.

- (3) The perceived impact to the business' operations and/or the impact of the project to retain or grow jobs and the resulting wage impact.
- (4) Evidence of ability to repay the loan.
- (5) Size of the loan requested.
- (6) Timing of the proposed expenditures.
- (7) Completeness of application.
- (8) Other factors as deemed appropriate.

**Loan Application:** Applicants shall submit an application using the form available from the RLF Program and adhere to the requirements set forth in this document.

**Application Review Process:** Specific steps in the review process include the following:

- (1) Preliminary Review. The JCEDC staff will review the application for completeness and verify that the proposed project meets the minimum requirements provided in this document. Only complete applications will advance.
- (2) Formal Review. The Loan Review Committee will meet to review an application within 30 days of the receipt of a completed application or at some other predetermined schedule. Once the review is completed and the proposal is deemed acceptable for funding, the Loan Review Committee will submit its recommendations including proposed terms, to the JCEDC for loan closing to proceed.
- (3) Negotiation of Terms. JCEDC staff and underwriter will contact the business in writing to review and explain the terms of the loan. Once all parties agree, a closing date will be scheduled to execute the necessary loan documents.
- (4) Rejection of Award. If the application is not approved, the JCEDC will send a letter to the applicant stating the reasons for rejection and offer to meet with the applicant to explore ways to strengthen the loan request or to identify alternative funding sources.

**Distribution of Funds:** Prior to releasing funds, the following documentation must be in place or provided at the appropriate time during the term of the loan.

- (1) LRC approval letter: the Loan Review Committee letter indicating approval of the loan and terms, must be submitted to the JCEDC.
- (2) Loan Agreement. A loan agreement will be prepared by legal counsel.
- (3) Promissory Note. A promissory note shall be prepared by legal counsel.
  
- (4) Loan Documents: Legal Counsel prepares the loan documents required for the individual loan. These documents may include, but are not limited to, the following:
  - a) Real estate mortgage;
  - b) Assignment of land contract;
  - c) Term loan agreement;
  - d) General Security Agreement;
  - e) UCC Filing with Secretary of State;
  - f) General Business Agreement;
  - g) Personal Guarantee;

- h) Authorization Agreement for Automated Debits/Deposits
- i) Any other documents deemed necessary by Counsel.

The Term Loan Agreement will spell out all of the guidelines of the loan; define default and the consequences of such action. The Agreement will enumerate how the funds will be expended and any required recordkeeping for the loan recipient.

- a) The applicant must agree that he/she will not discriminate against any employee, applicant for employment, supplier or contractor due to age, race, color, creed, religion, sex, national origin, ancestry, handicap, physical condition, developmental disability as defined in s. 51.01( 5), Wis. Stats., marital status, sexual orientation, or other form of employment discrimination prohibited by the laws of the State of Wisconsin or the United States of America.
- b) Loan terms and conditions shall be structured on need and ability to repay. The Loan Review Committee and the JCEDC shall determine loan terms and interest rates on an individual basis. Unless the Loan Review Committee and JCEDC determine otherwise, there shall be two interest rates available to applicants. Borrowers who start repayments immediately following the loan closure will pay two percent (2%) for the entire amortization of the loan. Borrowers choosing to defer payments of principal and interest for six-months will pay four percent (4%) for the entire amortization period of the loan. The length of the amortization schedule will be determined by the Loan Review Committee in conjunction with the applicant, and is dependent upon the amount of the loan; the type of project assisted and the number of jobs affected. Minimum standards shall include the following:

- I. Loan Amount. Loan amounts are subject to the availability of program funds. No loan request exceeding 25% of total project costs will be considered.
- II. Interest Rate. The interest rate shall be established by the Loan Review Committee.
- III. Terms for Loans.
  - (a) Working capital loans shall have a maximum term of seven years.
  - (b) Loans for machinery, equipment and fixtures shall have a maximum term of ten years.
  - (c) Real estate loans shall have a maximum term of 12 years which can be amortized over 20 years with the option of refinancing for an additional 8 years.
  - (d) Loans shall not have a term longer than the terms of the other private financing in the project.
- IV. Period of Payment. Terms may include longer amortization schedules with balloon payments. Amortization schedules shall be set up for monthly payments.
- V. Repayment. Payment of interest and/or principal may be deferred during the implementation period of the assisted activity if merited in the loan application. Interest may accrue during the deferment period and may be paid in full or added to the principal amount of the loan. Following the

deferral period, interest and principal shall be paid for the remaining term of the loan.

- VI. Prepayment. There shall be no prepayment penalties.
- VII. Collateral. The JCEDC will have the highest priority on assets securing the loan to ensure that RLF loans are adequately secured.

**Default Procedures:** In the event of a default or a pending default, the JCEDC will notify the loan recipient in writing of a deficiency and the subsequent actions to be taken should the payment not be made within a specified time frame. Late payments and default situations will be set forth in the Borrower's promissory note. All payments received from applicant shall be applied first to accrued late payment penalties, then to interest accrued, and then to principal.

If an applicant anticipates or is experiencing problems with meeting reporting criteria and/or experiencing other operational problems impacting the ability to meet loan criteria, the Borrower shall contact the RLF Administrator and the JCEDC and/or RLF Administrator may work directly with the borrower to identify actions necessary to correct the identified problems or deficiencies.

Should the routine loan review process reveal evidence of problems during the loan period that may place the loan at risk of default, the account shall be turned over to Legal Counsel to initiate legal actions necessary to protect the loan and to ensure the maximum repayment of the balance due. If necessary, Counsel will initiate foreclosure proceedings or take other legal action deemed necessary to protect JCEDC's interests.

Resolution No. \_\_\_\_\_

INITIAL RESOLUTION AUTHORIZING GENERAL  
OBLIGATION BONDS OR PROMISSORY NOTES IN AN  
AMOUNT NOT TO EXCEED \$36,000,000 FOR COUNTY  
BUILDING PROJECTS

BE IT RESOLVED by the County Board of Supervisors of Jefferson County, Wisconsin, that there shall be issued, pursuant to Chapter 67, Wisconsin Statutes, general obligation bonds or promissory notes in an amount not to exceed \$36,000,000 for the public purpose of paying the cost of County building projects, consisting of the construction of additions to and renovation of the Courthouse, Sheriff's Office and Jail facilities, construction of related improvements and acquisition of furnishings and equipment.

Adopted, approved and recorded \_\_\_\_\_, 2021.

\_\_\_\_\_  
Steven Nass  
Chairperson

ATTEST:

\_\_\_\_\_  
Audrey McGraw  
County Clerk

(SEAL)

Resolution No. \_\_\_\_\_

RESOLUTION PROVIDING FOR THE SALE OF NOT TO EXCEED  
\$6,000,000 GENERAL OBLIGATION PROMISSORY NOTES, SERIES 2021A

WHEREAS, the County Board of Supervisors of Jefferson County, Wisconsin (the "County") has adopted an initial resolution (the "Initial Resolution") authorizing the issuance of general obligation bonds or promissory notes in an amount not to exceed \$36,000,000 for the public purpose of paying the cost of County building projects, consisting of the construction of additions to and renovation of the Courthouse, Sheriff's Office and Jail facilities, construction of related improvements and acquisition of furnishings and equipment (collectively, the "Projects");

WHEREAS, the County Board of Supervisors hereby finds and determines that the Projects described in the Initial Resolution are within the County's power to undertake and therefore serve a "public purpose" as that term is defined in Section 67.04(1)(b), Wisconsin Statutes; and

WHEREAS, the County Board of Supervisors of the County hereby finds and determines that general obligation promissory notes in an amount not to exceed \$6,000,000 should be issued pursuant to the Initial Resolution to pay a portion of the cost of the Projects.

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

Section 1. Issuance of the Notes. The County shall issue general obligation promissory notes in an amount not to exceed \$6,000,000 pursuant to the Initial Resolution, which notes shall be designated "General Obligation Promissory Notes, Series 2021A" (the "Notes").

Section 2. Sale of the Notes. The County Board of Supervisors hereby authorizes and directs that the Notes be offered for public sale. At a subsequent meeting, the County Board of Supervisors shall consider such bids for the Notes as may have been received and take action thereon.

Section 3. Notice of Sale. The County Clerk (in consultation with the County's financial advisor, Ehlers & Associates, Inc. ("Ehlers")) is hereby authorized and directed to cause the sale of the Notes to be publicized at such times and in such manner as the County Clerk may determine and to cause copies of a complete Notice of Sale and other pertinent data to be forwarded to interested bidders as the County Clerk may determine.

Section 4. Official Statement. The County Clerk (in consultation with Ehlers) shall also cause an Official Statement to be prepared and distributed. The appropriate County officials shall determine when the Official Statement is final for purposes of Securities and Exchange Commission Rule 15c2-12 and shall certify said Statement, such certification to constitute full authorization of such Statement under this resolution.

Adopted, approved and recorded \_\_\_\_\_, 2021.

\_\_\_\_\_  
Steven Nass  
Chairperson

ATTEST:

\_\_\_\_\_  
Audrey McGraw  
County Clerk

(SEAL)



**RESOLUTION NO. 2020-\_\_\_\_\_**

**Disallowing Claim of Jim Nelson**

Executive Summary

A claim has been made against Jefferson County for damages. The claim has been reviewed by the County’s insurance carrier, WMMIC, and was recommended for disallowance based on the finding that the County has no liability for this claim and is not legally responsible for the alleged damages. This resolution formally denies the claim filed against Jefferson County and directs the Corporation Counsel to give the claimant notice of disallowance. The Finance Committee considered this resolution on July 08, 2021 and recommended forwarding to the County Board for approval.

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

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

<u>Claimant</u>	<u>Date of Loss</u>	<u>Claim Filed</u>	<u>Description</u>	<u>Alleged Damages</u>
Jim Nelson	6/01/21	6/17/21	Mr. Nelson alleges damages to his vehicle when it was allegedly struck by a stone that fell off a Jefferson County truck and caused a crack in his windshield.	\$356.93

WHEREAS, said damages are alleged to be the result of negligence of Jefferson County, its agents, officials, officers or employees, and

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

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

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

Ayes: \_\_\_ Noes: \_\_\_ Abstain: \_\_\_ Absent: \_\_\_ Vacant: \_\_\_.

Referred By:  
Finance Committee

07-13-2021

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

**Jefferson County  
Travel Detailed Budget Request  
Conferences / Conventions / Seminars  
For the Budget Year Ended December 31, 2021**

Circle one In State Out of State

Business Unit Drug Free Communities Grant = ORG 4122

Event ECS Client Retreat

Location Louisville, KY

Time frame 09/08/2021 - 09/11/2021

Staff Name Attending Emi Reiner, Public Health RN/Grant Coordinator

532325 Registration	\$100	(Fees per conference)
532332 Mileage (r/t miles)	\$100	(Including tolls, parking, shuttle van)
532334 Commercial Travel	\$450	(Airfare, train, bus, etc)
532335 Meals (4 days)	\$156	(Bkfst. \$7; Lunch \$10; Supper \$22)
532336 Lodging	\$623	(3 nights)
531351 Fuel	\$0	<u>County Vehicle/Fuel (r/t miles/fuel)</u>
<b>Total</b>	<b>\$ 1,429.00</b>	

REQUEST FOR CONTINUING EDUCATION

Name: Emi Reiner Date request initiated: 7/1/2021

Title and description of course/workshop:

Coalition Leaders & prevention experts & clients of Epiphany Community Services will discuss evaluation

Date of Course 8/9-9/10 Sponsored by ECS Location Louisville, ky <sup>best practices, network</sup>

Time of Workshop all day Tuition Cost \$100 # Miles out of state Lunch/Lodging 200x4

My learning objective in attending this course:

To increase knowledge about coalition development, capacity building of members, best practices, logic models & action plans

Course/Workshops I have attended on this or similar subject. Please include dates:

National Coalition Academy

Hours of continuing education this calendar year: -0-

Supervisor: Elizabeth Chlesen Recommend approval:  Yes  No

Director: Gail M. Scott Approved:  Yes  No

EVALUATION OF APPROVED CONTINUING EDUCATION

1. Quality of course content: \_\_\_ Excellent \_\_\_ Good \_\_\_ Fair \_\_\_ Poor

2. Quality of speaker: \_\_\_ Excellent \_\_\_ Good \_\_\_ Fair \_\_\_ Poor

3. Described how learning objective (above) was met/unmet: \_\_\_\_\_

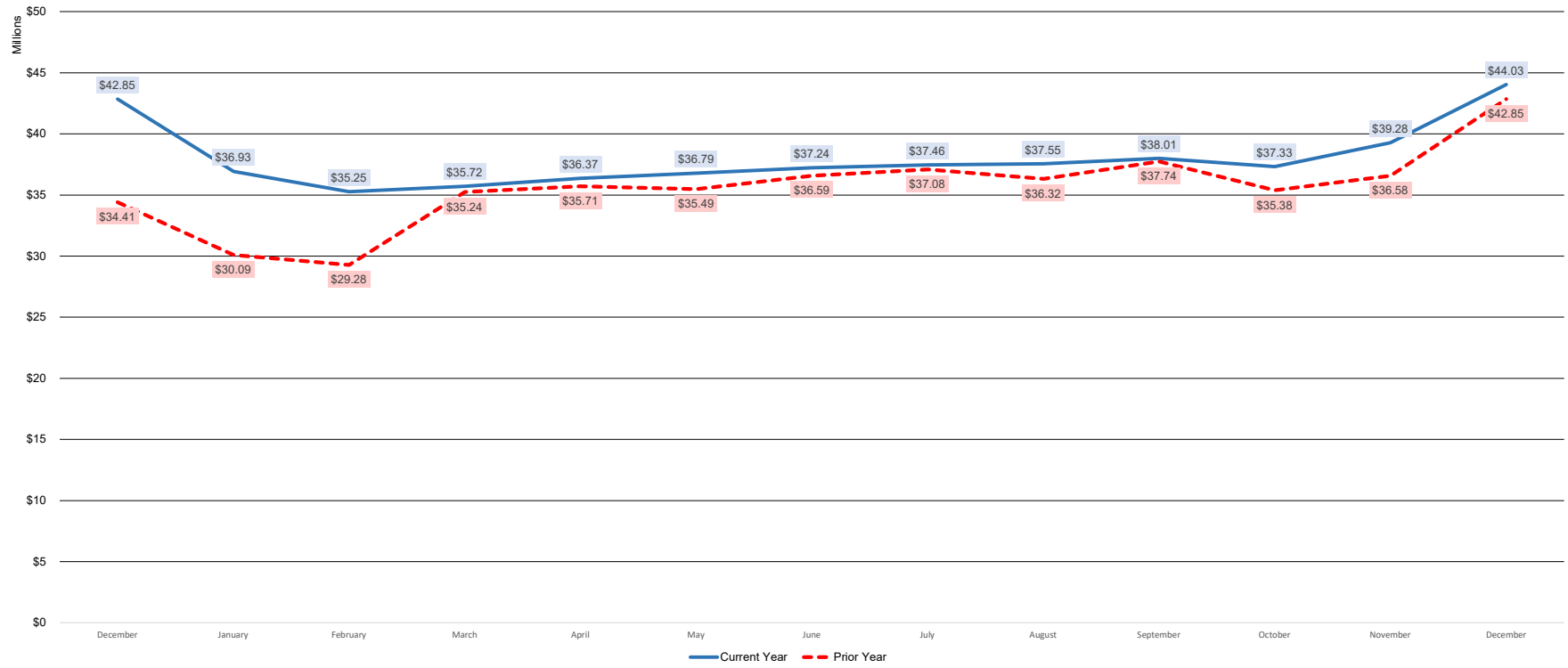
4. Date I will be presenting a synopsis of this workshop to my peers: \_\_\_\_\_

Signature of employee: Emi Reiner Date: 7/1/2021

General Fund | Health Department Fund | Human Services Fund | Debt Service Fund | Capital Projects Fund | MIS Department Fund | Fleet Management

For the Period Ending May 31, 2021

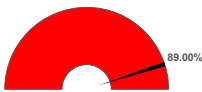
Month-End Fund Balance



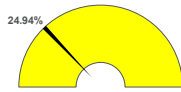
## General Fund Revenue Dashboard Summary

For the Period Ending May 31, 2021

**Fund Balance as % of Projected Revenues**

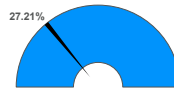


**Actual YTD Revenues**



**Projected YTD Revenues**  
23.31%

**Actual YTD Sales & Use Taxes**



**Projected YTD Sales & Use Taxes**  
20.93%

**Actual YTD Other Taxes**



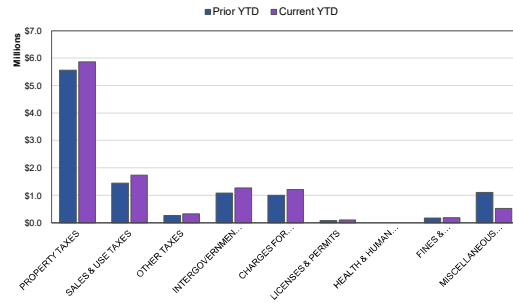
**Projected YTD Other Taxes**  
42.33%

**Top 10 General Fund Sources of Revenue (YTD)**

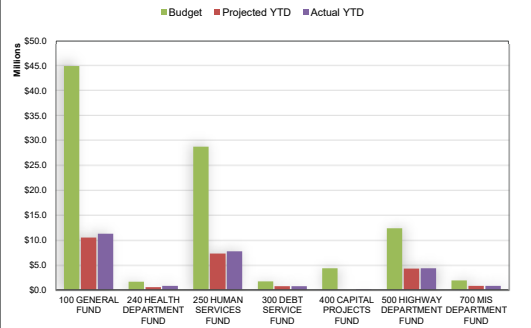
General Property Taxes	\$5,862,971
Co Sales Tax Collected By St	\$1,734,191
Interest & Dividends	\$322,897
State Aid	\$283,401
Consortium Revenue	\$225,923
Employee Premiums	\$217,176
State Aid Cs + All Others	\$203,476
Courts Reimbursement	\$157,172
Interest On Taxes	\$143,798
Reserved Seating Fees	\$134,821

**Percent of Total Revenues YTD** **92.86%**

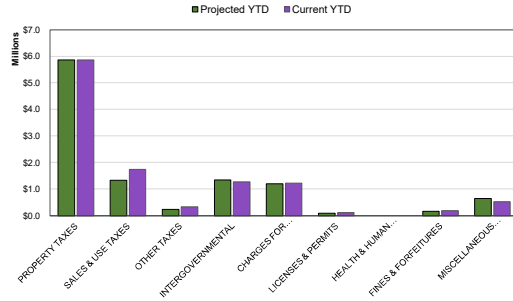
**General Fund Revenue by Source**



**Revenues by Fund**



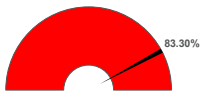
**General Fund Revenue by Source**



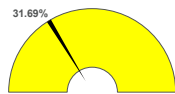
## General Fund Expenditure Dashboard Summary

For the Period Ending May 31, 2021

**Fund Balance as % of Projected Expenditures**

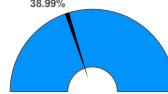


**Actual YTD Expenditures**



**Projected YTD Expenditures**  
41.90%

**Actual YTD Salaries/Benefits**



**Projected YTD Salaries/Benefits**  
41.32%

**Actual YTD All Other Objects**



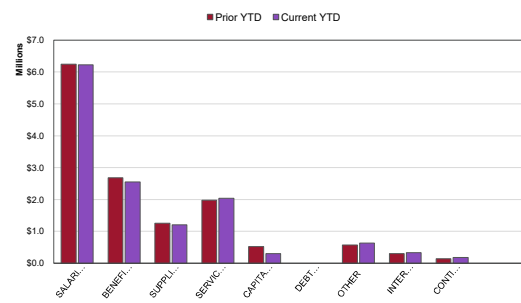
**Projected YTD All Other Objects**  
42.55%

**General Fund Expenditures YTD**

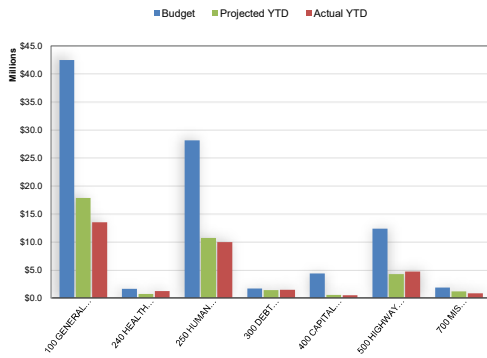
Personnel	\$8,769,468
Purchased Services	\$2,034,813
Operating Costs	\$1,206,816
Other Expenses	\$634,773
Interdept Charges	\$331,297
Capital And Reserve	\$297,041
Contingency Allocations	\$183,401

**Percent of Total Expenditures YTD** 100.00%

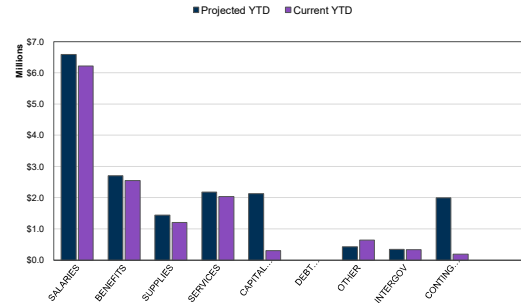
**General Fund Expenditures by Object**



**Expenditures by Fund**



**General Fund Expenditures by Object**



# Statement of Revenues, Expenditures, Other Financing Sources (Uses) And Changes In Fund Balance

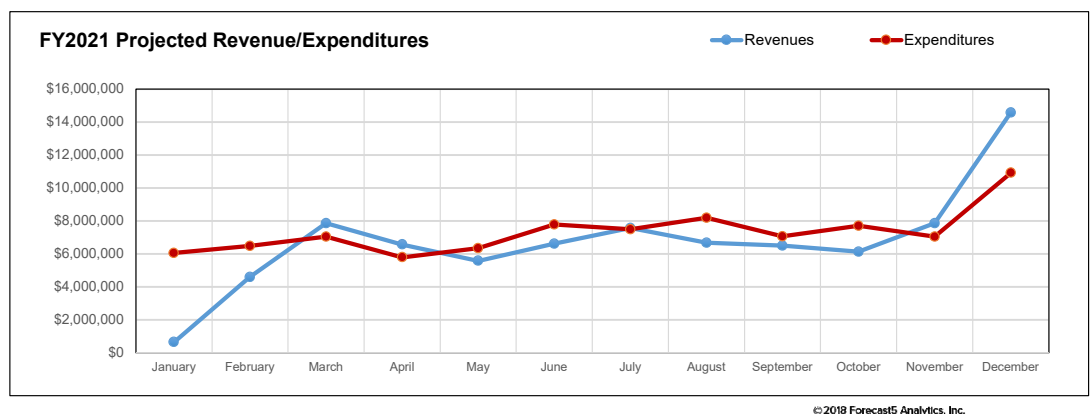
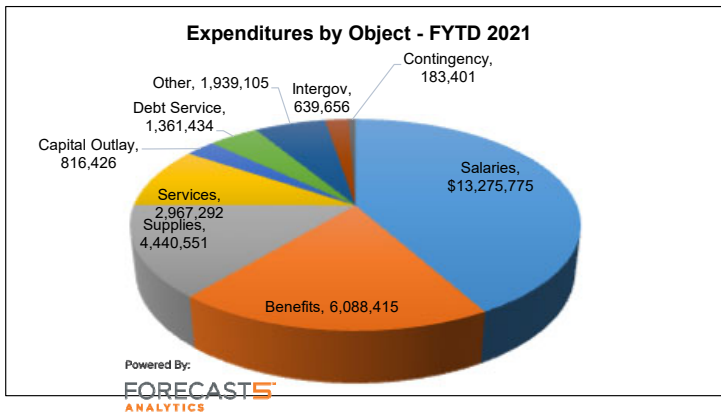
For the Period Ending May 31, 2021

All Funds Summary Breakdown

(With Comparative Totals For the Period Ended May 31, 2020)

	All Funds FY2020	All Funds FY2021	% Incr/(Decr)
<b>REVENUES</b>			
Other Taxes	\$12,065,507	\$12,316,619	2.08%
Intergovernmental	1,446,638	1,734,191	19.88%
Charges For Services	742,485	958,666	29.12%
Licenses & Permits	5,823,603	6,462,991	10.98%
Health & Human Services	2,366,981	2,737,394	15.65%
Fines & Forfeitures	83,075	105,989	27.58%
Miscellaneous Revenue	12,983	7,089	(45.40%)
Other Financing Sources	170,199	183,142	7.60%
Transfers In	1,247,442	744,170	(40.34%)
	0	0	
	0	0	
	0	0	
<b>TOTAL REVENUE</b>	<b>\$23,958,916</b>	<b>\$25,250,251</b>	<b>5.39%</b>
<b>EXPENDITURES</b>			
Salaries	\$12,904,606	\$13,275,775	2.88%
Benefits	6,413,728	6,088,415	(5.07%)
Supplies	3,726,049	4,440,551	19.18%
Services	2,729,754	2,967,292	8.70%
Capital Outlay	1,031,613	816,426	(20.86%)
Debt Service	1,014,034	1,361,434	34.26%
Other	1,626,357	1,939,105	19.23%
Intergov	595,046	639,656	7.50%
Contingency	145,516	183,401	26.03%
Transfers Out	0	0	
<b>TOTAL EXPENDITURES</b>	<b>\$30,186,704</b>	<b>\$31,712,055</b>	<b>5.05%</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(\$6,227,788)</b>	<b>(\$6,461,804)</b>	<b>3.76%</b>
<b>FUND BALANCE</b>			
Beginning of Period			
End of Period			

General Fund	Health Department Fund	Human Services Fund	Debt Service Fund	Capital Projects Fund	Highway Department Fund	MIS Department Fund
\$5,862,971	\$364,103	\$3,720,550	\$0	\$0	\$2,368,995	\$0
1,734,191	0	0	0	0	0	0
324,884	0	0	633,781	0	0	0
1,262,359	361,843	2,273,390	0	0	1,859,411	705,987
1,214,384	2,753	1,517,693	0	0	2,091	474
105,264	0	0	0	0	725	0
0	0	7,089	0	0	0	0
183,142	0	0	0	0	0	0
523,883	1,362	166,908	0	27,055	24,963	0
<b>\$11,211,079</b>	<b>\$730,061</b>	<b>\$7,685,631</b>	<b>\$633,781</b>	<b>\$27,055</b>	<b>\$4,256,184</b>	<b>\$706,461</b>
\$6,219,942	\$539,477	\$4,799,692	\$0	\$0	\$1,474,177	\$242,487
2,549,526	163,240	1,872,401	0	0	1,411,117	92,131
1,206,816	93,841	463,393	0	0	2,562,914	113,588
2,034,813	302,368	351,652	0	800	19,432	258,227
297,041	0	55,538	0	399,550	0	64,296
0	0	0	1,361,434	0	0	0
634,773	23,460	2,123,524	0	0	(845,248)	2,596
331,297	21,671	240,168	0	0	43,015	3,504
183,401	0	0	0	0	0	0
0	0	0	0	0	0	0
<b>\$13,457,609</b>	<b>\$1,144,057</b>	<b>\$9,906,368</b>	<b>\$1,361,434</b>	<b>\$400,350</b>	<b>\$4,665,407</b>	<b>\$776,830</b>
<b>(\$2,246,531)</b>	<b>(\$413,997)</b>	<b>(\$2,220,737)</b>	<b>(\$727,653)</b>	<b>(\$373,295)</b>	<b>(\$409,223)</b>	<b>(\$70,369)</b>
\$34,008,071	\$237,750	\$3,744,264	\$196,674	\$4,592,393	\$31,593,473	\$68,110
<b>\$31,761,540</b>	<b>(\$176,246)</b>	<b>\$1,523,527</b>	<b>(\$530,978)</b>	<b>\$4,219,098</b>	<b>\$31,184,250</b>	<b>(\$2,259)</b>

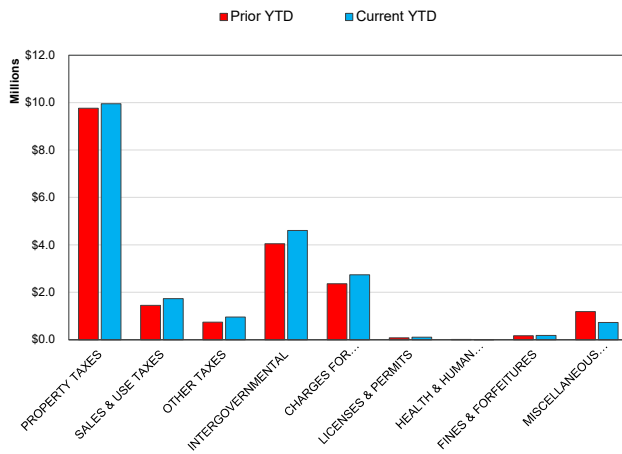


# Aggregate | Financial Summary

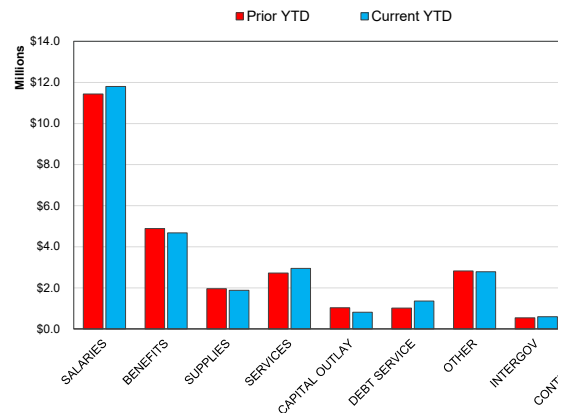
For the Period Ending May 31, 2021

	Prior YTD	Prior Year Actual	YTD % of PY Actual	Current YTD	Annual Budget	YTD % of Budget
<b>REVENUES</b>						
Property Taxes	\$9,762,442	\$23,429,861	41.67%	\$9,947,625	\$23,874,299	41.67%
Sales & Use Taxes	1,446,638	6,950,040	20.81%	1,734,191	6,372,598	27.21%
Other Taxes	742,485	1,828,263	40.61%	958,666	2,081,225	46.06%
Intergovernmental	4,045,036	22,613,317	17.89%	4,603,580	21,672,994	21.24%
Charges For Services	2,362,011	9,597,909	24.61%	2,735,304	11,159,991	24.51%
Licenses & Permits	80,600	245,924	32.77%	105,264	253,405	41.54%
Health & Human Services	12,983	12,983	100.00%	7,089	12,983	54.60%
Fines & Forfeitures	170,199	492,005	34.59%	183,142	463,950	39.47%
Miscellaneous Revenue	1,186,493	2,278,690	52.07%	725,512	2,071,206	35.03%
Other Financing Sources	7,831,055	7,831,055	100.00%	0	(214,129)	0.00%
Transfers In	0	0		0	104,342	0.00%
<b>TOTAL REVENUE</b>	<b>\$27,639,944</b>	<b>\$75,280,047</b>	<b>36.72%</b>	<b>\$21,000,372</b>	<b>\$67,852,864</b>	<b>30.95%</b>
<b>EXPENDITURES</b>						
Salaries	\$11,440,228	\$28,384,829	40.30%	\$11,801,598	\$29,963,248	39.39%
Benefits	4,886,324	10,713,169	45.61%	4,677,298	11,459,526	40.82%
Supplies	1,955,146	6,099,631	32.05%	1,877,637	5,962,059	31.49%
Services	2,720,527	5,989,427	45.42%	2,947,860	6,161,246	47.85%
Capital Outlay	1,031,613	5,382,187	19.17%	816,426	10,419,384	7.84%
Debt Service	1,014,034	1,324,580	76.56%	1,361,434	1,640,318	83.00%
Other	2,821,311	7,674,524	36.76%	2,785,897	8,029,523	34.70%
Intergov	538,916	1,255,501	42.92%	596,641	1,471,536	40.55%
Contingency	145,516	16,182	899.25%	183,401	4,788,139	3.83%
Transfers Out	0	0		0	(513,600)	
<b>TOTAL EXPENDITURES</b>	<b>\$26,553,615</b>	<b>\$66,840,029</b>	<b>39.73%</b>	<b>\$27,048,192</b>	<b>\$79,381,379</b>	<b>34.07%</b>
<b>SURPLUS / (DEFICIT)</b>	<b>\$1,086,328</b>	<b>\$8,440,018</b>		<b>(\$6,047,820)</b>	<b>(\$11,528,515)</b>	
<b>ENDING FUND BALANCE</b>	<b>\$43,716,793</b>			<b>\$36,794,682</b>		

**Revenues by Source**



**Expenditures by Object**



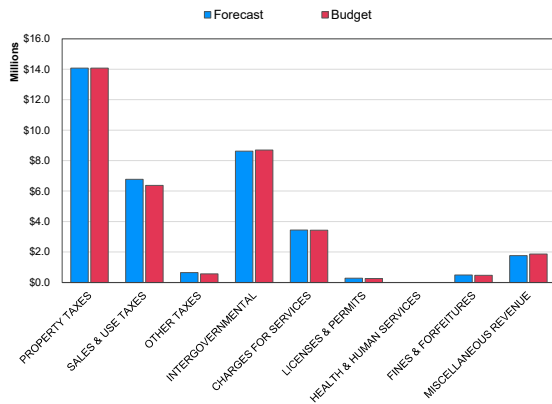


# General Fund | Financial Forecast

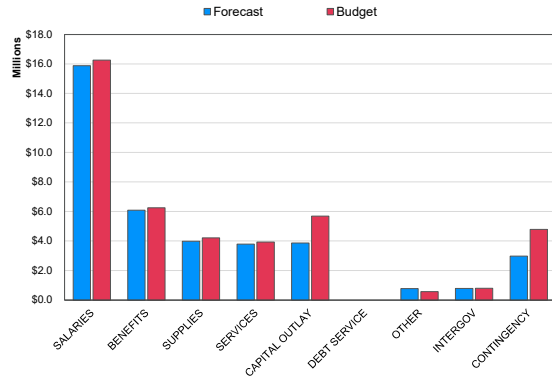
For the Period Ending May 31, 2021

	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
<b>REVENUES</b>						
Property Taxes	\$5,558,259	\$5,862,971	\$8,208,160	\$14,071,131	\$14,071,131	\$0
Sales & Use Taxes	1,446,638	1,734,191	5,038,698	6,772,889	6,372,598	400,291
Other Taxes	268,967	324,884	323,026	647,911	560,150	87,761
Intergovernmental	1,086,661	1,262,359	7,353,434	8,615,793	8,696,030	(80,237)
Charges For Services	997,953	1,214,384	2,225,150	3,439,534	3,424,345	15,189
Licenses & Permits	80,600	105,264	170,648	275,912	253,405	22,507
Health & Human Services	0	0	0	0	0	0
Fines & Forfeitures	170,199	183,142	307,081	490,223	463,950	26,273
Miscellaneous Revenue	1,106,571	523,883	1,229,864	1,753,747	1,866,833	(113,086)
Other Financing Sources	0	0	0	0	0	0
Transfers In	0	0	3,600	3,600	3,600	0
<b>TOTAL REVENUE</b>	<b>\$10,715,849</b>	<b>\$11,211,079</b>	<b>\$24,859,661</b>	<b>\$36,070,740</b>	<b>\$35,712,042</b>	<b>\$358,698</b>
<b>EXPENDITURES</b>						
Salaries	\$6,241,958	\$6,219,942	\$9,659,973	\$15,879,915	\$16,250,160	\$370,245
Benefits	2,677,367	2,549,526	3,539,854	6,089,380	6,243,671	154,291
Supplies	1,257,539	1,206,816	2,776,335	3,983,152	4,210,269	227,117
Services	1,973,880	2,034,813	1,750,162	3,784,975	3,922,788	137,813
Capital Outlay	523,951	297,041	3,561,505	3,858,546	5,689,355	1,830,809
Debt Service	0	0	0	0	0	0
Other	572,851	634,773	137,343	772,116	564,264	(207,853)
Intergov	300,405	331,297	455,127	786,424	797,613	11,189
Contingency	145,516	183,401	2,792,867	2,976,268	4,788,139	1,811,871
Transfers Out	0	0	0	0	293,342	293,342
<b>TOTAL EXPENDITURES</b>	<b>\$13,693,467</b>	<b>\$13,457,609</b>	<b>\$24,673,166</b>	<b>\$38,130,775</b>	<b>\$42,759,600</b>	<b>\$4,628,825</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(\$2,977,618)</b>	<b>(\$2,246,531)</b>	<b>\$186,495</b>	<b>(\$2,060,036)</b>	<b>(\$7,047,558)</b>	
<b>ENDING FUND BALANCE</b>	<b>\$29,420,158</b>	<b>\$34,862,687</b>		<b>\$35,049,182</b>	<b>\$30,061,660</b>	<b>\$4,987,523</b>

**Revenues by Source**



**Expenditures by Object**

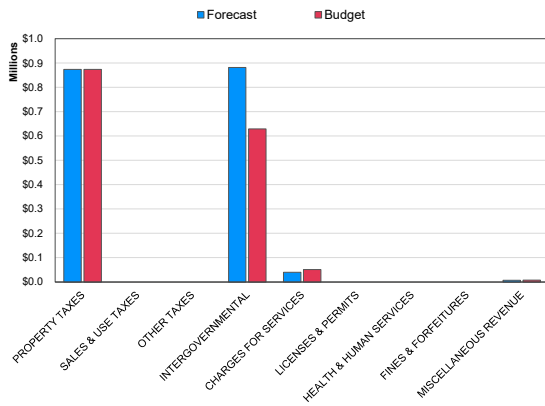


# Health Department Fund | Financial Forecast

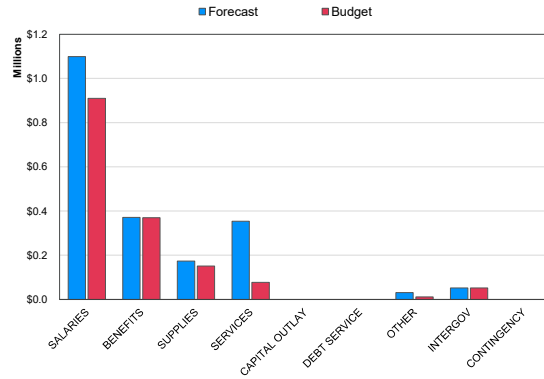
For the Period Ending May 31, 2021

	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
<b>REVENUES</b>						
Property Taxes	\$357,303	\$364,103	\$509,744	\$873,847	\$873,847	\$0
Sales & Use Taxes	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0
Intergovernmental	161,810	361,843	519,892	881,735	629,141	252,594
Charges For Services	9,593	2,753	36,710	39,462	50,878	(11,415)
Licenses & Permits	0	0	0	0	0	0
Health & Human Services	0	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0	0
Miscellaneous Revenue	6,773	1,362	5,854	7,216	7,725	(509)
Other Financing Sources	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0
<b>TOTAL REVENUE</b>	<b>\$535,478</b>	<b>\$730,061</b>	<b>\$1,072,200</b>	<b>\$1,802,261</b>	<b>\$1,561,591</b>	<b>\$240,670</b>
<b>EXPENDITURES</b>						
Salaries	\$391,511	\$539,477	\$559,085	\$1,098,562	\$909,482	(\$189,080)
Benefits	165,326	163,240	207,737	370,977	369,358	(1,619)
Supplies	76,895	93,841	79,745	173,586	150,828	(22,758)
Services	32,461	302,368	51,370	353,737	76,940	(276,797)
Capital Outlay	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Other	3,924	23,460	7,275	30,736	11,054	(19,682)
Intergov	19,681	21,671	29,835	51,506	52,011	505
Contingency	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$689,798</b>	<b>\$1,144,057</b>	<b>\$935,047</b>	<b>\$2,079,104</b>	<b>\$1,569,672</b>	<b>(\$509,433)</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(\$154,321)</b>	<b>(\$413,997)</b>	<b>\$137,153</b>	<b>(\$276,844)</b>	<b>(\$8,081)</b>	
<b>ENDING FUND BALANCE</b>	<b>(\$45,495)</b>	<b>(\$176,246)</b>		<b>(\$39,094)</b>	<b>\$229,669</b>	<b>(\$268,763)</b>

**Revenues by Source**



**Expenditures by Object**

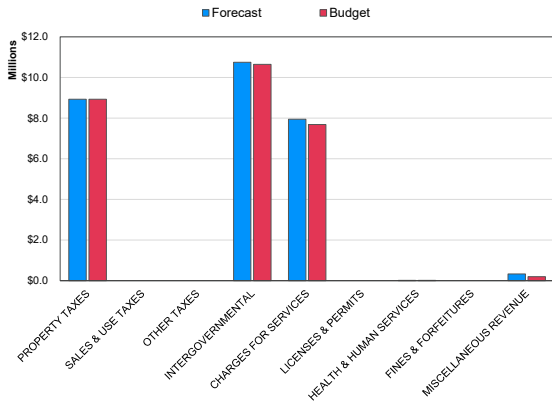


# Human Services Fund | Financial Forecast

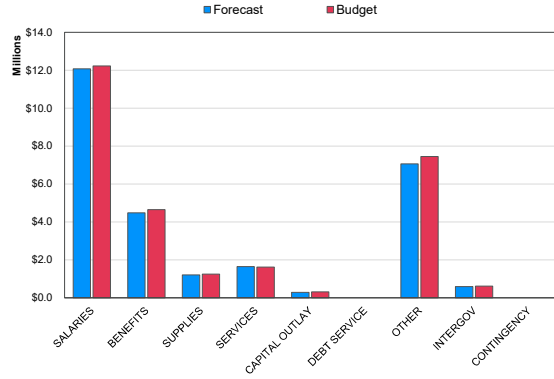
For the Period Ending May 31, 2021

	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
<b>REVENUES</b>						
Property Taxes	\$3,846,880	\$3,720,550	\$5,208,770	\$8,929,321	\$8,929,321	\$0
Sales & Use Taxes	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0
Intergovernmental	2,124,080	2,273,390	8,475,988	10,749,379	10,642,156	107,222
Charges For Services	1,354,080	1,517,693	6,423,661	7,941,354	7,683,169	258,185
Licenses & Permits	0	0	0	0	0	0
Health & Human Services	12,983	7,089	8,832	15,921	12,983	2,938
Fines & Forfeitures	0	0	0	0	0	0
Miscellaneous Revenue	62,094	166,908	161,532	328,440	196,648	131,792
Other Financing Sources	0	0	0	0	0	0
Transfers In	0	0	0	0	100,742	(100,742)
<b>TOTAL REVENUE</b>	<b>\$7,400,117</b>	<b>\$7,685,631</b>	<b>\$20,278,784</b>	<b>\$27,964,415</b>	<b>\$27,565,019</b>	<b>\$399,396</b>
<b>EXPENDITURES</b>						
Salaries	\$4,573,724	\$4,799,692	\$7,276,795	\$12,076,487	\$12,227,445	\$150,958
Benefits	1,953,723	1,872,401	2,607,088	4,479,489	4,649,075	169,586
Supplies	433,653	463,393	739,805	1,203,198	1,242,634	39,437
Services	302,212	351,652	1,287,823	1,639,476	1,620,243	(19,233)
Capital Outlay	105,956	55,538	231,215	286,753	309,285	22,532
Debt Service	0	0	0	0	0	0
Other	2,242,602	2,123,524	4,935,560	7,059,083	7,448,236	389,153
Intergov	215,563	240,168	349,396	589,565	611,302	21,737
Contingency	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$9,827,434</b>	<b>\$9,906,368</b>	<b>\$17,427,682</b>	<b>\$27,334,050</b>	<b>\$28,108,221</b>	<b>\$774,171</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(\$2,427,317)</b>	<b>(\$2,220,737)</b>	<b>\$2,851,101</b>	<b>\$630,365</b>	<b>(\$543,202)</b>	
<b>ENDING FUND BALANCE</b>	<b>(\$1,449,231)</b>	<b>\$1,523,527</b>		<b>\$4,374,629</b>	<b>\$3,201,062</b>	<b>\$1,173,566</b>

**Revenues by Source**



**Expenditures by Object**

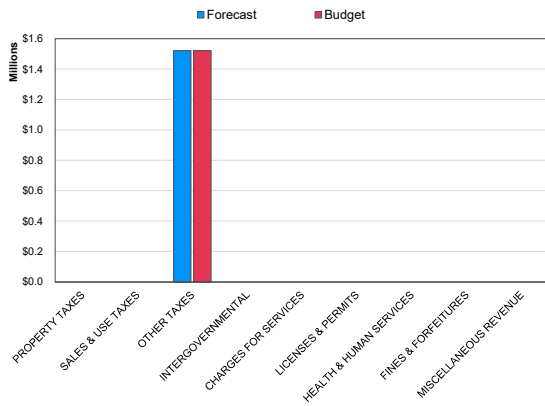


# Debt Service Fund | Financial Forecast

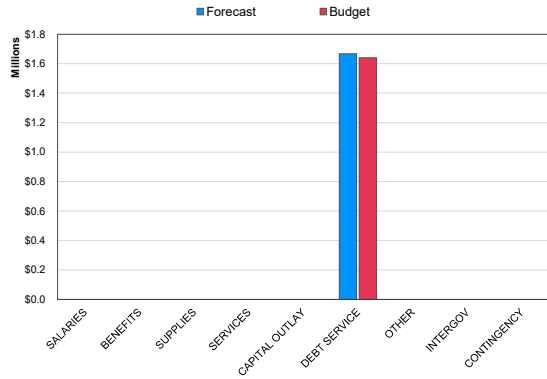
For the Period Ending May 31, 2021

	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
<b>REVENUES</b>						
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Sales & Use Taxes	0	0	0	0	0	0
Other Taxes	473,518	633,781	887,294	1,521,075	1,521,075	0
Intergovernmental	0	0	0	0	0	0
Charges For Services	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0
Health & Human Services	0	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0	0
Miscellaneous Revenue	0	0	0	0	0	0
Other Financing Sources	308,486	0	0	0	0	0
Transfers In	0	0	0	0	0	0
<b>TOTAL REVENUE</b>	<b>\$782,004</b>	<b>\$633,781</b>	<b>\$887,294</b>	<b>\$1,521,075</b>	<b>\$1,521,075</b>	<b>\$0</b>
<b>EXPENDITURES</b>						
Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	0	0	0	0	0	0
Supplies	0	0	0	0	0	0
Services	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Debt Service	937,709	1,361,434	305,820	1,667,254	1,640,318	(26,936)
Other	0	0	0	0	0	0
Intergov	0	0	0	0	0	0
Contingency	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$937,709</b>	<b>\$1,361,434</b>	<b>\$305,820</b>	<b>\$1,667,254</b>	<b>\$1,640,318</b>	<b>(\$26,936)</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(\$155,705)</b>	<b>(\$727,653)</b>	<b>\$581,474</b>	<b>(\$146,179)</b>	<b>(\$119,243)</b>	
<b>ENDING FUND BALANCE</b>	<b>(\$155,705)</b>	<b>(\$530,978)</b>		<b>\$50,496</b>	<b>\$77,431</b>	<b>(\$26,936)</b>

**Revenues by Source**



**Expenditures by Object**

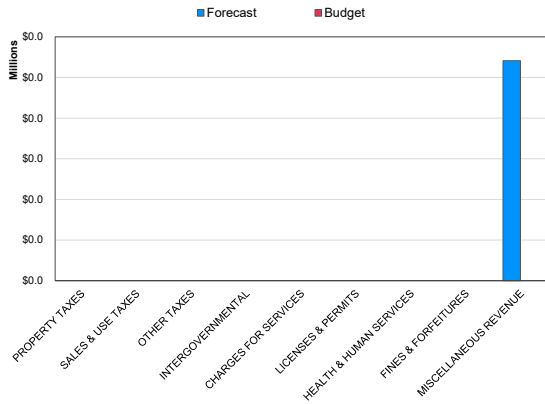


# Capital Projects Fund | Financial Forecast

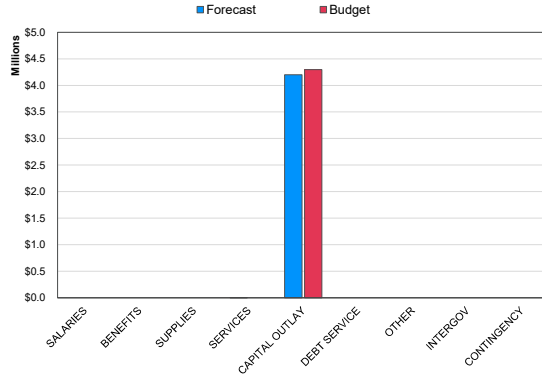
For the Period Ending May 31, 2021

	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
<b>REVENUES</b>						
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Sales & Use Taxes	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0
Charges For Services	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0
Health & Human Services	0	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0	0
Miscellaneous Revenue	11,056	27,055	0	27,055	0	27,055
Other Financing Sources	7,522,569	0	0	0	0	0
Transfers In	0	0	0	0	0	0
<b>TOTAL REVENUE</b>	<b>\$7,533,625</b>	<b>\$27,055</b>	<b>\$0</b>	<b>\$27,055</b>	<b>\$0</b>	<b>\$27,055</b>
<b>EXPENDITURES</b>						
Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	0	0	0	0	0	0
Supplies	0	0	0	0	0	0
Services	135,317	800	0	800	0	(800)
Capital Outlay	296,395	399,550	3,802,106	4,201,656	4,298,244	96,587
Debt Service	76,325	0	0	0	0	0
Other	0	0	0	0	0	0
Intergov	0	0	0	0	0	0
Contingency	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$508,036</b>	<b>\$400,350</b>	<b>\$3,802,106</b>	<b>\$4,202,456</b>	<b>\$4,298,244</b>	<b>\$95,787</b>
<b>SURPLUS / (DEFICIT)</b>	<b>\$7,025,589</b>	<b>(\$373,295)</b>	<b>(\$3,802,106)</b>	<b>(\$4,175,401)</b>	<b>(\$4,298,244)</b>	
<b>ENDING FUND BALANCE</b>	<b>\$7,889,901</b>	<b>\$4,001,874</b>		<b>\$199,768</b>	<b>\$76,925</b>	<b>\$122,842</b>

Revenues by Source



Expenditures by Object

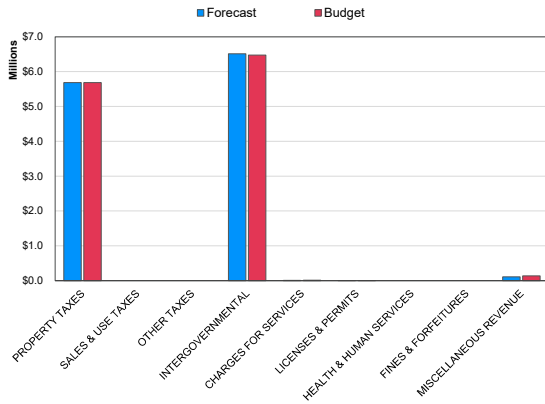


# Highway Department Fund | Financial Forecast

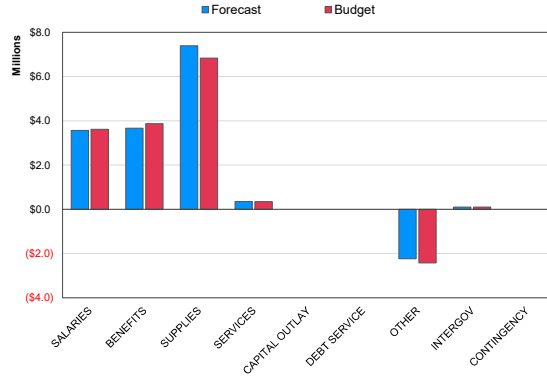
For the Period Ending May 31, 2021

	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
<b>REVENUES</b>						
Property Taxes	\$2,303,065	\$2,368,995	\$3,316,592	\$5,685,587	\$5,685,587	\$0
Sales & Use Taxes	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0
Intergovernmental	1,778,567	1,859,411	4,650,947	6,510,358	6,474,432	35,926
Charges For Services	4,970	2,091	7,996	10,087	13,500	(3,413)
Licenses & Permits	2,475	725	3,157	3,882	4,600	(718)
Health & Human Services	0	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0	0
Miscellaneous Revenue	60,950	24,963	83,414	108,377	135,136	(26,759)
Other Financing Sources	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0
<b>TOTAL REVENUE</b>	<b>\$4,150,027</b>	<b>\$4,256,184</b>	<b>\$8,062,107</b>	<b>\$12,318,291</b>	<b>\$12,313,255</b>	<b>\$5,036</b>
<b>EXPENDITURES</b>						
Salaries	\$1,464,378	\$1,474,177	\$2,092,454	\$3,566,631	\$3,617,262	\$50,631
Benefits	1,527,404	1,411,117	2,253,155	3,664,272	3,865,260	200,988
Supplies	1,770,904	2,562,914	4,824,616	7,387,530	6,832,242	(555,288)
Services	9,227	19,432	332,640	352,073	345,250	(6,823)
Capital Outlay	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Other	(1,194,954)	(845,248)	(1,394,086)	(2,239,334)	(2,424,428)	(185,094)
Intergov	56,130	43,015	52,993	96,008	102,056	6,048
Contingency	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$3,633,089</b>	<b>\$4,665,407</b>	<b>\$8,161,773</b>	<b>\$12,827,180</b>	<b>\$12,337,642</b>	<b>(\$489,538)</b>
<b>SURPLUS / (DEFICIT)</b>	<b>\$516,938</b>	<b>(\$409,223)</b>	<b>(\$99,666)</b>	<b>(\$508,889)</b>	<b>(\$24,387)</b>	
<b>ENDING FUND BALANCE</b>	<b>\$31,317,263</b>	<b>\$31,184,250</b>		<b>\$31,084,584</b>	<b>\$31,569,086</b>	<b>(\$484,502)</b>

**Revenues by Source**



**Expenditures by Object**

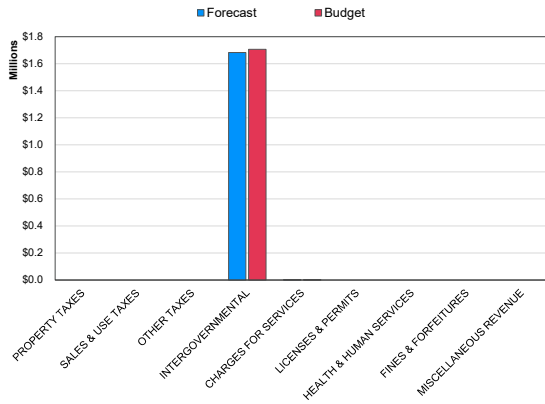


# MIS Department Fund | Financial Forecast

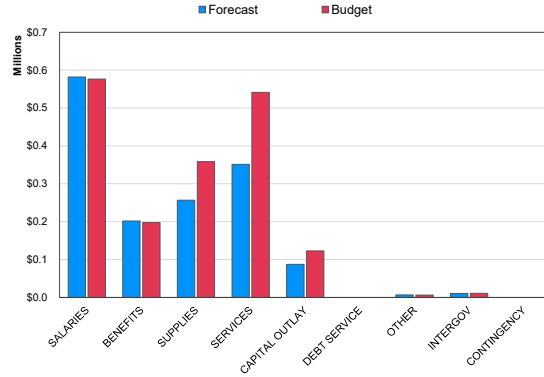
For the Period Ending May 31, 2021

	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
<b>REVENUES</b>						
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Sales & Use Taxes	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0
Intergovernmental	672,486	705,987	976,058	1,682,045	1,705,667	(23,621)
Charges For Services	385	474	1,106	1,581	1,600	(19)
Licenses & Permits	0	0	0	0	0	0
Health & Human Services	0	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0	0
Miscellaneous Revenue	0	0	0	0	0	0
Other Financing Sources	0	0	28,000	28,000	28,000	0
Transfers In	0	0	0	0	0	0
<b>TOTAL REVENUE</b>	<b>\$672,871</b>	<b>\$706,461</b>	<b>\$1,005,164</b>	<b>\$1,711,626</b>	<b>\$1,735,267</b>	<b>(\$23,641)</b>
<b>EXPENDITURES</b>						
Salaries	\$233,036	\$242,487	\$339,156	\$581,644	\$576,160	(\$5,483)
Benefits	89,909	92,131	109,613	201,745	197,423	(4,322)
Supplies	187,059	113,588	142,898	256,486	358,328	101,842
Services	276,657	258,227	92,787	351,014	541,276	190,262
Capital Outlay	105,311	64,296	23,071	87,367	122,500	35,133
Debt Service	0	0	0	0	0	0
Other	1,934	2,596	3,905	6,502	5,969	(532)
Intergov	3,267	3,504	6,880	10,384	10,610	226
Contingency	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$897,172</b>	<b>\$776,830</b>	<b>\$718,312</b>	<b>\$1,495,142</b>	<b>\$1,812,267</b>	<b>\$317,125</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(\$224,300)</b>	<b>(\$70,369)</b>	<b>\$286,853</b>	<b>\$216,484</b>	<b>(\$77,000)</b>	
<b>ENDING FUND BALANCE</b>	<b>(\$167,056)</b>	<b>(\$2,259)</b>		<b>\$284,594</b>	<b>(\$8,890)</b>	<b>\$293,484</b>

Revenues by Source



Expenditures by Object

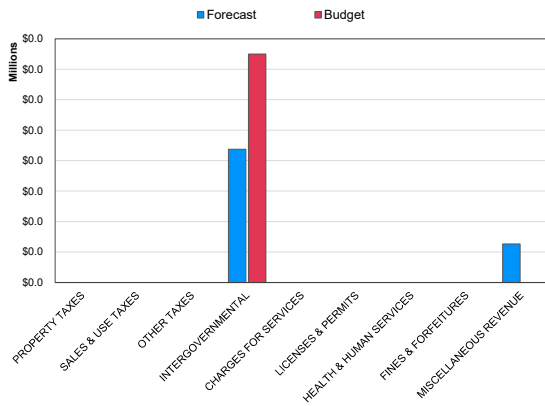


# Fleet Management | Financial Forecast

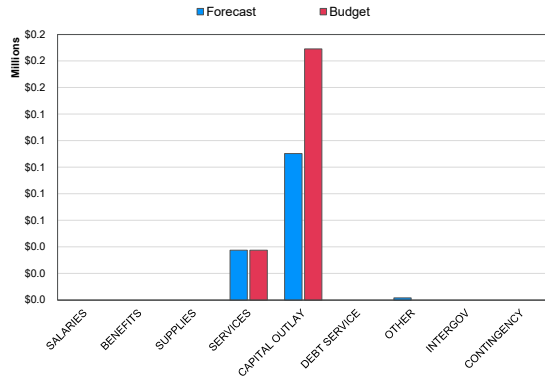
For the Period Ending May 31, 2021

	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
<b>REVENUES</b>						
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Sales & Use Taxes	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0
Intergovernmental	0	0	21,875	21,875	37,500	(15,625)
Charges For Services	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0
Health & Human Services	0	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0	0
Miscellaneous Revenue	0	6,304	0	6,304	0	6,304
Other Financing Sources	0	0	0	0	0	0
Transfers In	0	0	0	189,000	189,000	0
<b>TOTAL REVENUE</b>	<b>\$0</b>	<b>\$6,304</b>	<b>\$21,875</b>	<b>\$217,179</b>	<b>\$226,500</b>	<b>(\$9,321)</b>
<b>EXPENDITURES</b>						
Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	0	0	0	0	0	0
Supplies	0	0	0	0	0	0
Services	0	0	37,500	37,500	37,500	0
Capital Outlay	0	0	110,250	110,250	189,000	78,750
Debt Service	0	0	0	0	0	0
Other	0	1,544	0	1,544	0	(1,544)
Intergov	0	0	0	0	0	0
Contingency	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$1,544</b>	<b>\$147,750</b>	<b>\$149,294</b>	<b>\$226,500</b>	<b>\$77,206</b>
<b>SURPLUS / (DEFICIT)</b>	<b>\$0</b>	<b>\$4,760</b>	<b>(\$125,875)</b>	<b>\$67,885</b>	<b>\$0</b>	
<b>ENDING FUND BALANCE</b>	<b>\$180</b>	<b>\$3,939</b>		<b>\$67,064</b>	<b>(\$821)</b>	<b>\$67,885</b>

**Revenues by Source**



**Expenditures by Object**





07/06/2021  
14:19:53

Jefferson County  
FLEXIBLE PERIOD REPORT

FROM 2021 01 TO 2021 05

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	-208,582.80	.00	-292,015.87	41.7%
12201 412100 Sales Taxes From County	-150	0	-150	-55.40	.00	-94.60	36.9%
12201 451004 Garnishment Fees	-50	0	-50	-15.00	.00	-35.00	30.0%
12201 451005 Child Support Fees	-1,000	0	-1,000	-272.81	.00	-727.19	27.3%
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	-5,668.90	.00	-9,331.10	37.8%
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	-1,019.00	.00	1,019.00	.0%
12202 451045 Employee Premiums	-470,000	0	-470,000	-217,176.25	.00	-252,823.75	46.2%
TOTAL General Fund	-989,579	-130,000	-1,119,579	-467,230.01	.00	-652,348.66	41.7%
TOTAL REVENUES	-989,579	-130,000	-1,119,579	-467,230.01	.00	-652,348.66	

07/06/2021  
14:22:58

Jefferson County  
FLEXIBLE PERIOD REPORT

PAGE 1  
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FROM 2021 01 TO 2021 05

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	82,609.52	.00	114,227.54	42.0%
12201 511210 Wages-Regular	145,576	0	145,576	59,770.79	.00	85,805.04	41.1%
12201 511210 22101 Wages-Regular	0	0	0	468.04	.00	-468.04	.0%
12201 511220 Wages-Overtime	0	0	0	299.02	.00	-299.02	.0%
12201 511330 Wages-Longevity Pay	945	0	945	.00	.00	945.00	.0%
12201 512141 Social Security	25,468	0	25,468	10,486.00	.00	14,982.23	41.2%
12201 512141 22101 Social Security	0	0	0	31.98	.00	-31.98	.0%
12201 512142 Retirement (Employer)	23,177	0	23,177	9,630.82	.00	13,545.84	41.6%
12201 512142 22101 Retirement (Employer)	0	0	0	31.60	.00	-31.60	.0%
12201 512144 Health Insurance	42,748	0	42,748	19,262.05	.00	23,485.90	45.1%
12201 512144 22101 Health Insurance	0	0	0	141.27	.00	-141.27	.0%
12201 512145 Life Insurance	214	0	214	98.40	.00	115.92	45.9%
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	2,033.29	.00	2,310.71	46.8%
12201 512173 22101 Dental Insurance	0	0	0	9.44	.00	-9.44	.0%
12201 521213 Accounting & Auditing	19,100	0	19,100	16,007.44	13,464.00	-10,371.44	154.3%
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	1,004.33	.00	1,395.67	41.8%
12201 531312 Office Supplies	2,600	0	2,600	586.89	.00	2,013.11	22.6%
12201 531313 Printing & Duplicating	1,200	0	1,200	1,081.30	.00	118.70	90.1%
12201 531324 Membership Dues	910	0	910	707.90	.00	202.10	77.8%
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	32.86	.00	67.14	32.9%
12201 535242 Maintain Machinery & Equip	700	0	700	225.72	.00	474.28	32.2%
12201 571004 IP Telephony Allocation	672	0	672	280.00	.00	392.00	41.7%
12201 571005 Duplicating Allocation	49	0	49	20.40	.00	28.60	41.6%
12201 571009 MIS PC Group Allocation	11,474	0	11,474	4,780.85	.00	6,693.15	41.7%
12201 571010 MIS Systems Grp Alloc(ISIS)	3,522	0	3,522	1,467.50	.00	2,054.50	41.7%
12201 591519 Other Insurance	3,203	0	3,203	1,426.05	.00	1,776.57	44.5%
12201 594818 Capital Computer	0	130,000	130,000	.00	.00	130,000.00	.0%
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12202 Dental Insurance Allocation							
12202 599982 Retiree Dental Claims	12,000	0	12,000	5,931.00	.00	6,069.00	49.4%

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Jefferson County  
FLEXIBLE PERIOD REPORT

FROM 2021 01 TO 2021 05

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	648.80	.00	5,351.20	10.8%
12202 599986 Administrative Fees Dental	24,000	0	24,000	10,245.30	.00	13,754.70	42.7%
12202 599989 Employee Dental Claims	444,500	0	444,500	166,230.81	.00	278,269.19	37.4%
12202 599992 Administrative Dental Retiree	1,100	0	1,100	345.06	.00	754.94	31.4%
TOTAL General Fund	989,579	130,000	1,119,579	400,731.05	13,464.00	705,383.62	37.0%
TOTAL EXPENSES	989,579	130,000	1,119,579	400,731.05	13,464.00	705,383.62	

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Jefferson County  
FLEXIBLE PERIOD REPORT

FROM 2021 01 TO 2021 05

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
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13201 County Treasurer							
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13201 411100 General Property Taxes	650,097	0	650,097	270,873.55	.00	379,222.96	41.7%
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	-143,797.52	.00	-156,202.48	47.9%
13201 441030 Ag Use Conversion Penalty	-20,000	0	-20,000	-7,359.10	.00	-12,640.90	36.8%
13201 451007 Treasurers Fees	-500	0	-500	-160.00	.00	-340.00	32.0%
13201 481001 Interest & Dividends	-500,000	0	-500,000	-255,326.97	.00	-244,673.03	51.1%
13201 481004 Fair Market Value Adjustment	0	0	0	170,026.37	.00	-170,026.37	.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							
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13203 451010 Sale Of Maps & Plat Books	-2,200	0	-2,200	563.54	.00	-2,763.54	25.6%
13203 451308 Postage Fees	-100	0	-100	-9.00	.00	-91.00	9.0%
TOTAL General Fund	-267,703	0	-267,703	-127,776.55	.00	-139,926.94	47.7%
TOTAL REVENUES	-267,703	0	-267,703	-127,776.55	.00	-139,926.94	

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Jefferson County  
FLEXIBLE PERIOD REPORT

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FROM 2021 01 TO 2021 05

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
13201 County Treasurer							
13201 511110 Salary-Permanent Regular	79,914	0	79,914	32,923.05	.00	46,990.55	41.2%
13201 511210 Wages-Regular	37,994	0	37,994	13,671.12	.00	24,322.39	36.0%
13201 511330 Wages-Longevity Pay	192	0	192	.00	.00	192.00	.0%
13201 512141 Social Security	8,500	0	8,500	3,341.62	.00	5,158.33	39.3%
13201 512142 Retirement (Employer)	7,972	0	7,972	3,145.05	.00	4,826.64	39.5%
13201 512144 Health Insurance	32,061	0	32,061	12,390.77	.00	19,670.16	38.6%
13201 512145 Life Insurance	11	0	11	3.26	.00	7.78	29.5%
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	863.40	.00	1,455.00	37.2%
13201 521232 Investment Advisor Fees	31,000	0	31,000	16,405.02	.00	14,594.98	52.9%
13201 531298 United Parcel Service	100	0	100	.00	.00	100.00	.0%
13201 531311 Postage & Box Rent	8,000	0	8,000	1,076.89	.00	6,923.11	13.5%
13201 531312 Office Supplies	1,000	0	1,000	538.34	.00	461.66	53.8%
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	26.27	.00	73.73	26.3%
13201 535242 Maintain Machinery & Equip	200	0	200	160.93	.00	39.07	80.5%
13201 571004 IP Telephony Allocation	538	0	538	224.15	.00	313.85	41.7%
13201 571005 Duplicating Allocation	72	0	72	30.00	.00	42.00	41.7%
13201 571009 MIS PC Group Allocation	8,455	0	8,455	3,522.90	.00	4,932.10	41.7%
13201 571010 MIS Systems Grp Alloc(ISIS)	1,569	0	1,569	653.75	.00	915.25	41.7%
13201 591519 Other Insurance	1,123	0	1,123	490.50	.00	632.87	43.7%
13201 593256 Bank Charges	1,500	0	1,500	550.60	.00	949.40	36.7%
13201 593256 22200 Bank Charges	0	0	0	25.00	.00	-25.00	.0%
13202 Tax Deed Expense							
13202 521212 Legal	1,000	0	1,000	10.00	.00	990.00	1.0%
13202 521255 Paper Service	1,000	0	1,000	381.00	.00	619.00	38.1%
13202 521273 Title Search	5,000	0	5,000	-6,600.00	.00	11,600.00	132.0%
13202 529299 Purchase Care & Services	3,000	0	3,000	.00	.00	3,000.00	.0%

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Jefferson County  
FLEXIBLE PERIOD REPORT

FROM 2021 01 TO 2021 05

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
13202 531311 Postage & Box Rent	600	0	600	365.47	.00	234.53	60.9%
13202 531313 Printing & Duplicating	400	0	400	.00	.00	400.00	.0%
13202 531321 Publication Of Legal Notice	15,000	0	15,000	11,330.76	.00	3,669.24	75.5%
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	97,379.18	.00	170,324.31	36.4%
TOTAL EXPENSES	267,703	0	267,703	97,379.18	.00	170,324.31	

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Jefferson County  
FLEXIBLE PERIOD REPORT

FROM 2021 01 TO 2021 05

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	-55,594.15	.00	-77,831.77	41.7%
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	-7,659.57	.00	-5,340.43	58.9%
11301 455003 Non-IVD Service Fees	-1,400	0	-1,400	-428.00	.00	-972.00	30.6%
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	-306,017.30	.00	-834,025.62	26.8%
TOTAL REVENUES	-1,131,143	-8,900	-1,140,043	-306,017.30	.00	-834,025.62	

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Jefferson County  
FLEXIBLE PERIOD REPORT

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FROM 2021 01 TO 2021 05

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	112,606.16	.00	151,230.61	42.7%
11301 511210 Wages-Regular	467,425	0	467,425	193,978.88	.00	273,446.00	41.5%
11301 511220 Wages-Overtime	5,229	0	5,229	199.64	.00	5,029.31	3.8%
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	22,438.04	.00	32,220.16	41.1%
11301 512142 Retirement (Employer)	49,845	0	49,845	20,707.95	.00	29,137.04	41.5%
11301 512144 Health Insurance	144,011	0	144,011	66,047.30	.00	77,963.70	45.9%
11301 512145 Life Insurance	305	0	305	141.79	.00	163.21	46.5%
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	5,278.14	.00	5,984.86	46.9%
11301 521255 Paper Service	12,300	0	12,300	3,128.50	.00	9,171.50	25.4%
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	1,623.18	.00	1,051.82	60.7%
11301 529160 Interpreter Fee	4,600	0	4,600	2,070.50	.00	2,529.50	45.0%
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	295.99	.00	1,804.01	14.1%
11301 531310 Postage Special	225	0	225	101.19	.00	123.81	45.0%
11301 531311 Postage & Box Rent	17,900	0	17,900	6,153.96	.00	11,746.04	34.4%
11301 531312 Office Supplies	2,000	0	2,000	396.18	.00	1,603.82	19.8%
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	210.00	.00	690.00	23.3%
11301 531323 Subscriptions-Tax & Law	0	0	0	208.12	.00	-208.12	.0%
11301 531324 Membership Dues	1,612	0	1,612	367.90	.00	1,244.10	22.8%
11301 531348 Educational Supplies	450	0	450	237.22	.00	212.78	52.7%
11301 532325 Registration	2,740	8,900	11,640	3,842.00	.00	7,798.00	33.0%
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	175.83	.00	349.17	33.5%
11301 535242 Maintain Machinery & Equip	3,250	0	3,250	1,368.16	.00	1,881.84	42.1%
11301 571004 IP Telephony Allocation	2,152	0	2,152	896.65	.00	1,255.35	41.7%
11301 571005 Duplicating Allocation	389	0	389	162.10	.00	226.90	41.7%
11301 571009 MIS PC Group Allocation	26,571	0	26,571	11,071.25	.00	15,499.75	41.7%
11301 571010 MIS Systems Grp Alloc(ISIS)	8,696	0	8,696	3,623.35	.00	5,072.65	41.7%
11301 591519 Other Insurance	6,836	0	6,836	3,066.90	.00	3,769.48	44.9%



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Jefferson County  
FLEXIBLE PERIOD REPORT

FROM 2021 01 TO 2021 05

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	464,278.05	.00	675,764.87	40.7%
TOTAL EXPENSES	1,131,143	8,900	1,140,043	464,278.05	.00	675,764.87	

**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
6-May-21	Transfer to Zoning for WeEnergies project	(10,000.00)			Finance Committee
8-Jun-21	Transfer to Zoning for WeEnergies project	(20,000.00)			Finance Committee
8-Jun-21	Transfer to Corporation Counsel for WeEnergies project	(5,000.00)			Finance Committee
8-Jun-21	Transfer to MIS for equipment	(208,131.00)			Finance Committee
<b>Total amount available</b>		<b>265,448.00</b>	<b>3,481,960.00</b>	<b>300,000.00</b>	
<b>Net</b>		<b>265,448.00</b>	<b>3,481,960.00</b>	<b>300,000.00</b>	