

Finance Department

DEPARTMENT MISSION

The mission of the Finance Department is to provide a framework of support for a financially sustainable future for the County. Within the scope of this mission is the responsibility to establish sound financial policies and internal controls that ensure timely and accurate information is provided to our stakeholders. The Finance Department is committed to providing our internal and external customers with the tools they need to make important decisions.

DEPARTMENT GOALS

Desired results	Objectives - specific steps	Link to Strategic Plan	Completion Date
Implement a priority-based budgeting program	Educate and involve key stakeholders and public on the County's budget and priority setting process	Strategy 1.1 and 1.2	Completed but ongoing
	Further refinement and analysis of PBB data	Strategy 1.3	Completed but ongoing
Full implementation of the Munis ERP system and link to performance measurement	Conclude with implementation of the basic functionality of all purchased modules	Strategy 1.3	4th quarter 2020
	Build out of all implemented modules and accumulation and analysis of related data	Strategy 1.3	Ongoing
	Implement v2019 of Munis	Strategy 1.3	February – April 2021
Implement GASB accounting standards	Implement GASB Statement 87, <i>Leases</i>	Guiding Principles	January 2021 – December 2021
Strengthen the County's creditworthiness and ability to secure low interest rates on bond borrowing	Meet or exceed the County's fund balance policy	Guiding Principles	Ongoing
	Create and revise strong financial policies	Guiding Principles	Ongoing
	Maintain and improve the County's strong bond rating	Guiding Principles	Ongoing
	Develop/implement financial forecasting system		4 th quarter 2020

PROGRAM EVALUATION

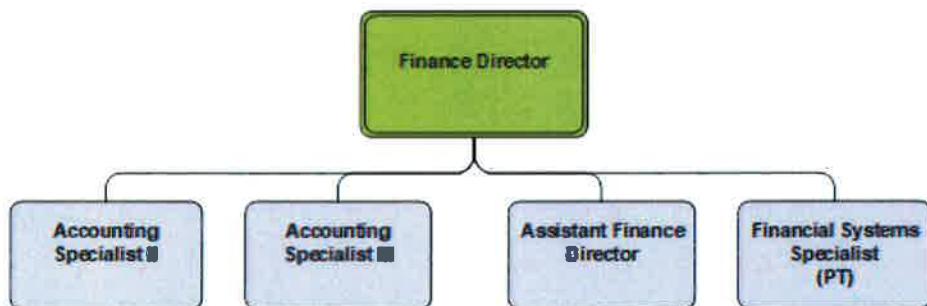
Program/Service Description	Output Measures			How outputs translate to desired outcomes
	2019	2020 (Est)	2021 (Est)	
Amount of vendor payments	12,921	12,500	12,250	<ol style="list-style-type: none"> 1. Consolidation of vendor payments to purchasing card to earn rebates 2. Electronic payments to vendors where purchasing card is not available 3. Vendors receive payments faster and more efficiently 4. Maintain positive vendor relationships
Amount of payments to employees	15,337	15,500	15,500	Employees are paid timely and accurately
Number of employees paid	679	685	685	
Ensure accuracy of financial information (number of audit adjustments)	0	0	0	Lack of audit adjustments and audit findings means that departments, oversight committees and the Board of Supervisors are getting timely and accurate information on which to base important financial decisions. Responsible financial management also means that important programs involving outside funding remain intact, while strengthening our ability to secure new future programs.
Ensure integrity of data collection systems and prevention of fraud (number of audit findings)	0	0	0	
Achievement of CAFR award	Yes	Yes	Yes	Adhering to the highest financial standards in the government reporting industry means that our bondholders are getting the best information possible, and that our rating remains as high as possible so that our taxpayers get the lowest interest rate offered by the market when the County seeks to issue bonds.
Achievement of Budget award	Yes	Yes	Yes	
Bond rating	Aa2	Aa2	Aa2	
Fund balance goal met	Yes	Yes	Yes	

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

Achievement of goals for the 2019 and 2020 fiscal years are as follows:

- Implemented Priority-based budgeting (PBB) including:
 - Inventory all County programs
 - Assign costs and revenues to program inventory
 - Oversee department scoring of programs
 - Oversee peer review of department scores
 - Analyze and interpret PBB data
 - Begin to devise action plans based on findings
- PBB is an ongoing process and future goals will include further refinement and analysis of the data, exposure to the public, and further stakeholder involvement.
- Assisted the Administrator to develop the 2021 budget. The County submitted the 2020 budget to the Governmental Finance Officers Association (GFOA) and has received their Distinguished Budget Presentation Awards Program again this year.
- The County has submitted for and been awarded the Certificate for Excellence in Financial Reporting from the GFOA for its Comprehensive Annual Financial Report (CAFR) for 2019. This is the eighth consecutive year that the County has achieved this award.
- Continued implementation of the Munis financial accounting software. The County will be upgrading to version 2019.1 in 2021.
- Ongoing efforts to consolidate the number of transactions processed by the Finance Department by exploiting the use of our Purchasing Card program will lead to fewer transactions processed in the future.

DEPARTMENT ORGANIZATIONAL CHART



Finance Department

Financial Summary

	2020 Actual	2021 Estimate	2021	2022 Budget	Change from 2021 Amended Budget	
			Amended Budget		\$	%
Revenues						
Taxes	138	150	150	150	-	0.00%
Public Charges	17,011	490,641	488,830	488,505	(325)	-0.07%
Miscellaneous Revenue	-	33,671	-	-	-	0.00%
Other Financing Sources	-	-	-	-	-	0.00%
Total Revenues	17,149	524,462	488,980	488,655	(325)	-0.07%
Expenditures						
Personnel Expenses	443,731	444,270	443,809	483,247	39,438	8.89%
Purchased Services	13,147	26,220	26,220	27,398	1,178	4.49%
Operating Costs	52,529	13,030	13,030	13,200	170	1.30%
Interdept. Charges	13,994	15,717	15,717	16,195	478	3.04%
Other Expenses	19,309	620,803	490,803	491,311	508	0.10%
Capital Items	-	-	130,000	-	(130,000)	0.00%
Total Expenditures	542,710	1,120,040	1,119,579	1,031,351	(88,228)	-7.88%
Property Taxes	496,515	500,599	500,599	542,696	42,097	8.41%
Addition to (Use of) Fund Balance	(29,046)	(94,979)	(130,000)	-	-	-

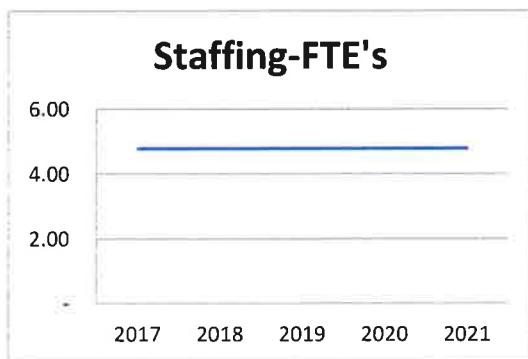
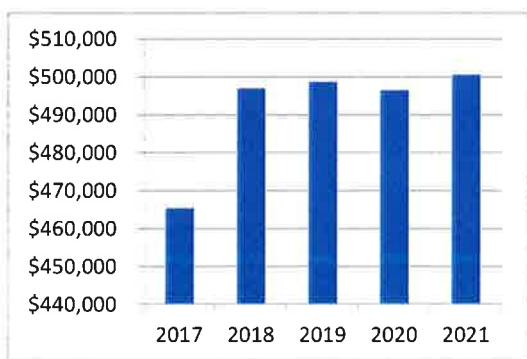
Summary Highlights:

The 2022 budget provides \$542,696 in tax levy, which is a \$42,097 increase in levy from the 2021 amended budget.

Summary of Capital Items:

None

Summary of Property Tax Levy and FTEs



Finance Department-2022 BUDGET

Account Number	Project	Description	2020 Actual	2021 6-Month Actual	2021 Estimated	2021 Amended	2022 Admin	2022 Adopted
12201 -Finance								
REVENUES								
411100		General Property Taxes	496,515	250,299	500,599	500,599	542,696	-
412100		Sales Taxes From County	138	76	150	150	150	-
451004		Garnishment Fees	30	15	50	50	45	-
451005		Child Support Fees	693	328	1,000	1,000	750	-
451312		Emp Payroll Charges	106	30	180	180	110	-
486002		Unclaimed Funds Revenue	-	33,671	33,671	-	-	-
699999		Budgetary Fund Balance	-	-	-	130,000	-	-
REVENUES TOTAL			497,483	284,420	535,650	631,979	543,751	-
EXPENDITURES								
511110		Salary-Permanent Regular	195,110	99,046	196,837	196,837	212,487	-
511110	22101	Salary-Permanent Regular	185	-	-	-	-	-
511210		Wages-Regular	137,380	71,817	145,576	145,576	160,599	-
511210	22101	Wages-Regular	8,582	468	-	-	-	-
511220		Wages-Overtime	1,360	299	461	-	2,162	-
511220	22101	Wages-Overtime	344	-	-	-	-	-
511330		Wages-Longevity Pay	915	-	945	945	975	-
SALARIES TOTAL			343,875	171,630	343,819	343,358	376,224	-
512141		Social Security	24,687	12,579	25,468	25,468	27,759	-
512141	22101	Social Security	623	32	-	-	-	-
512142		Retirement (Employer)	22,598	11,553	23,177	23,177	24,455	-
512142	22101	Retirement (Employer)	615	32	-	-	-	-
512144		Health Insurance	38,891	23,119	42,748	42,748	46,485	-
512144	22101	Health Insurance	2,763	141	-	-	-	-
512145		Life Insurance	194	120	214	214	231	-
512145	22101	Life Insurance	9	1	-	-	-	-
512151		HSA Contribution	6,000	4,418	4,500	4,500	3,750	-
512151	22101	HSA Contribution	-	82	-	-	-	-
512173		Dental Insurance	3,268	2,447	4,344	4,344	4,344	-
512173	22101	Dental Insurance	207	9	-	-	-	-
FRINGE TOTAL			99,855	54,533	100,451	100,451	107,023	-
TOTAL SALARIES AND FRINGES			443,731	226,163	444,270	443,809	483,247	-
521213		Accounting & Auditing	10,890	16,007	19,100	19,100	20,228	-
521219		Other Professional Serv	1,510	610	3,700	3,700	3,720	-
521286		Computer Support	747	1,036	3,420	3,420	3,450	-
531303		Computer Equipmt & Software	602	-	-	-	-	-
531303	22101	Computer Equipmt & Software	42,125	-	-	-	-	-
531311		Postage & Box Rent	2,137	1,187	2,400	2,400	2,400	-
531312		Office Supplies	2,439	686	2,600	2,600	2,600	-
531312	22101	Office Supplies	467	-	-	-	-	-
531313		Printing & Duplicating	1,599	1,144	1,200	1,200	1,200	-
531324		Membership Dues	690	708	910	910	920	-
531348		Educational Supplies	249	-	-	-	-	-
532325		Registration	1,080	1,550	1,820	1,820	1,980	-
532334		Commercial Travel	488	-	1,000	1,000	1,000	-
532335		Meals	-	-	300	300	300	-
532336		Lodging	-	-	2,000	2,000	2,000	-
533225		Telephone & Fax	78	39	100	100	100	-
535242		Maintain Machinery & Equip	575	269	700	700	700	-
571004		IP Telephony Allocation	449	336	672	672	588	-
571005		Duplicating Allocation	13	24	49	49	35	-
571009		MIS PC Group Allocation	10,161	5,737	11,474	11,474	11,875	-
571010		MIS Systems Grp Alloc(ISIS)	3,371	1,761	3,522	3,522	3,697	-
591519		Other Insurance	3,127	1,711	3,203	3,203	3,711	-
OPERATING EXPENDITURES			82,797	32,806	58,170	58,170	60,504	-
594818		Capital Computer	-	-	130,000	130,000	-	-
CAPITAL OUTLAY EXPENDITURES			-	-	130,000	130,000	-	-
EXPENDITURES TOTAL			526,528	258,969	632,439	631,979	543,751	-
REVENUES			497,483	284,420	535,650	631,979	543,751	-
EXPENDITURES			526,528	258,969	632,439	631,979	543,751	-
TOTAL BUSINESS UNIT-12201 -Finance			29,045	(25,451)	96,789	0	-	-

Finance Department-2022 BUDGET

Account Number	Project	Description	2020 Actual	2021 6-Month Actual	2021 Estimated	2021 Amended	2022 Admin	2022 Adopted
12202 -Dental Insurance Allocation								
REVENUES								
451026		Retiree Ins Premium Recovery	13,697	6,710	15,000	15,000	15,000	-
451032		Cobra Premium Recovery	2,485	738	2,600	2,600	2,600	-
451043		County Board Premiums	-	1,725	1,811	-	-	-
451045		Employee Premiums	-	260,448	470,000	470,000	470,000	-
REVENUES TOTAL			16,182	269,621	489,411	487,600	487,600	-
EXPENDITURES								
599951		Year End Alloc	3,314	-	-	-	-	-
599982		Retiree Dental Claims	11,001	6,196	12,000	12,000	12,000	-
599984		Cobra Dental Claims	1,095	828	6,000	6,000	6,000	-
599986		Administrative Fees Dental	-	12,286	24,000	24,000	24,000	-
599989		Employee Dental Claims	-	197,457	444,500	444,500	444,500	-
599992		Administrative Dental Retiree	771	417	1,100	1,100	1,100	-
		OPERATING EXPENDITURES			487,600	487,600	487,600	-
		EXPENDITURES TOTAL			487,600	487,600	487,600	-
		REVENUES	16,182	269,621	489,411	487,600	487,600	-
		EXPENDITURES	16,182	217,184	487,600	487,600	487,600	-
TOTAL BUSINESS UNIT-12202 -Dental Insurance Allocation			-	(52,437)	(1,811)	-	-	-
REVENUES			513,664	554,041	1,025,061	1,119,579	1,031,351	-
EXPENDITURES			542,710	476,153	1,120,039	1,119,579	1,031,351	-
TOTAL Finance Department DEPARTMENT			29,045	(77,888)	94,978	-	-	-

Capital Projects

A capital project is defined as an active or proposed non-recurrent expenditure in one or more specified plan years for permanent fixed assets (building, land, improvement, technology equipment and installation) which has a significant useful life or extends the useful life of an existing fixed asset.

The County prepares a five-year capital improvement plan which provides comprehensive planning, budgeting stability and analysis of the long-range capital needs of the County.

Operational impacts of capital projects indicate the annual on-going and one-time costs or savings associated with implementing the capital project. The additional ongoing impacts are included in the departments' operating budget requests. This includes providing for additional personnel, operating cost, needed fixed assets or and new/additional revenues to be achieved. Cost savings are also identified in the department's budgets if base budget costs can be reduced, or cost increases are offset or avoided.

The County typically accounts for capital items within the department's budgets except for certain capital projects.

In 2019, the County appropriated amounts for the cleanup and restoration of the old highway building site. The County has partnered with the City of Jefferson to develop this site into a park with other surrounding commercial and residential development.

In 2020, the County bonded for upgrades to its 911 communications system, county-wide broadband enhancements, and improvements to the County's south campus. The south campus project is expected to be completed in 2021, and the 911 infrastructure project will be completed in 2022.

In 2022, the County expects to begin work on renovating its Courthouse, Sheriff complex and jail. This will include a 3 to 4-year bond issue with the project expecting to cost approximately \$36 million. The initial bond issue will be approximately \$8 million.

Capital Projects

Financial Summary

	2020 Actual	2021 Estimate	2021		Change from 2021 Amended Budget	
			Amended Budget	2022 Budget	\$	%
Revenues						
Intergovernmental Revenue	-	-	-	245,000	-	0%
Misc. Revenue	244,846	27,635	-	-	-	0%
Other Financing Sources	7,600,000	-	-	8,000,000	8,000,000	0%
Total Revenues	7,844,846	27,635	-	8,245,000	8,000,000	-
Expenditures						
Purchased Services	222,997	800	-	-	-	0%
Operating Costs	5,133	2,094	-	-	-	0%
Capital Items	3,735,079	4,298,243	4,298,243	8,560,000	4,261,757	99%
Other Financing Uses	76,325	-	-	-	-	0%
Total Expenditures	4,039,534	4,301,137	4,298,243	8,560,000	4,261,757	99%
Property Taxes						
Addition to (Use of) Fund Balance	3,805,312	(4,273,502)	(4,298,243)	(315,000)		

Summary Highlights:

The amounts spent for 2020 and 2021 are intended to fund the 911 Telecommunications Upgrade project and the South Campus Building Improvement project. If any work remains to be done at the end of 2021, funds will be carried forward into the 2021 budget through the budget carryover process in March 2022.

The County anticipates that it will issue \$8 million in bonds for improvements to the Courthouse/Sheriff/Jail complex during late 2021.

Two improvements to the South Campus are intended to be funded by ARPA proceeds:

\$ 130,000 for HVAC and ventilation improvements at the Workforce building
\$ 115,000 for LED lighting improvements at the Human Services building

Capital Budget - 2022

Department	ORG	Account Number	Project	Description	Requested Amount	Administrator Budget	Related Funding	Budget Carryover	Bonded Debt	Use of Fund Balance	Levy Request	Class
Administration	11101	594818	22209	Technology investments to facilitate remote work	150,000	150,000	(150,000)	-	-	-	-	GG
Administration	11101	594822	22201	Improvements to temporary housing	200,000	200,000	(200,000)	-	-	-	-	GG
				Administration total:	350,000	350,000	(350,000)	-	-	-	-	
Parks	12816	594821		Burnt Village - ADA Launch Pier Improvement	15,000	15,000	(10,500)	-	-	(4,500)	-	CR
Parks	12811	594821		Dog Park Electric Improvements	36,000	36,000	(36,000)	-	-	-	-	CR
Parks	12801	594811		Ford F-350 with plow and salt box	60,000	60,000	(15,000)	-	-	(45,000)	-	CR
Parks	12801	594810		Tractor Mower Front Mount 72" with snow removal equipment	54,000	54,000	(12,000)	-	-	(42,000)	-	CR
Parks	12801	594810		Landpride Pull-behind 14' mowing unit	18,000	18,000	(4,000)	-	-	(14,000)	-	CR
Parks	12801	594810		Pressure washer trailer	12,000	12,000	(1,500)	-	-	(10,500)	-	CR
Parks	12801	594810		Morbark Chipper	50,000	50,000	(15,000)	-	-	(35,000)	-	CR
Parks	12804	594821		Korth Park Gate Operator	5,000	5,000	-	-	-	(5,000)	-	CR
				Parks Total:	250,000	250,000	(94,000)	-	-	(156,000)	-	
Central Services	11201	594822		Replace rooftop AC units at the Courthouse	350,000	-	-	-	-	-	-	GG
Central Services	11201	594822		Upgrade airhandling units	335,000	-	-	-	-	-	-	GG
Central Services	11201	594822		Replace AC chiller and boilers for jail	350,000	-	-	-	-	-	-	GG
Central Services	11201	594822		Replace plumbing in jail pod and huber dorm areas	250,000	-	-	-	-	-	-	GG
Central Services	11201	594822		Replace jail generator	275,000	-	-	-	-	-	-	GG
Central Services	11201	594822		Replace roof section in jail cooling tower	22,000	-	-	-	-	-	-	GG
Central Services	11201	594822		Replace roof section A in jail	80,000	-	-	-	-	-	-	GG
Central Services	11201	594822		Relamp Sheriff parking lot	18,000	-	-	-	-	-	-	GG
Central Services	11201	594822		Replace light fixtures at Annex bay area	10,000	10,000	-	-	-	(10,000)	-	GG
				Central Services Total:	1,690,000	10,000	-	-	-	(10,000)	-	
Sheriff	13101	594811		Replace patrol SUV's (6)	247,920	247,920	-	-	-	(247,920)	-	PS
Sheriff	13101	594811		Squad propane units (7)	49,000	-	-	-	-	-	-	PS
Sheriff	13101	594811		Replace transport van/improvements for ADA compliance	35,000	35,000	-	-	-	(35,000)	-	PS
Sheriff	13101	594811		Replace detective squad	38,000	38,000	-	-	-	(38,000)	-	PS
Sheriff	13101	594811		HD Cameras for squads	6,300	6,300	-	-	-	(6,300)	-	PS
				Sheriff Total:	376,220	327,220	-	-	-	(327,220)	-	
Land & Water Conservation	12407	594816		Conservation Easement	120,000	120,000	(120,000)	-	-	-	-	CD
Register of Deeds	13001	594818		Pintegrity back indexing	5,000	5,000	-	-	-	(5,000)	-	GG
Register of Deeds	13001	594818		Printer/copier/scanner replacement	10,000	10,000	-	-	-	(10,000)	-	GG
				Register of Deeds Total:	15,000	15,000	-	-	-	(15,000)	-	
Emergency Management	12001	594808		Flood Mitigation Properties	3,508,115	3,508,115	(3,508,115)	-	-	-	-	PS
Land Information	12503	594819	25305	FPP Development	25,000	25,000	(25,000)	-	-	-	-	GG
Land Information	12503	594819	25305	NG 911 Data Migration	5,000	5,000	(5,000)	-	-	-	-	GG
Land Information	12503	594819	25305	Land Records Development	20,000	20,000	(20,000)	-	-	-	-	GG
				Land Information Total:	50,000	50,000	(50,000)	-	-	-	-	
Fair Park	12101	594810		Replace Bobcat Skid Steer	37,000	37,000	(32,000)	-	-	(5,000)	-	CR
Fair Park	12101	594810		Upgrade PA system	30,000	30,000	-	-	-	(30,000)	-	CR
Fair Park	12101	594809	22212	New agriculture facility/Activity Cent Upgrades	350,000	500,000	(500,000)	-	-	-	-	CR
Fair Park	12101	594808		Land purchase in west field	500,000	-	-	-	-	-	-	CR
Fair Park	12101	594821		Fencing for land purchase	100,000	-	-	-	-	-	-	CR
				Fair Park Total:	1,017,000	567,000	(532,000)	-	-	(35,000)	-	
				General Fund totals	7,376,335	5,197,335	(4,654,115)	-	-	(543,220)	-	

Capital Budget - 2022

Human Services	61169899	591818	Programming	143,109	143,109	-	-	-	(71,555)	(71,554)	HH
			Human Services Total:	143,109	143,109	-	-	-	(71,555)	(71,554)	
Capital Projects	4	594822	90060	Courthouse/Sheriff Complex/Jail remodel	8,000,000	8,000,000	-	-	(8,000,000)	-	GG
Capital Projects	4	594822	90020	Replace ceiling sections at main HS building	15,000	15,000	-	-	(15,000)	-	HH
Capital Projects	4	594822	90020	Restroom remodel at Hillsides/HS	300,000	300,000	-	-	(300,000)	-	HH
Capital Projects	4	594822	22207	Replace HVAC components at Workforce building	130,000	130,000	(130,000)	-	-	-	HH
Capital Projects	4	594822	22208	LED lighting upgrade at HS	115,000	115,000	(115,000)	-	-	-	HH
				8,560,000	8,560,000	(245,000)	-	(8,315,000)	-	-	
Highway-Equipment	53282	594811	Haul trucks/plow equipment	2,075,000	2,075,000	(2,075,000)	-	-	-	-	PW
Highway-Equipment	53282	594819	Specialty trucks	350,000	350,000	(350,000)	-	-	-	-	PW
Highway-Equipment	53282	594819	Highway maintenance-support equipment	250,000	250,000	(250,000)	-	-	-	-	PW
Highway-Equipment	53282	594819	Small trucks	250,000	250,000	(250,000)	-	-	-	-	PW
			Highway Equipment Total:	2,925,000	2,925,000	(2,925,000)	-	-	-	-	
Highway-Projects	53312		Rehabilitation - CTH A (STH 106 - Lake Mills)	3,200,000	3,200,000	-	-	-	(3,200,000)	PW	
Highway-Projects	53312		Rehabilitation - CTH S (CTH A - CTH B)	1,100,000	1,100,000	-	-	-	(1,100,000)	PW	
			Highway Project Total:	4,300,000	4,300,000	-	-	-	(4,300,000)		
MIS	77001	594810	VM server	20,000	20,000	(20,000)	-	-	-	-	GG
MIS	77001	594810	Camera replacement	4,500	4,500	(4,500)	-	-	-	-	GG
MIS	77001	594810	Hard drives for ArcServer	9,500	9,500	(9,500)	-	-	-	-	GG
			MIS Total:	34,000	34,000	(34,000)	-	-	-	-	
Fleet Management	710	594811	Fleet program	186,000	186,000	(186,000)	-	-	-	-	GG
			Grand Totals	23,524,444	21,345,444	(8,044,115)	-	(8,315,000)	(614,775)	(4,371,554)	
			Highway Equipment	2,925,000	2,925,000	(2,925,000)	-	-	-	-	
			Highway Project	4,300,000	4,300,000	-	-	-	-	(4,300,000)	
			General (Human, MIS, General Gov, Capital Projects)	16,299,444	14,120,444	(5,119,115)	-	(8,315,000)	(614,775)	(71,554)	
CD			Conservation and Development	-	-	-	-	-	-	-	CD
CR			Culture/Recreation/Education	1,387,000	937,000	(746,000)	-	-	(191,000)	-	CR
GG			General Government	2,325,000	645,000	(620,000)	-	-	(25,000)	-	GG
HH			Health and Human Services	8,703,109	8,703,109	(245,000)	-	(8,315,000)	(71,555)	(71,554)	HH
PS			Public Safety	3,884,335	3,835,335	(3,508,115)	-	-	(327,220)	-	PS
PW			Public Works	7,225,000	7,225,000	(2,925,000)	-	-	-	(4,300,000)	PW
			Grand Totals	23,524,444	21,345,444	(8,044,115)	-	(8,315,000)	(614,775)	(4,371,554)	

Capital Finance Plan

(Requests by Departments)

For the Years 2022-2026

Dept #	Program Description	2023	2024	2025	2026	2027	Funding Sources
11	Administration						
	Administration--Capital Tax Levy		-	-	-	-	
12	Central Services						
	Replace generator in jail/dispatch						Tax levy
	Replace rooftop AC units in Courthouse						Tax levy
	Upgrade air handling systems in Courthouse						Tax levy
	Replace AC chiller for jail						Tax levy
	Replace plumbing for pod and Huber areas						Tax levy
	Relamp parking lot on Center Ave						Tax levy
	Replace lighting in bay at Annex building						Tax levy
	Replace roof above generator						Tax levy
	Replace roof sections above administration Section A						Tax levy
	Central Services -- Capital Tax Levy		-	-	-	-	
13	Child Support						
	Replace Copier/Printer/Scanner				9,500		
	Child Support--Capital Tax Levy		-	-	9,500	-	Tax levy
14	Clerk of Courts						
	Clerk of Courts--Capital Tax Levy		-	-	-	-	
15	Corporation Counsel						
	Corporation Counsel--Capital Tax Levy		-	-	-	-	
16	County Board						
	County Board--Capital Tax Levy		-	-	-	-	
17	County Clerk						
	County Clerk--Capital Tax Levy		-	-	-	-	
18	District Attorney						
	District Attorney--Capital Tax Levy		-	-	-	-	
19	Economic Development						
	Economic Development--Capital Tax Levy		-	-	-	-	
20	Emergency Management						
	Emergency Management--Capital Tax Levy		-	-	-	-	
21	Fair Park						
	New Agriculture Facility						Tax levy
	Replace Bobcat Skid Steer						Tax levy/trade in
	Upgrade PA system						Tax levy

Capital Finance Plan

(Requests by Departments)

For the Years 2022-2026

Dept #	Program Description	2023	2024	2025	2026	2027	Funding Sources
	Land purchase in West Field						Bond proceeds
	Fencing for land purchase in West Field						Bond proceeds
	Expo Building	8,000,000					Bond proceeds
	New Roadway in West Field	25,000					Tax levy
	Replace Bobcat Skid Steer	38,000					Tax levy/trade in
	New 65 HP tractor	40,000					Tax levy
	Replace truck	15,000					Tax levy
	Replace Bobcat Skid Steer		39,000				Tax levy/trade in
	Utility Vehicle		23,000				Tax levy
	Replace East and West Building		4,500,000				Bond proceeds
	West restroom		500,000				Bond proceeds
	New Roadway in West Field		25,000				Tax levy
	Replace Bobcat Skid Steer			40,000			Tax levy/trade in
	Tenant Sweeper			32,000			Tax levy
	New Roadway in West Field			35,000			Tax levy
	Activity Center Improvements			3,000,000			Bond proceeds
	Blacktop sealcoating			25,000			Tax levy
	Land purchase in West Field				750,000		Bond proceeds
	Replace Bobcat Skid Steer				41,000		Tax levy/trade in
	Floor scrubber				10,000		Tax levy
	Replace Bobcat Skid Steer					42,000	Tax levy/trade in
	Replace truck					25,000	Tax levy
	Replace Versa Handler					90,000	Tax levy/trade in
	Bond Proceeds	(8,000,000)	(5,000,000)	(3,000,000)	(750,000)	-	Bond proceeds
	Sponsorships	-	-	-	-	-	Sponsorships
	Trade In	(33,000)	(34,000)	(35,000)	(36,000)	(40,000)	Trade in
	Fair Park--Capital Tax Levy	85,000	53,000	97,000	15,000	117,000	

22 | Finance

Finance--Capital Tax Levy	-	-	-	-	-	-
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23 | Human Resources

Replace Copier/Printer/Scanner	6,000					Tax levy
Human Resources--Capital Tax Levy	6,000	-	-	-	-	

24 | Land & Water Conservation

Land & Water Conservation--Capital Tax Levy	-	-	-	-	-	-
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Capital Finance Plan

(Requests by Departments)

For the Years 2022-2026

Dept #	Program Description	2023	2024	2025	2026	2027	Funding Sources
25	Land Information						
	Robotic Survey Unit						Tax levy
	Plotter and scanner						Tax levy
	ROD Back Indexing						Recording Fees
	Digital Aerial Imagery - County-wide	47,000					Recording Fees
	ROD Back Indexing	25,000					Recording Fees
	Update SQL Server License for GIS	10,000					Tax levy
	ROD Back Indexing		25,000				Recording Fees
	Digital Aerial Imagery-County Wide Project			47,000			Recording Fees
	Trade in						Trade in
	Program Recording Fees	(72,000)	(25,000)	(47,000)			Recording Fees
	Land Information--Capital Tax Levy	10,000	-	-	-	-	
27	Medical Examiner						
	Medical Examiner--Capital Tax Levy		-	-	-		
28	Parks Department						
	Burnt Village launch improvements						Tax levy/Grants
	Carnes Park Restoration						Grants and Donations
	Garmin Nature Preserve Restoration						Grants and Donations
	Dog park electric, lights, and cameras						Fee revenue
	Korth Park Gate Operator replacement						Tax levy
	Truck with plow and salting equipment - replace Ford F-350						Tax levy/Trade in
	Tractor Mower Front Mount 72" Deck						Tax levy/Trade in
	Pressure washer trailer						Tax levy/Trade in
	Landpride Pull Behind Facilities 14'						Tax levy/Trade in
	Morbark Chipper						Tax levy/Trade in
	Dog Park Fencing and upgrade	30,000					Fee revenue
	Carnes Park West Gate Operator	5,000					Fee revenue
	Carnes Park - Northern Property Trail Development	75,000					Grants and Donations
	Carnes Park - East Vault Restroom	30,000					Tax levy
	Garman Nature Preserve - Restoration	28,000					Grants and Donations
	Interurban Trail Phase 3 Engineering	100,000					Grants and Donations
	Kanow ADA/Launch improvements	15,000					Grants and Donations
	Replace Ford F-350 Mower Hauler	52,000					Tax levy/Trade in
	72" JD Zero Turn Tractor Mower	20,000					Tax levy/Trade in
	Replace Bobcat T650	55,000					Tax levy/Trade in
	Dog Park EZGo	10,000					Tax levy/Trade in
	Upper Rock Lake Park Gate Operator		5,000				Tax levy
	Dog Park Fencing and upgrade		30,000				Fee revenue
	Interurban Trail Phase III		579,100				Grants and Donations
	Welcome Travelers parking lot resurface		25,000				Tax levy
	Replace Ford F-450 long body with salt/sander full hydraulic		90,000				Tax levy/Trade in
	Toro ZeroTurn 72" mower		19,000				Tax levy/Trade in
	Trailer		9,000				Tax levy/Trade in

Capital Finance Plan

(Requests by Departments)

For the Years 2022-2026

Dept #	Program Description	2023	2024	2025	2026	2027	Funding Sources
	Canow Park Gate Operator replacement			5,000			Tax levy
	Interurban Trail Phase 3			1,860,908			Tax levy/Grants
	Garman Nature Preserve - Restoration			28,000			Grants and Donations
	TK2 Ford F350 Mowing Truck			53,000			Tax levy/Trade in
	Polaris Ranger 900			21,000			Tax levy/Trade in
	Hyster Fork Truck			12,000			Tax levy/Trade in
	Garman Nature Preserve - Restoration			28,000			Grants and Donations
	TK9 Ford F450 Dum 4x4 with plow set			70,000			Tax levy/Trade in
	JD Zeroturn mower			16,000			Tax levy/Trade in
	Heavy equipment trailer			12,000			Tax levy/Trade in
	Bobcat s570			55,000			Tax levy/Trade in
	Trade In	(50,500)	(25,000)	(15,000)	(52,000)		Trade in
	Fee Revenue	(30,000)	(30,000)	-	-		Fee revenue
	Grants and Donations	(110,500)	(289,550)	(958,454)	(28,000)		Grants and Donations
	Parks Department--Capital Tax Levy	229,000	412,550	1,006,454	101,000	-	
29	Planning & Zoning						
	Planning & Zoning--Capital Tax Levy		-	-	-	-	
30	Register of Deeds						
	Replace printer/copier						Tax levy
	Back index Pintegrity system						Tax levy
	Replace flooring in front office	20,000					Tax levy
	Replace workstations	20,000					Tax levy
	Register of Deeds--Capital Tax Levy	40,000	-	-	-	-	
31	Sheriff						
	Replace patrol SUVs (6)						Tax levy
	Squad propane units (6)						Tax levy
	Replace one detective squad						Tax levy
	Replace Transport Van						Tax levy
	Outfit trasport van						Tax levy
	Replace cameras in squads (8)						Tax levy
	Drug task force vehicle						Tax levy
	Replace patrol SUVs (6)	249,600					Tax levy
	Squad propane units (6)	43,680					Tax levy
	Replace one Sheriff or Chief squad	39,520					Tax levy
	Replace one detective squad (K-9)	42,600					Tax levy
	Outfit K-9 squad	7,000					Tax levy
	Replace cameras in squads (6)	39,000					Tax levy
	Replace patrol SUVs (6)		259,584				Tax levy
	Squad propane units (6)		45,426				Tax levy
	Replace one patrol sergeant squad		47,000				Tax levy
	Replace cameras in squads (6)		39,000				Tax levy
	Special Teams Pickup Truck		45,000				Tax levy
	Replace patrol SUVs (4)			183,436			Tax levy
	Replace one detective squad			42,000			Tax levy
	Squad propane units (5)			39,365			Tax levy

Capital Finance Plan

(Requests by Departments)

For the Years 2022-2026

Dept #	Program Description	2023	2024	2025	2026	2027	Funding Sources
	Replace K9 unit			16,000			Tax levy
	Replace Transport Van			39,200			Tax levy
	Replace patrol SUVs (5)				238,450		Tax levy
	Replace one detective K-9 squad				48,690		Tax levy
	Squad propane units (5)				40,940		Tax levy
	SX10 3D scanner and total station				44,900		Tax levy
	Coban video storage unit				40,000		Tax levy
	Replace patrol SUVs (4)					198,388	Tax levy
	Replace one patrol sergeant squad					51,000	Tax levy
	Squad propane units (5)					34,000	Tax levy
	Replace one Sheriff or Chief squad					45,360	Tax levy
	Forensics software					7,031	Tax levy
	Drone					15,000	Tax levy
	Core camera pole					12,000	Tax levy
	Replace K9 unit					16,000	Tax levy
	Jail assessment funds	-	-	-	-	-	Jail assessment
	Sheriff--Capital Tax Levy	421,400	436,010	320,001	412,980	378,779	
32	Treasurer						
	Treasurer--Capital Tax Levy	-	-	-	-	-	
33	UW Extension						
	Replace meeting room technology - Rooms 8, 9, 12	130,000					Tax levy
	Replace color copier/printer	15,000					Tax levy
	Replace meeting room technology - Rooms 8, 9, 12		30,000				Tax levy
	Replace meeting room chairs/tables/podiums			20,000			Tax levy
	Update meeting room technology - Rooms 8, 9, & 12				-	150,000	Tax levy
	UW Extension--Capital Tax Levy	145,000	30,000	20,000	-	150,000	
34	Veterans Services						
	Veterans Services--Capital Tax Levy	-	-	-	-	-	
40	Health						
	Replace copier/scanner				13,000		Tax levy
	Health--Capital Tax Levy	-	-	-	13,000	-	
60	Human Services						
	LED lighting upgrade						Tax Levy
	HVAC components at Workforce building						Tax Levy
	Human Services restroom upgrades						Tax Levy
	Replace ceiling sections at HS building						Tax Levy
	Programming						
	Human Services--Capital Tax Levy	-	-	-	-	-	
90	Capital Projects						
	Capital Projects--Capital Tax Levy	-	-	-	-	-	

Capital Finance Plan

(Requests by Departments)

For the Years 2022-2026

Dept #	Program Description	2023	2024	2025	2026	2027	Funding Sources
50	Highway Department-Equipment						
	Haul trucks/plow equipment						Machinery Fund
	Specialized Trucks						Machinery Fund
	Small trucks						Machinery Fund
	Support equipment						Machinery Fund
	Annual fleet turnover	1,400,000					Machinery Fund
	Annual fleet turnover		1,400,000				Machinery Fund
	Annual fleet turnover			1,400,000			Machinery Fund
	Annual fleet turnover				1,400,000		Machinery Fund
	Annual fleet turnover					1,400,000	Machinery Fund
	Trade In	-	-	-			Trade in
	Machinery fund	(1,400,000)	(1,400,000)	(1,400,000)	(1,400,000)	(1,400,000)	Machinery Fund
	Highway Department--Capital Tax Levy	-	-	-	-	-	
50	Highway Department-Projects						
	Rehabilitation-CTH A (STH 106-Lake Mills)						Tax Levy
	Rehabilitation - CTH S (CTH A - CTH B)						Tax Levy
	Rehabilitation-CTH Q (STH 89-STH 19) 12.9 Miles	4,300,000					Tax Levy
	Rehabilitation - CTH K (Rock County-Jefferson) 8.7 Miles		3,000,000				Tax Levy
	Rehabilitation - CTH W/M/U		1,500,000				Tax Levy
	Rehabilitation - CTH O (Dane County-Waterloo), CTH V			3,600,000			Tax Levy
	Rehabilitation - CTH H/Z/D				3,600,000		Tax Levy
	Rehabilitation - CTH D (STH 59-CTH E)					3,600,000	Tax Levy
	State Funds	-	-	-			State Funding
	Highway Department--Capital Tax Levy	4,300,000	4,500,000	3,600,000	3,600,000	3,600,000	
70	MIS Department						
	VM Server						Allocate to Departments
	Hard drives for Arc Server						Allocate to Departments
	VM Server	20,000					Allocate to Departments
	UPS for Workforce EOL	60,000					Allocate to Departments
	VM Server		20,000				Allocate to Departments
	Replace IBMi		50,000				Allocate to Departments
	Hard drives for Arc Server		15,500				Allocate to Departments
	VM server			20,000			Allocate to Departments
	Vsheper			35,000			Allocate to Departments
	Human Service/Highway Aps			67,000			Allocate to Departments
	Upgrade Cisco phone system				85,000		Allocate to Departments
	VM Server				20,000		Allocate to Departments
	VM Server					20,000	Allocate to Departments
	Switch replacement					270,000	Allocate to Departments
	MIS--Capital Tax Levy	80,000	85,500	122,000	105,000	290,000	

County-wide Capital Levy

Total

5,316,400	5,517,060	5,165,455	4,256,480	4,535,779
5,316,400	5,517,060	5,165,455	4,256,480	4,535,779

Capital Finance Plan

(Requests by Departments)

For the Years 2022-2026

Dept #	Program Description	2023	2024	2025	2026	2027	Funding Sources
Capital expenditures		15,012,400	12,320,610	10,620,909	6,522,480	5,975,779	
State/federal grants and private donations		(110,500)	(289,550)	(958,454)	(28,000)	-	
Program fees/user charge/sponsorships		(102,000)	(55,000)	(47,000)	-	-	
Machinery charges		(1,400,000)	(1,400,000)	(1,400,000)	(1,400,000)	(1,400,000)	
Trade in		(83,500)	(59,000)	(50,000)	(88,000)	(40,000)	
Bond proceeds		(8,000,000)	(5,000,000)	(3,000,000)	(750,000)	-	
Total		5,316,400	5,517,060	5,165,455	4,256,480	4,535,779	
Highway Projects		4,300,000	4,500,000	3,600,000	3,600,000	3,600,000	
Other		1,016,400	1,017,060	1,565,455	656,480	935,779	

General Revenues and Expenditures

DESCRIPTION

This non-departmental budget consists of the general revenues of the County that cannot be attributed to any one department. This includes the following items:

Sales tax revenue	TIF/TID district dissolution	General fund balance applied (if applicable)
State aid for computer exemptions	Revolving Loan Fund	Bond proceeds applied (if applicable)
State shared revenues	Special purchases by Board	Personal Property Tax Aid

This non-departmental budget also includes the Contingency Account appropriation.

SUMMARY OF SIGNIFICANT ITEMS

General Revenues (ORG 11001)

- Property tax—Prior to 2015, the General Fund property taxes were only accounted for in the General Revenues Business Unit. In 2015, the County changed the budget format to include the property taxes in the individual department budgets within the General Fund. The General Revenues org generates levy savings.
- Sales tax—The County anticipates a significant increase in sales tax revenue. The sales tax estimates are based upon past trends. The 2022 budgeted revenue of \$7,300,000 is a \$927,402 (15%) increase from the 2021 Adopted Budget.
- General State Shared Revenues—The County received a preliminary notification from the State about the level of General State Shared Revenue in 2022. Therefore, the 2022 Budget for this revenue is estimated to be \$1,177,209, which is the same amount as the 2021 Adopted Budget.
- Utility State Shared Revenues—The County has received a preliminary notification from the State about the level of Utility State Shared Revenue in 2022. Therefore, the 2022 budgeted revenue of \$881,799 is based on the estimates received. In 2021, the budget was \$894,231 which is a decrease of \$12,431 for the 2021 adopted budget.
- Dividends on insurance policy—Dividends are based upon prior year estimates received from WMMIC (Wisconsin Municipal Mutual Insurance Company). WMMIC's Board of Directors does not establish dividends until the subsequent year. The estimated amount is \$25,000.
- General Fund Balance—The 2022 Budget utilizes \$1,215,300 of available General Fund Balance to fund departmental budgets.
- The State replaced a component of personal property tax with Personal Property Tax Aid in 2019. For 2022, this amount is \$137,199, which is a \$34,366 increase from the 2021 amount of \$102,833.

Contingency Fund (ORG 11002)

- The 2022 Budget includes a Contingency Fund appropriation of \$500,000 which is a reserve approved to supplement appropriations for expenses as authorized by the Finance Committee or County Board. Per Finance Committee directive, this amount shall be reviewed annually as part of the budget process.
- Per County Board Resolution 2011-97, an amount of \$265,000 was directed to be included in the 2013 Budget as a contingency to pay vested benefits related to employee retirements during the year based on 10% of the vested benefit amounts. Unexpended funds at the end of the year will lapse back into the General Fund and a new contingency for this purpose will be reestablished in the subsequent year's budget. This practice continues to be put in place each budget year. In 2022, this is also included, however with the increase in the amount of vested benefits and using approximately 10% the 2022 amount is at \$300,000.
- The County has reserved \$250,000 against state prisoner board revenue in case this program is discontinued.

Revolving Loan Fund (ORG 11003)

- The County has established a Revolving Loan Fund (RLF) to assist local and prospective business with gap financing options. The County's Economic Development Department administers the RLF and is responsible for determining eligibility of projects for RLF financing. The County has reserved \$500,000 for RLF loans.

General Revenue and Expenditures

Financial Summary

	2020 Actual	2021 Estimate	2021	2022 Budget	Change from 2021	
			Amended Budget		\$	%
Revenues						
Taxes	6,966,176	7,300,000	6,372,598	7,300,000	927,402	14.55%
Intergovernmental Revenues	3,810,569	2,228,329	2,228,329	2,262,695	34,366	1.54%
Miscellaneous Revenues	77,927	47,059	45,000	50,000	5,000	11.11%
Transfer In	-	-	-	-	-	-
Other Financing Sources	2,329,190	75,613	492,732	500,000	7,268	1.48%
Total Revenues	13,183,862	9,651,001	9,138,659	10,112,695	974,036	10.66%
Expenditures						
Personnal Expenses	3,822	-	-	-	-	-
Purchased Services	-	12,451	12,452	-	(12,452)	-100.00%
Other Expenses	765,077	1,082,567	4,564,527	1,550,000	(3,014,527)	-66.04%
Capital Outlay	-	44,004	44,004	-	(44,004)	-100.00%
Other Financing Uses	-	827,742	827,742	257,555	(570,187)	-
Total Expenditures	768,899	1,966,764	5,448,725	1,807,555	(3,641,170)	-66.83%
Property Taxes	(7,846,171)	(7,697,001)	(7,697,001)	(9,520,440)	(1,823,439)	23.69%
Adddition to/(Use of) Fund Balance	4,568,792	(12,764)	(4,007,067)	(1,215,300)	2,791,767	

Summary Highlights:

In the 2022 budget, there is an increase to sales tax revenue of \$927,402. Shared utility revenue increased by \$34,366 from last year.

Included in the 2021 Other Expenses line is dedicated reserves from past years. Amounts not spent will be carried forward as a budget adjustment in March of 2022.

Use of fund balance breaks down as follows:

\$ 629,300 – amounts reserved in 2021 for land department staffing and implementing salary study

186,000 – transfer to internal service fund for fleet purchases

250,000 – reserve for loss of state inmate housing fees

150,000 – $\frac{1}{2}$ of vested benefit contingency to be funded with fund balance instead of levy

\$1,215,300 Total use of fund balance

General Revenues & Expenditure-2022 BUDGET

Account Number	Project	Description	2020 Actual	2021 6-Month Actual	2021 Estimated	2021 Amended	2022 Admin	2022 Adopted
11001 -General Revenues								
REVENUES								
411100		General Property Taxes	(8,771,302)	(4,322,964)	(8,645,927)	(8,645,927)	(10,170,440)	-
411101		Delinquent Prop Tax Adjust	45	-	-	-	-	-
412200		Co Sales Tax Collected By St	6,950,040	3,674,049	7,300,000	6,372,598	7,300,000	-
412500		TIF District Dissolution	16,091	-	-	-	-	-
421001	22101	State Aid	1,552,470	-	-	-	-	-
421057		State Aid Computer Exemption	66,488	-	66,488	66,488	66,488	-
421059		Personal Property Aid	120,116	102,833	102,833	102,833	137,199	-
425001		State Shared Revenues	1,177,264	-	1,177,209	1,177,209	1,177,209	-
425002		Utility Shared Revenues	894,230	-	881,799	881,799	881,799	-
481002		Dividend On Insurance Policy	27,382	22,015	25,000	25,000	25,000	-
486004		Miscellaneous Revenue	-	302	302	-	-	-
486010		Rebates	33,426	8,879	21,758	20,000	25,000	-
611103		Operating Transfer In	2,329,190	-	75,613	75,613	-	-
699999		Budgetary Fund Balance	-	-	-	884,198	929,300	-
REVENUES TOTAL			4,395,441	(514,886)	1,005,074	959,811	371,555	-
EXPENDITURES								
512146		Workers Compensation	3,822	-	-	-	-	-
		FRINGE TOTAL	3,822	-	-	-	-	-
521219		Other Professional Serv	-	-	12,451	12,452	-	-
611104		Operating Transfer Out	-	-	827,742	827,742	371,555	-
		OPERATING EXPENDITURES	-	-	840,193	840,194	371,555	-
594808		Capital Land	-	-	44,004	44,004	-	-
		CAPITAL OUTLAY EXPENDITURES	-	-	44,004	44,004	-	-
		EXPENDITURES TOTAL	3,822	-	884,197	884,198	371,555	-
		REVENUES	4,395,441	(514,886)	1,005,074	959,811	371,555	-
		EXPENDITURES	3,822	-	884,197	884,198	371,555	-
TOTAL BUSINESS UNIT-11001 -General Revenues			(4,391,618)	514,886	(120,877)	(75,613)	(0)	-
11002 -Contingency Appropriation								
REVENUES								
411100		General Property Taxes	925,131	424,463	848,926	848,926	650,000	-
699999		Budgetary Fund Balance	-	-	-	3,167,869	400,000	-
REVENUES TOTAL			925,131	424,463	848,926	4,016,795	1,050,000	-
EXPENDITURES								
599900		Contingency	-	-	518,579	518,579	500,000	-
599901		Contingency Trans General Fund	-	-	(45,000)	(45,000)	-	-
599906		Contingency Trans Other Funds	-	-	(208,131)	(208,131)	-	-
599908		Contingency Other	-	-	-	3,481,960	250,000	-
599909		Contingency Vested Benefits	-	-	300,000	300,000	300,000	-
		OPERATING EXPENDITURES	-	-	565,448	4,047,408	1,050,000	-
		EXPENDITURES TOTAL	-	-	565,448	4,047,408	1,050,000	-
		REVENUES	925,131	424,463	848,926	4,016,795	1,050,000	-
		EXPENDITURES	-	-	565,448	4,047,408	1,050,000	-
TOTAL BUSINESS UNIT-11002 -Contingency Appropriation			(925,131)	(424,463)	(283,478)	30,613	-	-
11003 -Revolving Loan Fund								
REVENUES								
411100		General Property Taxes	-	50,000	100,000	100,000	-	-
481001		Interest & Dividends	16,822	6,763	-	-	-	-
481006		Fund Balance Interest	297	68	-	-	-	-
699700		Resv Applied Operating	-	-	417,119	417,119	500,000	-
REVENUES TOTAL			17,119	56,832	517,119	517,119	500,000	-

General Revenues & Expenditure-2022 BUDGET

Account Number	Project	Description	2020 Actual	2021 6-Month Actual	2021 Estimated	2021 Amended	2022 Admin	2022 Adopted
EXPENDITURES								
593801		CDBG Non-Loan Outlay	765,078	-	-	-	-	-
594950		Operating Reserve	-	-	517,119	517,119	500,000	-
		OPERATING EXPENDITURES	765,078	-	517,119	517,119	500,000	-
		EXPENDITURES TOTAL	765,078	-	517,119	517,119	500,000	-
		REVENUES	17,119	56,832	517,119	517,119	500,000	-
		EXPENDITURES	765,078	-	517,119	517,119	500,000	-
TOTAL BUSINESS UNIT-11003 -Revolving Loan Fund			747,959	(56,832)	-	-	-	-
		REVENUES	5,337,691	(33,592)	2,371,119	5,493,725	1,921,555	-
		EXPENDITURES	768,900	-	1,966,764	5,448,725	1,921,555	-
TOTAL General Revenues & Expenditure DEPARTMENT			(4,568,791)	33,592	(404,355)	(45,000)	(0)	-

Fee Schedule - 2021/2022

* denotes change from prior year

Departments	Unit	2021 Rate	2022 Rate
Child Support			
Request for Payment Records	Per Year	5.00	5.00
Process NIVD Income Withholdings (Including Unemployment)	Per Request	35.00	35.00
Perform NIVD Account Reconciliations (Affidavit or Certification)	Per Year	35.00	35.00
Reconciliation of Percentage Expressed Orders (NIVD)	Per Year	35.00	35.00
Clerk of Courts			
Mediation Fee		300.00	300.00
Custody Study		1,500.00	1,500.00
Parent Education Program Fee (Based on Ability to Pay)		10-15	10-15
The rest of the fees are set by Statute-Ch. 814.			
Central Duplication-MIS Department			
For Special or Large Projects-Contact for Quotes			
Single-Side Copies	Per Copy	0.025	0.025
Polbooks	Per Single Side	0.035	0.035
Public-Black and White	Per Copy	0.25	0.25
Laminating	Per Sheet	.35-.65	.35-.65
County Clerk			
Marriage Licenses		110.00	110.00
Marriage Licenses Waiver		25.00	25.00
Marriage Licenses Waiver-Active Military		10.00	10.00
Reissuance or Correction of Marriage License		10.00	10.00
Conservator License	Per Transaction	0.50	0.50
DMV Temporary License		5.00	5.00
DMV Metal Plates		19.50	19.50
DMV Renewal Stickers		10.00	10.00
DNR, ATV, Boat, Snowmobile		4.00	4.00
County Directory-Includes Tax		2.00	2.00
Passport Fees		25.00	25.00
Passport Picture Fees		12.00	12.00
Elections			
SVRS Reports	Variable	Variable	Variable
SVRS Annual Charges-Base, plus Variable	Variable	Variable	Variable
Election Cost Reimbursement	Variable	Variable	Variable
District Attorney			
Discovery	Page	0.30	0.30
CD/DVD/USB	Each	15.00	15.00
First Offender Program Fee		350.00	350.00
Fair Park			
Activity Center per Day			
Rental Weekend (Fri/Sat/Sun)	Per Day	490.00	540.00
Weekday	Per Day	430.00	432.00
Conference Room	Per Day	85.00	90.00
Conference Room with Activity Center	Per Day	60.00	63.00
Activity Center Kitchen with Activity Center Rental	Per Day	-	150.00
Fee for heating Activity Center	Per Day	-	100.00
Other Buildings			
West Exhibit Building -Heated (Bldg. 14)	Per Day	390.00	420.00
West Exhibit Building -Unheated (Bldg. 14)	Per Day	290.00	320.00
East Exhibit Building (Bldg. 15)	Per Day	270.00	448.00
Building 5	Per Day	390.00	336.00
Jones Annex Building (Bldg. 11A)	Per Day	325.00	300.00
Dairy & Horse Barns (Buildings 2 & 3)			
Rental Per Building	Per Day	490.00	624.00
Milk House	Per Day	140.00	140.00
Additional Tie Stalls	Per Day	-	150.00
Building 16	Per Day	310.00	300.00
Draft Horse Barn (Building 8)	Per Day	310.00	375.00
Goat Barn (Building 19)	Per Day	180.00	270.00
Beef Barn (Building 17)	Per Day	-	250.00
Hog Barn & Arena (Building 11)	Per Day	335.00	351.00
Sheep Barn & Arena (Building 18)	Per Day	280.00	335.00
Warm-Up Arena (Building 6)	Per Day	200.00	256.00
Indoor Arena (Building 7)	Per Day	-	630.00
Setting up Stalls (Sheep/Hog/Goat) each	Per Stall	11.50	12.00
Food Building-Food Row (Building 21)	Per Day	225.00	225.00
Food Building-Fair Park Grill (Building 22)	Per Day	275.00	275.00

Fee Schedule - 2021/2022

* denotes change from prior year

Departments	Unit	2021 Rate	2022 Rate
Picnic Pavilion (Building 25)	Per Day	90.00	90.00
Grandstand Complex	Per Day	900.00	900.00
Outside Event Space (Non-electric)	Per Day, Per Sq. Ft.	0.02	0.02
Horse Show Fees			
• Horse Barn with 94 Stalls set-up (Building 3)	Per Day		1,410.00
• Dairy Barn with 94 Stalls set-up (Building 2)	Per Day		1,410.00
• Draft Horse Barn with 40 Stalls set-up (Building 8)	Per Day		600.00
• Individual Pre/Post Show Stall Rental	Per Day, Per Stall		20.00
• Outdoor Arena North (Building 4)	Per Day	90.00	150.00
• Outdoor Arena West (Building 9)	Per Day	90.00	150.00
• Outdoor Arena Draft Horse (Building 10)	Per Day	90.00	150.00
• Outdoor Arenas	Per Half Day, Per Arena		100.00
Indoor Arena With Outdoor Arena	Per Day	315.00	315.00
Hourly Rental (Mon-Thurs Only)	Per Hour/2 Hr Min.	60.00	60.00
• Building 6 with Indoor Arena	Per Day	195.00	128.00
Trailer Office-Used for Horse Show	Per Day	60.00	60.00
• Set-Up Day Prior to Event before 4pm	Percentage of Building Rent		50%
• Set-Up Day Prior to Event after 6pm	Percentage of Building Rent		30%
Note: Renters pay manure disposal fees			
Event Support			
Copies	Per Page	0.25	0.25
• Table (FP Set-up/take-down)			7.00
• Table (Promoter Set-up/take-down)			5.00
• Chair (FP set-up/take-down)	Each	1.00	2.00
• Chair (Promoter set-up/take-down)	Each		7.00
• Bleachers	Per Row	55.00	11.00
Sound Systems Each Additional	Per Day	110.00	110.00
Telephone Charge	Per Event	75.00	75.00
• Manure Dumpster Fee + Removal	Per 20 yd. Dumpster	120.00	200.00
• Garbage Dumpster Fee	Per 6 yd. Dumpster	170.00	170.00
• Garbage Dumpster Fee	Per 20 yd. Dumpster		225.00
• Garbage Fee	Per Ton of Garbage		70.00
• Recycle Dumpster Fee	Per 20 yd. Dumpster		300.00
• Recycle Fee	Per Ton of Recycle		60.00
• Garbage Dumpster Live Loading	TBD		Ask for Quote
Event Fence/Gates	TBD		Labor + Material
• Cages/hole (Promoter Set-up/Tear-down)	Each	1.15	1.00
• Cages/hole (FP Set-up/Tear-down)	Each		2.00
Add On Site Labor	Per Hour/Person	65.00	65.00
Labor with Bobcat	Per Hour/Person	120.00	120.00
Arena Prep (Drag/Roll/Water)	Per Prep		30.00
Arena Footing	TBD		Labor + Material
10' x 10' Frame Tent		160.00	160.00
10' x 20' Frame Tent		200.00	200.00
20' x 40' Tent		360.00	360.00
Stages			
Aluminum Stage (includes set-up and stairs)		240.00	240.00
Stage sections (4x8 sections)	Per Section	25.00	25.00
Wood Stage (includes set-up and stairs)		130.00	130.00
Risers (4x6 sections)	Per Section	15.00	15.00
Vendors			
Food Vendor Fees	Gross Sales	10%	10%
Beverage Vendor Fees	Gross Sales	10%	10%
* Outdoor Vendor Fee (Under 1,000 sq. ft.)	Per Day, Per Sq. Ft.		0.15
* Outdoor Vendor Fee (Over 1,000 sq. ft.)	Per Day, Per Sq. Ft.		0.10
* Vendor Electrical Hook-up	Per Day, Per Vendor		\$8.00
Camping (Rates included tax in 2015, they will not include tax in 2016)			
Camping-Electric & Sewer	Per Night	45.00	45.00
Camping-Electric	Per Night	35.00	35.00
Camping-Non-Electric	Per Night	23.00	23.00
Camping-Electric & Sewer-stay of 30 days or more	Per Night	27.00	27.00
Camping-Electric-stay of 30 days or more	Per Night	25.00	25.00
Camping-Non-Electric-stay of 30 days or more	Per Night	15.00	15.00
Groups/Rallies	Contact Fair Park		
Picnic Pavilion Rental with Camping	Per Day		45.00
Dump Station Fees (Camping does include dump station fees in 2015, not in 2016)		10.00	10.00
Good Sam, Family Motor Coach Association or Family Campers & Rvers discount	Per Day	10%	10%
Storage:			
• Inside	Linear Ft.	13.50	15.00
• Outside	Per Unit	120.00	150.00
Fair Week			
Gate Admission	Person	10.00	10.00

Fee Schedule - 2021/2022

* denotes change from prior year

Departments	Unit	2021 Rate	2022 Rate
Family 5 Pack (Vendors & Campers)	5 Admission Tickets	30.00	30.00
Family 5 Pack (All Others) (before May 30)	5 Admission Tickets	35.00	35.00
Family 5 Pack (All Others) (June 1 - July 12)	5 Admission Tickets	-	40.00
Fair Animal Exhibitor Camping Fee - North (Includes 8 nights)	Per Site	-	225.00
Fair Animal Exhibitor Camping Fee - West (Includes 8 nights)	Per Site	-	175.00
Camping Registration Late Fee (After May 1st)	Site	100.00	100.00
VIP Parking Fee	Per Vehicle/day	10.00	10.00
Parking in-the-park, assigned spaces (register prior to judging day)	Per Vehicle/week	75.00	75.00
Parking in-the-park, assigned spaces (register after judging day)	Per Vehicle/week	90.00	100.00
Jefferson County Dairy Breakfast			
Adult Breakfast Ticket	Person	7.00	8.00
Child Breakfast Ticket	Person	3.00	4.00
Fair Week Vendors			
Food Vendor Fee (Any Section)	Per Frontage Foot	38.00	40.00
Non-food Vendor over 800 sq. ft	Per Sq. Ft.	-	0.30
Vendor Stock Trailer Space	Per Unit	100.00	100.00
Electricity 120 Volt-20 amp	Each	65.00	65.00
Electricity 240 Volt-20-50 amp	Each	160.00	160.00
Electricity 240 Volt-60-100 amp	Each	200.00	200.00
Camping With Electricity & Water (Vendors Only)	Per Unit/Per Night	35.00	35.00
Fair Week Exhibitors			
Exhibitor Fee	-	-	5.00
Exhibitor Admission Wristband	-	-	15.00
Dairy Department Fee	Per lot number	3.00	3.00
Beef Department Fee	Per lot number	18.00	18.00
Swine Department Fee	Per lot number	5.00	5.00
Sheep Department Fee	Per lot number	1.00	1.00
Goats Department Fee	Per lot number	1.00	1.00
Poultry Department Fee	Per lot number	0.75	0.75
Rabbits Department Fee	Per lot number	0.75	0.75
Horses Department Fee	Per lot number	1.00	1.00
Llamas Department Fee	Per lot number	0.50	0.50
Non-Animal Fee (Other Fee)			

Note: Per Jefferson County Board rules, the Director may deviate from the established fee structure when it is advantageous to the operation of the Fair Park, and shall report such arrangements to the Committee.

Finance		2021	2022
Garnishment Fee		15.00	15.00
Child Support Fee		3.00	3.00
Duplicate W-2		10.00	10.00
Invalid Bank Account		25.00	25.00
COBRA-Dental Premiums (Regular premium with additional 2%)			
Single (\$44)	Per Month	43.82	43.82
Family (\$93)	Per Month	93.80	93.80

Health Department		2021	2022
Immunization Admin Fee (for Free Vaccines) - Child		15.00	15.00
Immunization Admin Fee (for Free Vaccines) - Adult		10.00	10.00
TB Skin Tests		15.00	15.00
Adult Influenza		35.00	35.00
Inter-Department: Behavioral Health or Drug Treatment Injections (Human Services)		20.00	20.00
Food Service Fees			
Retail Food - Serving Meals (PrePackaged)		-	121.00
Pre-inspection Fee for New Buildings or Change of Use		-	134.00
Pre-inspection Fee for Change of Owner		-	100.00
Re-inspection Fee		-	175.00
Re-inspection Fee 2		-	175.00
Retail Food - Serving Meals Low		-	264.00
Pre-inspection Fee for New Buildings or Change of Use		-	332.00
Pre-inspection Fee for Change of Owner		-	249.00
Re-inspection Fee		-	175.00
Re-inspection Fee 2		-	326.00
Retail Food - Serving Meals Moderate		-	379.00
Pre-inspection Fee for New Buildings or Change of Use		-	488.00
Pre-inspection Fee for Change of Owner		-	366.00
Re-inspection Fee		-	175.00
Re-inspection Fee 2		-	479.00
Retail Food - Serving Meals Complex		-	620.00
Pre-inspection Fee for New Buildings or Change of Use		-	798.00
Pre-inspection Fee for Change of Owner		-	598.00
Re-inspection Fee		-	175.00

Fee Schedule - 2021/2022

* denotes change from prior year

Departments	Unit	2021 Rate	2022 Rate
• Re-inspection Fee 2			785.00
• Transient Retail Food - TCS			195.00
• Transient Retail Food - Non-TCS			80.00
• Transient Retail Food - Prepackaged TCS			50.00
Lodging Fees			
• Lodging Fees			
• Tourist Rooming House (1-4 rooms)-License		112.00	126.00
• Pre-inspection Fee for New Buildings or Change of Use		306.00	306.00
• Pre-inspection Fee for Change of Owner			229.00
• Re-inspection Fee		173.00	200.00
• Re-inspection Fee 2			200.00
• Bed & Breakfast		112.00	126.00
• Pre-inspection Fee for New Buildings or Change of Use		306.00	306.00
• Pre-inspection Fee for Change of Owner			229.00
• Re-inspection Fee		173.00	200.00
• Re-inspection Fee 2			200.00
• Hotel/Motel (5-30 rooms)-License		209.00	236.00
• Pre-inspection Fee for New Buildings or Change of Use		489.00	489.00
• Pre-inspection Fee for Change of Owner			366.00
• Re-inspection Fee		295.00	200.00
• Re-inspection Fee 2			295.00
• Hotel/Motel (31-99 rooms)-License		285.00	322.00
• Pre-inspection Fee for New Buildings or Change of Use		678.00	678.00
• Pre-inspection Fee for Change of Owner			508.00
• Re-inspection Fee		408.00	200.00
• Re-inspection Fee 2			408.00
• Hotel/Motel (100-199 rooms)-License		362.00	409.00
• Pre-inspection Fee for New Buildings or Change of Use		810.00	810.00
• Pre-inspection Fee for Change of Owner			607.00
• Re-inspection Fee		515.00	200.00
• Re-inspection Fee 2			515.00
• Hotel/Motel (200+ rooms)-License		499.00	563.00
* Pre-inspection Fee for New Buildings or Change of Use		1,208.00	1,208.00
Pre-inspection Fee for Change of Owner			906.00
* Re-inspection Fee		714.00	200.00
* Re-inspection Fee 2			714.00
Campground Fees			
• Campground (1-25 sites)		178.00	201.00
* Pre-inspection Fee for New Buildings or Change of Use		387.00	387.00
* Pre-inspection Fee for Change of Owner			290.00
* Re-inspection Fee		244.00	200.00
* Re-inspection Fee 2			244.00
* Campground (26-50 sites)		255.00	288.00
Pre-inspection Fee for New Buildings or Change of Use		576.00	576.00
Pre-inspection Fee for Change of Owner			432.00
* Re-inspection Fee		357.00	200.00
* Re-inspection Fee 2			357.00
* Campground (51-99 sites)		311.00	350.00
Pre-inspection Fee for New Buildings or Change of Use		714.00	714.00
Pre-inspection Fee for Change of Owner			535.00
* Re-inspection Fee		433.00	200.00
* Re-inspection Fee 2			433.00
* Campground (100-199 sites)		362.00	409.00
Pre-inspection Fee for New Buildings or Change of Use		846.00	846.00
Pre-inspection Fee for Change of Owner			634.00
* Re-inspection Fee		510.00	200.00
* Re-inspection Fee 2			510.00
* Campground (200 or more sites)		418.00	471.00
Pre-inspection Fee for New Buildings or Change of Use		984.00	984.00
Pre-inspection Fee for Change of Owner			738.00
* Re-inspection Fee		591.00	200.00
* Re-inspection Fee 2			591.00
* Recreational & Educational Camp		515.00	580.00
Pre-inspection Fee for New Buildings or Change of Use		1,224.00	1,224.00
Pre-inspection Fee for Change of Owner			918.00
* Re-inspection Fee		734.00	200.00
* Re-inspection Fee 2			734.00
Tattoo & Body Piercing Establishment Fees			
* Tattoo Establishments-License		137.00	155.00
Pre-inspection Fee for New Buildings or Change of Use		260.00	260.00
Pre-inspection Fee for Change of Owner			195.00
* Re-inspection Fee		183.00	100.00
* Re-inspection Fee 2			100.00

Fee Schedule - 2021/2022

* denotes change from prior year

Departments	Unit	2021 Rate	2022 Rate
Tattoo & Body Piercing Establishment		224.00	253.00
Pre-inspection Fee for New Buildings or Change of Use		408.00	408.00
Pre-inspection Fee for Change of Owner		-	306.00
Re-inspection Fee		300.00	100.00
Re-inspection Fee 2		-	100.00
Temporary Tattooing Events-License		102.00	115.00
Swimming Pool Fees			
Public Swimming Pools		-	338.00
Pre-inspection Fee for New Buildings or Change of Use		-	156.00
Pre-inspection Fee for Change of Owner		-	117.00
Re-inspection Fee		-	100.00
Re-inspection Fee 2		-	100.00
Swimming Pools with Water Attraction		-	338.00
Pre-inspection Fee for New Buildings or Change of Use		-	182.00
Pre-inspection Fee for Change of Owner		-	136.00
Re-inspection Fee		-	100.00
Re-inspection Fee 2		-	100.00
Swimming Pools with Water Attraction, up to 2 Slides		-	198.00
Pre-inspection Fee for New Buildings or Change of Use		-	260.00
Pre-inspection Fee for Change of Owner		-	195.00
Re-inspection Fee		-	100.00
Re-inspection Fee 2		-	100.00
Swimming Pools with Additional Pool Slides		-	187.00
Pre-inspection Fee for New Buildings or Change of Use		-	150.00
Pre-inspection Fee for Change of Owner		-	112.00
Re-inspection Fee		-	100.00
Re-inspection Fee 2		-	100.00
Swimming Pools with Additional Waterslides		-	187.00
Pre-inspection Fee for New Buildings or Change of Use		-	150.00
Pre-inspection Fee for Change of Owner		-	112.00
Re-inspection Fee		-	100.00
Re-inspection Fee 2		-	100.00
Retail Food Establishments (Department of Agriculture)			
Retail Food - Not Serving Meals, Complex		-	1,103.00
Pre-inspection Fee for New Buildings or Change of Use		-	1,020.00
Pre-inspection Fee for Change of Owner		-	765.00
Re-inspection Fee		-	175.00
Re-inspection Fee 2		-	459.00
Retail Food - Not Serving Meals, Moderate		-	426.00
Pre-inspection Fee for New Buildings or Change of Use		-	408.00
Pre-inspection Fee for Change of Owner		-	306.00
Re-inspection Fee		-	175.00
Re-inspection Fee 2		-	193.00
Retail Food - Not Serving Meals, Simple TCS		-	305.00
Pre-inspection Fee for New Buildings or Change of Use		-	306.00
Pre-inspection Fee for Change of Owner		-	229.00
Re-inspection Fee		-	175.00
Re-inspection Fee 2		-	193.00
Retail Food - Not Serving Meals, Simple Non-TCS		-	96.00
Pre-inspection Fee for New Buildings or Change of Use		-	91.00
Pre-inspection Fee for Change of Owner		-	68.00
Re-inspection Fee		-	175.00
Re-inspection Fee 2		-	175.00
Retail Food - Not Serving Meals, Pre-packaged		-	51.00
Pre-inspection Fee for New Buildings or Change of Use		-	-
Pre-inspection Fee for Change of Owner		-	-
Re-inspection Fee		-	175.00
Re-inspection Fee 2		-	175.00
Mobile Inspection Fee-License		41.00	50.00
School Inspections			
Full Service Kitchen-Inspection Fee		448.00	460.00
Preinspection		448.00	448.00
Satellite Kitchen-Inspection Fee		153.00	157.00
Preinspection		153.00	153.00
Late Fee for Annual License Renewed After July 1st (Not including school inspections)		85.00	85.00
Additional Department Fees			
Operating without a Wisconsin Certified Food Manager		-	150.00
Operating Without a license		-	500.00
Highway Department			
Access Permits			
Application Fee		25.00	25.00

Fee Schedule - 2021/2022

* denotes change from prior year

Departments	Unit	2021 Rate	2022 Rate
Extension/Renewal		25.00	25.00
Agricultural		25.00	25.00
Single Family		25.00	25.00
Multi-Family	Up to 20 Units	75.00	75.00
Multi-Family	Over 20 Units	225.00	225.00
Commercial	Up to 100 ADT	75.00	75.00
Commercial	Over 100 ADT	225.00	225.00
Roadway/Street Access		475.00	475.00
Work on Highway Right-of-Way			
Application Fee		25.00	25.00
Extension/Renewal		25.00	25.00
Pave Existing Driveway		10.00	10.00
All Others		25.00	25.00
Oversize/Overweight			
Oversize		25.00	25.00
Overweight	Single Trip	50.00	50.00
Overweight	Annual/Unit	125.00	125.00
Utility Permits			
Application Fee		50.00	50.00
Extension/Renewal		25.00	25.00
Service Drop (first 25 feet of trenching included)		50.00	50.00
Boring	Each	75.00	75.00
Open Cut	Each	400.00	400.00
Contractor Closing Road	Per Day	50.00	50.00
Vault or Other Structure		50.00	50.00
Trenching	First 200'	100.00	100.00
Trenching	Each Additional Mile	100.00	100.00
Pole Installation/Replacement/removal	Each-Min. 2	10.00	10.00
Human Resources			
County Lanyard Replacement		2.00	2.00
ID Badge Replacement-Normal		3.00	3.00
ID Badge Replacement-Proximity		5.00	5.00
Photocopies	Per Page	0.25	0.25
Human Services			
Psychiatric-Med Check	Hour	295.00	295.00
Psychiatric Evaluation-Individual	Hour	295.00	295.00
Psychiatric Evaluation-Group	Hour	68.00	68.00
Counseling Indvldual	Hour	124.00	124.00
Counseling-Group	Hour	31.00	31.00
Case Management-Individual	Hour	86.00	86.00
Case Management-Group	Hour	23.00	23.00
Juvenile Supervision-Individual	Hour	86.00	86.00
Juvenile Supervision-Group	Hour	23.00	23.00
Psychiatric-C.S.P-Individual	Hour	211.00	211.00
Psychiatric-C.S.P-Group	Hour	52.00	52.00
C.S.P.-RN Nurse	Hour	110.00	110.00
C.S.P.-RN Nurse	Hour	31.00	31.00
C.S.P.-Masters	Hour	129.00	129.00
C.S.P.-Masters	Hour	28.00	28.00
C.S.P.-Bachelors	Hour	110.00	110.00
C.S.P.-Bachelors	Hour	21.00	21.00
C.S.P.-Technician	Hour	118.00	118.00
C.S.P.-Technician	Hour	18.00	18.00
O.W.I. Assessment-Standard	Task	295.00	295.00
O.W.I.-No Show	Task	145.00	145.00
O.W.I.-Reinstatement	Task	98.00	98.00
O.W.I.-Extension of D.S.P.	Task	98.00	98.00
O.W.I.-Paperwork Transfer	Task	147.00	147.00
O.W.I.-Out-of-State Add-on	Task	246.00	246.00
Lueder Haus	Day	293.00	293.00
Protective Payee-Non Care WI	Month	44.39	44.39
Protective Payee-Family Care	Month	44.39	44.39
Meal Rate	Per Meal	11.84	11.84
Transportation	Per Ride	10.57	10.57
AODA Residential Services (room & board)	Day	25.00	25.00
Drug Screens		5.00	5.00
Prescription Medication Fee	Per Prescription	1.00	1.00
Shelter and Detention Care	Day	25.00	25.00

Land and Water Conservation

Fee Schedule - 2021/2022

* denotes change from prior year

Departments	Unit	2021 Rate	2022 Rate
ATCP 51 Livestock Siting Fee			
Review of Full Livestock Siting Application		750.00	750.00
Fees for Review of Separate Worksheets in the Case of Amendments			
Worksheet 1-Animal Units		50.00	50.00
Worksheet 2-Odor Management		200.00	200.00
Worksheet 3-Waste and Nutrient Management		150.00	150.00
Worksheet 4-Waste Storage Facilities		300.00	300.00
Worksheet 5-Runoff Management		200.00	200.00
Animal Waste Storage Ordinance			
Closure		-	-
Gallons of Storage 1-1,000,000		150.00	150.00
Gallons of Storage 1,000,001-3,000,000		200.00	200.00
Gallons of Storage 3,000,001 and Greater		300.00	300.00
Non-Metallic Mining			
Review Fee-One Time			
Mine Site Size-1 to 25 Acres		900.00	900.00
Mine Site Size-26 to50 Acres		1,200.00	1,200.00
Mine Site Size-51 or More Acres		1,500.00	1,500.00
Annual Fee Table			
Inactive (County-\$15, DNR-\$15)		30.00	30.00
1 to 5 Acres (County-\$175, DNR- \$35)		210.00	210.00
6 to 10 Acres (County-\$350, DNR- \$70)		420.00	420.00
11 to 15 Acres (County-\$525, DNR- \$105)		630.00	630.00
16 to 25 Acres (County-\$700, DNR- \$140)		840.00	840.00
26 to 50 Acres (County-\$810, DNR- \$160)		970.00	970.00
51 Acres or Larger (County-\$870, DNR- \$175)		1,045.00	1,045.00
Farmland Preservation Annual Certification before May 1		25.00	25.00
Farmland Preservation Annual Certification after May 1		50.00	50.00
Cancellation of Notice of Non-Compliance		75.00	75.00
Certificate of Compliance		25.00	25.00
Replacement Copy Certificate of Compliance		5.00	5.00
Nutrient Management Full Class		50.00	50.00
Nutrient Management Update Class		20.00	20.00
Purchase of Agricultural Easement Application & Processing Fee		750.00	750.00
Tree Planter Rental, tax is additional		50.00	50.00
Tree Sprayer Rental, tax is additional		50.00	50.00
Tree Spade Rental (refundable deposit when spade is returned)		40.00	40.00
Soil Probe Rental (refundable deposit when probe is returned)		50.00	50.00
Land Information			
Photocopies-Letter & Legal		0.25	0.25
Photocopies-11"x17"		0.50	0.50
Property Map Copies 18"x24"		2.50	2.50
Photocopies-36"x24"		3.75	3.75
Photocopies-36"x48"		6.25	6.25
Special Computer Reports-minimum fee (up to 10 pages)		6.50	6.50
Computer Reports-Custom (page fee for reports over 10 pages)		0.65	0.65
Name and Address Labels	Per Label	0.06	0.06
Assessment Roll	Per Parcel	0.03	0.03
Custom Extensive Searches or Clerical Services	Per Hour	50.00	50.00
Subdivision Plats-Full Size	Per Sheet	4.00	4.00
Subdivision Plats-11"x17"	First Sheet	2.00	2.00
Subdivision Plats-11"x17"	Each Additional Sheet	1.00	1.00
Condo Plats-11"x17"	First Sheet	2.00	2.00
Condo Plats-11"x17"	Each Additional Sheet	1.00	1.00
Address Assignment-New Construction or Reassignment		25.00	25.00
Deeds or Recorded Documents	First Page	2.00	2.00
Deeds or Recorded Documents	Each Additional Page	1.00	1.00
Fax Copy	Per Page	1.00	1.00
Emailed Recorded Documents	First Page	2.00	2.00
Emailed Recorded Documents	Each Additional Page	1.00	1.00
Emailed Non-Recorded Documents	Each Page	0.25	0.25
Map Plots			
8 1/2"x11" Black and White		0.25	0.25
24"x18" Black and White		2.50	2.50
8 1/2"x11" Color		3.75	3.75
11"x17" Black and White or Color		5.00	5.00
18"x24" Black and White or Color		6.25	6.25
24"x36" Black and White or Color		12.50	12.50
36"x36" Black and White or Color		18.50	18.50
36"x42" Black and White or Color		22.50	22.50
Firm Panels			

Fee Schedule - 2021/2022

* denotes change from prior year

Departments	Unit	2021 Rate	2022 Rate
24"x36" Black and White		3.75	3.75
24"x36" Color		12.50	12.50
Custom Maps-Development or File Processing	Per Hour	50.00	50.00
Digital Map Files:			
Parcel Maps/Township		20.00	20.00
Parcel Maps/County-wide		200.00	200.00
County Zoning/Township		15.00	15.00
County Zoning/County-wide		100.00	100.00
Town Land Use Inventory/Township		15.00	15.00
Town Land Use Inventory/County-wide		100.00	100.00
Roads Center Lines		20.00	20.00
Floodplain		20.00	20.00
Address Points		25.00	25.00
Municipal Boundaries		15.00	15.00
Section Boundaries		15.00	15.00
Orthophotography 6 inch b/w MrSid-Section		10.00	10.00
Orthophotography 6 inch b/w MrSid-Township		100.00	100.00
Orthophotography 6 inch b/w MrSid-County-wide		500.00	500.00
Orthophotography 1 foot Color MrSid-4 Section		20.00	20.00
Orthophotography 1 foot Color MrSid-Township		100.00	100.00
Orthophotography 1 foot Color MrSid-County-wide		400.00	400.00
Medical Examiner			
Cremation Permit		210.00	212.00
Disintermit Permit		50.00	50.00
Death Certificate Signing		25.00	25.00
Investigation Case Report		25.00	25.00
Autopsy and Toxicology Reports		50.00	50.00
* Note these fees may change per statutes based on Consumer Price Index.			
Parks			
Dog Park			
Annual Tag-1st Dog (Dogs Licensed in Jefferson County)		25.00	25.00
Annual Tag-1st Dog (Dogs not Licensed in Jefferson County)		30.00	30.00
Annual Tag-Senior Citizen		15.00	15.00
Annual Tag-Disabled		15.00	15.00
Additional Annual Tag	Per Dog	15.00	15.00
Replacement Tag		10.00	10.00
Daily Permit-(Resident or Non-County Resident)	Per Dog	5.00	5.00
Camping-Carnes Park East	Per Night	20.00	20.00
Camping-Cappie's Landing (Rock River Access)	Per Night	20.00	20.00
Camping - Other	Per Night	20.00	20.00
Boat Launch - Rock River Park	Daily	5.00	5.00
Boat Launch - Rock River Park	Annual	25.00	25.00
Boat Launch - Cappies Landing	Daily	5.00	5.00
Boat Launch - Cappies Landing	Annual	25.00	25.00
Gardens - Korth	10x20 site	20.00	20.00
Gardens - Carnes	10x10 site	12.50	12.50
Gardens - Carnes	10x20 site	25.00	25.00
Shelter Rentals (All Fees Subject to Sales Tax)			
All shelter rentals require a \$100 security deposit, which is refundable if the rental site is left in acceptable condition.)			
(Korth Park Pavilion security deposit @ \$150, @ \$200 with kitchen)			
External Structures (tents, bouncy houses, etc.)	Per Structure	50.00	50.00
Cappie's Landing Park			
Resident 1-100 Persons		35.00	35.00
Resident 101-200 Persons		85.00	85.00
Non-Resident 1-100 Persons		40.00	40.00
Non-Resident 101-200 Persons		95.00	95.00
Carlin Weld Park			
Resident 1-100 Persons		50.00	50.00
Resident 101-200 Persons		105.00	105.00
Non-Resident 1-100 Persons		60.00	60.00
Non-Resident 101-200 Persons		110.00	110.00
Dog Park - Special Use Area			
Hourly		25.00	25.00
1/2 day (4 hours)		75.00	75.00
Full day		125.00	125.00
Cold Spring Creamery			
Resident 1-100 Persons		35.00	35.00
Resident 101-200 Persons		85.00	85.00
Non-Resident 1-100 Persons		40.00	40.00

Fee Schedule - 2021/2022

* denotes change from prior year

Departments	Unit	2021 Rate	2022 Rate
Non-Resident 101-200 Persons		95.00	95.00
Dorothy Carnes Park (Electricity)			
Resident 1-100 Persons		70.00	70.00
Resident 101-200 Persons		125.00	125.00
Non-Resident 1-100 Persons		85.00	85.00
Non-Resident 101-200 Persons		135.00	135.00
Garman Nature Preserve			
Resident 1-100 Persons		35.00	35.00
Resident 101-200 Persons		85.00	85.00
Non-Resident 1-100 Persons		40.00	40.00
Non-Resident 101-200 Persons		95.00	95.00
Kanow Park			
Resident 1-100 Persons		65.00	65.00
Resident 101-200 Persons		120.00	120.00
Non-Resident 1-100 Persons		75.00	75.00
Non-Resident 101-200 Persons		125.00	125.00
Korth Park-Elm Point Rd (Electricity)			
Resident 1-100 Persons		70.00	70.00
Resident 101-200 Persons		125.00	125.00
Non-Resident 1-100 Persons		85.00	85.00
Non-Resident 101-200 Persons		135.00	135.00
Korth Park, Pavilion			
Resident 1-100 Persons		125.00	125.00
Resident 101-200 Persons		175.00	175.00
Non-Resident 1-100 Persons		150.00	150.00
Non-Resident 101-200 Persons		200.00	200.00
Korth Park, Pavilion and Kitchen			
Resident 1-100 Persons		200.00	200.00
Resident 101-200 Persons		275.00	275.00
Non-Resident 1-100 Persons		250.00	250.00
Non-Resident 101-200 Persons		300.00	300.00
Pohlmann Park			
Resident 1-100 Persons		40.00	40.00
Resident 101-200 Persons		90.00	90.00
Non-Resident 1-100 Persons		45.00	45.00
Non-Resident 101-200 Persons		100.00	100.00
Rock Lake Park (Lower/Lakeside)			
Resident 1-100 Persons		75.00	75.00
Resident 101-200 Persons		125.00	125.00
Non-Resident 1-100 Persons		90.00	90.00
Non-Resident 101-200 Persons		150.00	150.00
Rock Lake Park (Upper/Hillside)			
Resident 1-100 Persons		65.00	65.00
Resident 101-200 Persons		115.00	115.00
Non-Resident 1-100 Persons		75.00	75.00
Non-Resident 101-200 Persons		125.00	125.00
Rock River Park			
Resident 1-100 Persons		35.00	35.00
Resident 101-200 Persons		85.00	85.00
Non-Resident 1-100 Persons		40.00	40.00
Non-Resident 101-200 Persons		95.00	95.00
Rome Pond Park			
Resident 1-100 Persons		50.00	50.00
Resident 101-200 Persons		105.00	105.00
Non-Resident 1-100 Persons		60.00	60.00
Non-Resident 101-200 Persons		110.00	110.00
Welcome Travelers Park			
Resident 1-100 Persons		50.00	50.00
Resident 101-200 Persons		105.00	105.00
Non-Resident 1-100 Persons		60.00	60.00
Non-Resident 101-200 Persons		110.00	110.00
Group Permit Fees (All Fees Subject to Sales Tax)			
(All group permit requests exceeding 100 people requires a shelter rental fee)			
Cappie's Landing Park			
100-300 Persons		35.00	35.00
301+ Persons		85.00	85.00
Carlin Weld Park			
100-300 Persons		50.00	50.00
301+ Persons		105.00	105.00
Cold Spring Creamery			
100-300 Persons		35.00	35.00
301+ Persons		85.00	85.00

Fee Schedule - 2021/2022

* denotes change from prior year

Departments	Unit	2021 Rate	2022 Rate
Dorothy Carnes Park (Electricity)			
100-300 Persons		65.00	65.00
301+ Persons		120.00	120.00
Kanow Park			
100-300 Persons		50.00	50.00
301+ Persons		105.00	105.00
Korth Park-Elm Point Rd (Electricity)			
100-300 Persons		65.00	65.00
301+ Persons		120.00	120.00
Korth Park, Pavilion			
100-300 Persons		110.00	110.00
301+ Persons		160.00	160.00
Korth Park, Pavilion and Kitchen			
100-300 Persons		185.00	185.00
301+ Persons		250.00	250.00
Pohlmann Park			
100-300 Persons		35.00	35.00
301+ Persons		85.00	85.00
Rock Lake Park (Lower/Lakeside)			
100-300 Persons		65.00	65.00
301+ Persons		120.00	120.00
Rock Lake Park (Upper/Hillside)			
100-300 Persons		50.00	50.00
301+ Persons		105.00	105.00
Rock River Park			
100-300 Persons		35.00	35.00
301+ Persons		85.00	85.00
Rome Pond Park			
100-300 Persons		50.00	50.00
301+ Persons		105.00	105.00
Planning & Zoning			
(Note: A double permit fee will be charged for all after-the-fact permits.)			
Structural Alteration/Repair Permit		50.00	50.00
Agricultural Structures			
<1000 sq.ft.		30.00	30.00
≥1000 sq.ft.		50.00	50.00
Residential Structures			
Single Family Home		600.00	600.00
Duplex & Multi-Family	Unit	400.00	400.00
Addition (Habitable) <500 sq.ft		150.00	150.00
Addition (Habitable) ≥500 sq.ft.		200.00	200.00
Addition (Non-Habitable) <500 sq.ft. (Includes garages, porches, etc...)		50.00	50.00
Addition (Non-Habitable) ≥500 sq.ft. (Includes garages, porches, etc...)		100.00	100.00
Accessory Structures (Enclosed w/roof)			
200 sq.ft. or less		30.00	30.00
<500 sq.ft.		50.00	50.00
≥500 sq.ft.		100.00	100.00
Accessory Structures (Not Enclosed)			
<500 sq. ft.		30.00	30.00
≥ 500 sq.ft.		50.00	50.00
Accessory Structures <1000 sq. ft.		50.00	50.00
Outside Storage in Industrial Zone			
(Includes all decks, pools, lean-to's, etc...)		30.00	30.00
Business/Industrial			
Principal Structure		500.00	500.00
Addition <500 sq.ft		150.00	150.00
Addition ≥500 sq.ft.		300.00	300.00
Accessory Structures		100.00	100.00
Agri-Business			
Principal Structure		300.00	300.00
Additions		150.00	150.00
Accessory Structures		100.00	100.00
Accessory Structures >1000 sq. ft.		100.00	100.00
Accessory Structures <1000 sq. ft.		50.00	50.00
Shoreland/Wetland/Floodplain			
Structural		50.00	50.00
Non-Structural			
<250 sq. ft.		30.00	30.00
≥ 250 sq.ft.		100.00	100.00

Fee Schedule - 2021/2022

* denotes change from prior year

Departments	Unit	2021 Rate	2022 Rate
Revision Fee/Zoning & Land Use Permits		50.00	50.00
Sign Permits (whichever is greater)		25.00	25.00
Mobile Tower Siting			
New & Class 1 Collocation		3,000.00	3,000.00
Class 2 Collocation		500.00	500.00
Campgrounds			
Campground Accessory Structure		50.00	50.00
Subdivision/CSM (Certified Survey Maps)			
Preliminary Plat-\$350 + \$10 per lot		350.00	350.00
Final Plat		200.00	200.00
Certified Survey-Preliminary		50.00	50.00
Certified Survey-Final		25.00	25.00
Farmland Certificates			
Certificate Processing		20.00	20.00
Copy of Duplicate Certificate		2.00	2.00
Process Parcel List FPP Agreement		20.00	20.00
Process Parcel List for FC-A		20.00	20.00
Sanitary Permit Fees			
Large Scale (DNR Defined)-Fee-\$875, Recording Fee \$30		905.00	905.00
Sand Filter-Fee \$825, Recording Fee \$30		855.00	855.00
Mound & In-Ground Pressure-Fee \$575, Recording Fee \$30		605.00	605.00
Holding Tanks-Fee \$675, Recording Fee \$30		705.00	705.00
In-Ground Non-Pressure-Fee \$425, Recording Fee \$30		455.00	455.00
ATU (Aerobic Treatment Unit) -			
Separate Installation-Fee \$325, Recording Fee \$30		355.00	355.00
ATU - (If added as part of an entire system install. Addt'l fee not required for sand filter)-Fee \$150, Recording Fee \$30		180.00	180.00
Tank Replacement-Fee \$275, Recording Fee \$30		305.00	305.00
Repairs (Includes recoring of existing mound or sand filter. Does not include other system replacement)-Fee \$275, Recording Fee \$30		305.00	305.00
Revision		50.00	50.00
Transfers		25.00	25.00
Re-Inspections (if not complete on initial inspection)		50.00	50.00
Permit Extensions (prior to expiration)		50.00	50.00
Inspections (for systems requiring more than four inspections)		75.00	75.00
Soil test Review Fee		50.00	50.00
Wisconsin Fund Application Fee		100.00	100.00
Petition Fees for Public Hearing			
Conditional Use & Variance Petition Fees		250.00	250.00
Rezoning Petition Fee		300.00	300.00
Administrative DAI CP Reporting Fee for Rezoning Out of A-1 (Non-refundable, paid at the time of application)		100.00	100.00
Reapplication Fee		100.00	100.00
Appeal Fee		250.00	250.00
Plans/Ordinances			
Agricultural Preservation and Land Use Plan		40.00	40.00
Disc Format		5.00	5.00
Zoning Ordinance		30.00	30.00
Private Sewage System Ordinance		5.00	5.00
Floodplain Ordinance		12.00	12.00
Land Division/Subdivision Ordinance		9.00	9.00
Other Fees			
Computer Reports (Custom)	Page	0.50	0.50
Special Computer Reports (Minimum Fee)		5.00	5.00
Custom Extensive Searches or Clerical Services	Hour	40.00	40.00
Photocopying	Page	0.25	0.25
Private Map Fees			
8 1/2 Black and White		2.37	2.37
8 1/2 Color		3.55	3.55
11 x 17 Black/White or Color		4.74	4.74
FEMA Firmette		3.55	3.55
Municipal Map Fees			
8 1/2 Black and White		2.50	2.50
8 1/2 Color		3.75	3.75
11 x 17 Black/White or Color		5.00	5.00
FEMA Firmette		3.75	3.75
Other Fees			
Computer Reports (Custom)	Page	0.50	0.50
Special Computer Reports (Minimum Fee)		5.00	5.00
Custom Extensive Searches or Clerical Services	Hour	40.00	40.00
Copy	Page	0.25	0.25
Demo Permit		30.00	30.00

Fee Schedule - 2021/2022

* denotes change from prior year

Departments	Unit	2021 Rate	2022 Rate
Salvage Yard License		25.00	25.00
Annual Report Fee		80.00	80.00
Register of Deeds			
Monthly Images	Each	0.20	0.20
Monthly Index	Each	0.15	0.15
Historic Images	Each	0.15	0.15
Historic Index	Each	0.15	0.15
On-line Access to Recorded Documents	Per Page	1.00	1.00
Subscription to Land Records			
0-250 Minutes*	Monthly	75.00	75.00
251-500 Minutes*	Monthly	125.00	125.00
501-1000 Minutes*	Monthly	200.00	200.00
1001-2000 Minutes*	Monthly	300.00	300.00
Unlimited Minutes	Monthly	500.00	500.00
Unlimited Second User Name (available only with Unlimited Plan purchase)	Monthly	100.00	100.00
* Overage Charge per/min	Per Minute	0.25	0.25
Copies:			
Real Estate Records (first page)	Each	2.00	2.00
(each additional page of same document)	Each	1.00	1.00
Document Recording Fee		30.00	30.00
Plat Recording Fee		50.00	50.00
Transportation Plat Fee		25.00	25.00
Condominium Review Fee		50.00	50.00
Photocopies	Each	0.25	0.25
Full size plats (from plotter)	Per Page	4.00	4.00
Real Estate Reports	Per Page	1.00	1.00
Vital Records			
Birth	1st Copy	20.00	20.00
Marriage	1st Copy	20.00	20.00
Death	1st Copy	20.00	20.00
Domestic Partnership	1st Copy	20.00	20.00
Termination of Domestic Partnership	1st Copy	20.00	20.00
(each additional copy when purchase at the same time)	Each	3.00	3.00
Sheriff			
Parking Violations (Courthouse and County Office Buildings)		10.00	10.00
Parking Violations-Handicap (Courthouse and County Office Buildings)		50.00	50.00
Copies	Per Copy	0.25	0.25
Mug Shots		2.50	2.50
Audio Cassettes		15.00	15.00
CD/DVD		15.00	15.00
Paper Service	Unlimited Attempts	75.00	75.00
Paper Service at Same Address (Serving 2 People at Same Residence)	Unlimited Attempts	45.00	45.00
Paper Service for DA's Office		33.00	33.00
Paper Service for DA's Same Address (Serving 2 People at Same Residence)		10.00	10.00
Paper Service for a Jefferson County Inmate in Custody		15.00	15.00
Writs		100.00	100.00
Traffic Escorts (minimum 2 squads)	Per Officer/Per Hour	63.79	63.79
Transports (Based on Deputy's Current Hourly Rate)			
Traffic Events		58.33	58.33
Sheriff Sale Posting Fee		150.00	150.00
Sheriff Sale Posting Fee-If Posponed and Reposted		75.00	75.00
False Alarm Fee			
For 3rd False Alarm in a 12 Month Period		25.00	25.00
For 4th False Alarm in a 12 Month Period		50.00	50.00
For 5th (And Each After) False Alarm in a 12 Month Period		100.00	100.00
Jail			
Alcohol Sensor Fee		5.00	5.00
Nurse Visit		7.00	7.00
Doctor Visit		10.00	10.00
MedTox		8.00	8.00
Contested Drug Test (Additional for postage)		30.00	30.00
Booking Fee		25.00	25.00
Huber Fees	Per Day	19.00	19.00
Huber Board for transfers	Per Day	20.00	20.00
EM	Per Day	25.00	25.00
EM Hook Up		50.00	50.00
Daily Fee		9.00	9.00
Damaged Bin		5.00	5.00
Damaged Linen		5.00	5.00
Warrant Fee		40.00	40.00

Fee Schedule - 2021/2022

* denotes change from prior year

Departments	Unit	2021 Rate	2022 Rate
Hygiene Pack		4.00	4.00
Photocopies		0.25	0.25
Jail Photo		2.50	2.50
Municipal Commitments	Per Day	60.00	60.00
Treasurer			
Copies		0.25	0.25
Plat Books		35.00	35.00
Delinquent Taxes Printout		50.00	50.00
UW Extension			
Copies		0.25	0.25
4-H County Enrollment		20.00	20.00
* Lawn & Garden Soil Samples		15.00	10.00
Farm Field Soil Samples		8.00	8.00
* Private Pesticide Certification		30.00	35.00
Publications (Cost is based on UW Extension publications list price)			
Other Lab Fees (Price depends on the sample and what type of testing is required)			
Program Fees (Varies per program and based on County needs)			

Fund Balance Policy Application

For Budget Year 2022

Audited fund balance, 12/31/20

Unadjusted fund balance, 12/31/20

Less non-spendable fund balances:

Inventory
Deposits held by WMMC (\$783,000-not included in policy)
Delinquent property taxes
RLF receivable
Prepaid expenditures

General Fund

\$ 37,109,218

Health Department

591,563

Less restricted fund balances

Other restricted fund balances by departments

(1,555,107)

(1,555,107)

Less committed fund balances

Liability insurance claims outstanding (including IBNR)

(880,102)

(880,102)

Less assigned fund balances

Fund balance applied against 2020 tax levy
Fund balance applied against 2020 tax levy-Health
Other assigned fund balances by departments
Fund balance assigned for 2020 MIS budget

(879,144)

-

(7,670,955)

-

(8,550,099)

(8,081)

Vested holiday pay
Vested sick pay reserve
Elected sick pay reserve
Vested vacation pay reserve
Vested comp pay reserve

(2,310)

(1,185,749)

(59,134)

(2,040,630)

(45,497)

-

(3,333,320)

Less assigned fund balance for working capital

Health Dept working capital surplus

-

-

-

-

Add loss/(subtract gain) on unrealized market value of investments

(131,117)

Unassigned fund balance, 12/31/20

19,961,847

567,515

Working Capital

Total budgeted expenditures (2021 budget)
Working capital (required two month minimum)
Working capital (three months goal)

77,969,088

(12,994,848)

(6,497,424)

(19,492,272)

1,561,951

(260,325)

(130,163)

Unassigned fund balance less working capital 12/31/20

469,575

177,027

Less County Board actions during 2020

-

-

Net "available" unassigned fund balance

469,575

177,027

* 10% of the total vested benefits calculated at \$300,000 have been included in the contingency fund - vested benefits account which is equal to the approximate amount of vested benefits paid annually.

Debt Service

	2020 Actual	2021 Estimate	2021		Change from 2021	
			Amended Budget	2022 Budget	Amended Budget	\$
Revenues						
Other Financing Sources	308,486	-	-	-	-	100.00%
Total Revenues	308,486	-	-	-	-	-
Expenditures						
Principal	730,000	1,065,000	1,065,000	995,000	(70,000)	-6.57%
Interest Expenses	595,686	575,318	575,318	541,718	(33,600)	-5.84%
Total Expenditures	1,325,686	1,640,318	1,640,318	1,536,718	(103,600)	-6.32%
Property Taxes	1,136,443	1,521,075	1,521,075	1,536,718	15,643	1.03%
Addition to (Use of) Fund Balance	119,243	(119,243)	(119,243)	-	-	-

Outstanding Debt Limit

Equalized Value (a)	8,726,940,700
Statutory Limitation Percentage	5%
Statutory Debt Limitation	436,347,035
Outstanding Debt (b)	19,365,000
Available Debt Limit	416,982,035
<hr/>	
Percentage of Debt Limit Available	95.56%

(a) Total County equalized value including Tax Incremental Districts for budget year purposes.

Outstanding Debt

Outstanding indebtedness is the outstanding principal on general obligation bonds for which the County has pledged its full faith, credit and unlimited taxing power.

General Obligation Bonds	Date of Issue	Date of Maturity	True Interest Cost	Outstanding Debt
G. O. Bond Series 2013A	12/30/2013	4/1/2033	3.372900%	\$ 2,425,000
G. O. Bond Series 2014A	9/25/2014	4/1/2034	2.775158%	6,835,000
G. O. Bond Series 2015A	5/12/2015	4/1/2034	2.479800%	2,820,000
G. O. Bond Series 2020A	3/5/2020	4/1/2039	1.965000%	7,285,000
Total				\$ 19,365,000

Budget Summary

(Mill Rate Levy Limits)

	ESTIMATED EXPENDITURES	ESTIMATED REVENUES	NET EXPENSES	OTHER FINANCE SOURCES	COUNTY TAX LEVY
GOVERNMENTAL FUNDS					
100 -- General Fund	\$ 42,642,587	\$ 24,749,176	\$ 17,893,411	\$ 3,731,236	\$ 14,162,175
240 -- Health Department	1,738,889	845,947	892,942	-	892,942
250 -- Human Services	29,658,323	20,670,703	8,987,620	71,555	8,916,065
300 -- Debt Service Fund	1,536,718	-	1,536,718	-	1,536,718
400 -- Capital Projects Fund	8,560,000	-	8,560,000	8,560,000	-
750 -- MIS Department	1,860,515	1,845,202	15,313	-	15,313
PROPRIETARY FUNDS					
500 -- Highway Department	11,875,419	6,056,908	5,818,511	-	5,818,511
INTERNAL SERVICE FUND					
710 - Fleet Management	244,097	58,097	186,000	186,000	-
TOTAL	\$ 98,116,548	\$ 54,226,033	\$ 43,890,515	\$ 12,548,791	

TOTAL TAX LEVY

31,341,724

LESS NON-COUNTYWIDE LEVY:

Health Department **(892,942)**
County Library System **(1,156,411)**

PROPOSED COUNTYWIDE TAX LEVY (As defined by statutes implemented in 1992)

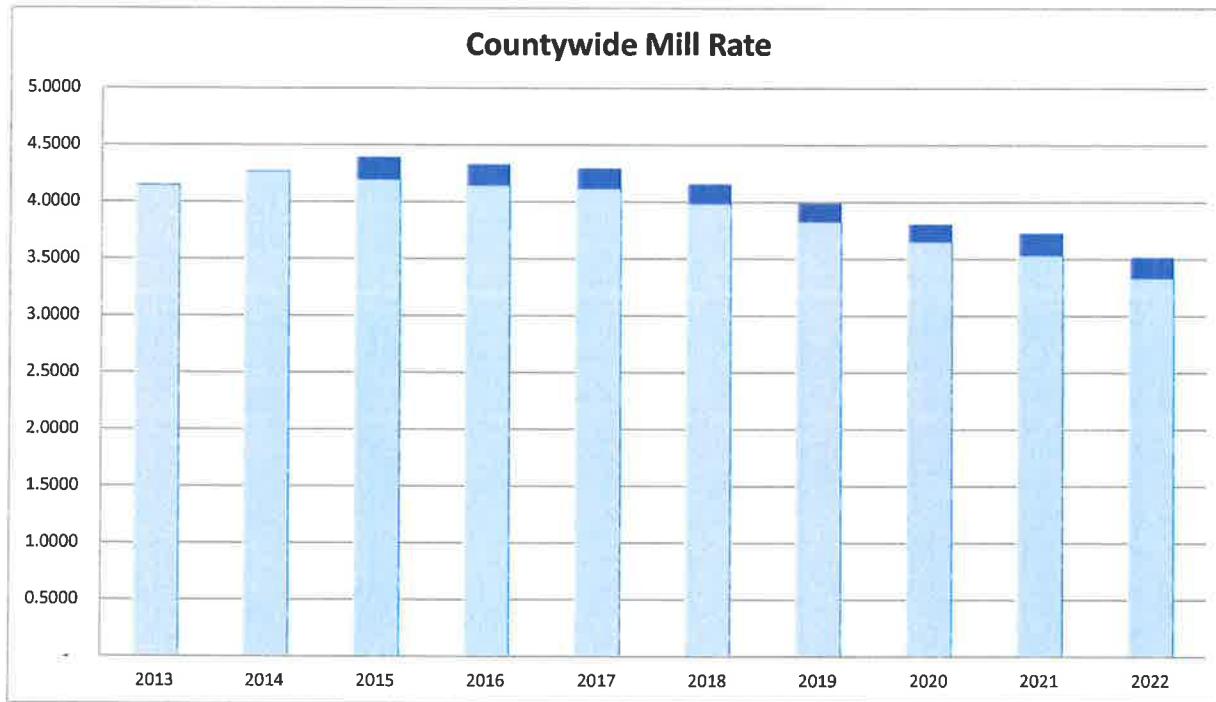
\$ 29,292,371

TEN YEAR COMPARISON

YEAR	EQUALIZED VALUE	COUNTYWIDE TAX	
		LEVY	MILL RATE
2013	6,006,273,200	24,938,651	4.152
2014	5,884,774,300	25,101,310	4.265
2015	6,036,629,100	26,510,891	4.392
2016	6,177,155,800	26,743,522	4.329
2017	6,299,618,300	27,068,827	4.297
2018	6,575,416,500	27,357,982	4.161
2019	6,923,882,000	27,636,322	3.991
2020	7,363,259,000	28,045,222	3.809
2021	7,789,414,400	29,051,683	3.730
2022	8,324,422,600	29,292,371	3.519
Debt	8,324,422,600	1,536,718	0.185
General	8,324,422,600	<u>27,755,653</u>	<u>3.334</u>
		\$ 29,292,371	

Countywide Mill Rate

(Break down of General and Debt)



Year	Equalized Value	General Levy	Debt Levy	Tax Levy	Levy \$ Change	Chg from Pr Yr	Mill Rate General	Mill Rate Debt	Total Mill Rate	Chg from Pr Yr
2013	6,006,273,200	24,884,067	54,584	24,938,651	199,051	0.80%	4.1430	0.0091	4.1521	5.38%
2014	5,884,774,300	25,101,310	-	25,101,310	162,659	0.65%	4.2655	-	4.2655	2.73%
2015	6,036,629,100	25,330,795	1,180,096	26,510,891	1,409,581	5.62%	4.1962	0.1955	4.3917	2.96%
2016	6,177,155,800	25,605,238	1,138,284	26,743,522	232,631	0.88%	4.1452	0.1842	4.3294	-1.42%
2017	6,299,618,300	25,934,484	1,131,313	27,068,827	325,305	1.22%	4.1168	0.1801	4.2960	-0.75%
2018	6,575,416,500	26,223,964	1,134,018	27,357,982	289,155	1.07%	3.9882	0.1725	4.1606	-3.17%
2019	6,923,882,000	26,502,980	1,133,342	27,636,322	278,340	1.02%	3.8278	0.1637	3.9914	-4.07%
2020	7,363,259,200	26,908,779	1,136,443	28,045,222	408,900	1.48%	3.6545	0.1543	3.8088	-4.58%
2021	7,789,414,400	27,530,608	1,521,075	29,051,683	1,006,461	3.59%	3.5344	0.1953	3.7296	-2.08%
2022	8,324,422,600	27,755,653	1,536,718	29,292,371	240,688	0.83%	3.3342	0.1846	3.5188	-5.65%

Budget by Classification

Category	General Fund	Health Dept	Human Services	Debt Service	Capital Projects	Highway Dept	MIS Dept	Fleet Management	Total
Expenditures									
General Government	\$ 12,501,249	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,826,515	\$ 58,097	\$ 14,385,861
Public Safety	16,471,112	-	-	-	-	-	-	-	16,471,112
Health and Human Services	1,499,126	1,738,889	29,515,214	-	-	-	-	-	32,753,229
Public Works	366,178	-	-	-	-	4,650,419	-	-	5,016,597
Culture, Recreation, and Education	4,400,193	-	-	-	-	-	-	-	4,400,193
Conservation and Development	2,207,394	-	-	-	-	-	-	-	2,207,394
Capital Items and Projects	5,197,335	-	143,109	-	8,560,000	7,225,000	34,000	186,000	21,345,444
Debt Service--Principal	-	-	-	995,000	-	-	-	-	995,000
Debt Service--Interest	-	-	-	541,718	-	-	-	-	541,718
Total Expenditures	42,642,587	1,738,889	29,658,323	1,536,718	8,560,000	11,875,419	1,860,515	244,097	98,116,548
Revenues									
Taxes	7,795,150	-	-	-	-	-	-	-	7,795,150
Intergovernmental Revenues	9,881,230	691,335	9,780,503	-	-	2,428,372	-	-	22,781,440
Licenses and Permits	253,910	-	-	-	-	6,850	-	-	260,760
Fines and Forfeitures	460,100	-	-	-	-	-	-	-	460,100
Public Charges for Services	3,785,181	33,022	9,130,796	-	-	10,500	1,303	-	12,960,802
Intergovernmental Charges	1,000,577	116,590	1,452,604	-	-	3,503,105	1,843,899	58,097	7,974,872
Miscellaneous Revenues	1,573,028	5,000	306,800	-	-	108,081	-	-	1,992,909
Total Revenues	24,749,176	845,947	20,670,703	-	-	6,056,908	1,845,202	58,097	54,226,033
Other Financing Sources									
Unassigned Fund Balance Applied	1,825,835	-	-	-	-	-	-	-	1,825,835
Restricted Funds Applied	1,662,956	-	-	-	560,000	-	-	-	2,222,956
Non-Lapsing (discretionary) Funds Applied	500,000	-	-	-	-	-	-	-	500,000
Debt Proceeds	-	-	-	-	8,000,000	-	-	-	-
Transfers	(257,555)	-	71,555	-	-	-	-	186,000	-
Total Other Financing Sources	3,731,236	-	71,555	-	8,560,000	-	-	186,000	4,548,791
Tax Levy	\$ 14,162,175	\$ 892,942	\$ 8,916,065	\$ 1,536,718	\$ -	\$ 5,818,511	\$ 15,313	\$ -	\$ 39,341,724

31,341,724

RESOLUTION NO. 2021-_____

Resolution establishing countywide levy and fees

WHEREAS, the proposed 2022 County Budget was submitted to the Board by the County Administrator on October 12, 2021, and

WHEREAS, the proposed 2022 County Budget was the subject of a public hearing on October 26, 2021, and

WHEREAS, the Board has considered all amendments,

NOW, THEREFORE, BE IT RESOLVED that the authorized positions, the total appropriation for each governmental function as shown below, Fund Balance application and assignments in the Recommended Budget book, and the levy contained in the countywide portion of the 2022 Budget, be levied as a county tax to be raised on the 2021 tax roll as follows:

	<u>Subject to levy limit</u>	<u>Debt levy</u>	<u>Library levy</u>	<u>Total apportioned levy</u>
Countywide levy	\$ 27,755,653	\$ 1,536,718	\$ -	\$ 29,292,371
Noncountywide levy (previously approved)				
Health	892,942	-	-	892,942
Library	-	-	1,156,411	1,156,411
Total	\$ 28,648,595	\$ 1,536,718	\$ 1,156,411	\$ 31,341,724

BE IT FURTHER RESOLVED that the above amount be apportioned according to equalized values established by the Wisconsin Department of Revenue.

BE IT FURTHER RESOLVED that the fee schedule for various licenses, permits and services used to establish revenue amounts in the budget are hereby approved.

Category	General Fund	Health Dept	Human Services	Debt Service	Capital Projects	Highway Dept	MIS Dept	Fleet Management	Total
Expenditures									
General Government	\$ 12,501,249	\$ -	\$ -	\$ -	\$ -	\$ 1,826,515	\$ 58,097	\$ 14,385,861	
Public Safety	16,471,112								16,471,112
Health and Human Services	1,499,126	1,738,889	29,515,214						32,753,229
Public Works	366,178					4,650,419			5,016,597
Culture, Recreation, and Education	4,400,193								4,400,193
Conservation and Development	2,207,394								2,207,394
Capital Items and Projects	5,197,335		143,109		8,560,000	7,225,000	34,000	186,000	21,345,444
Debt Service--Principal				995,000					995,000
Debt Service--Interest				541,718					541,718
Total Expenditures	42,642,587	1,738,889	29,658,323	1,536,718	8,560,000	11,875,419	1,860,515	244,097	98,116,548
Revenues									
Taxes	7,795,150								7,795,150
Intergovernmental Revenues	9,881,230	691,335	9,780,503			2,428,372			22,781,440
Licenses and Permits	253,910					6,850			260,760
Fines and Forfeitures	460,100								460,100
Public Charges for Services	3,785,181	33,022	9,130,796			10,500	1,303		12,960,802
Intergovernmental Charges	1,000,577	116,590	1,452,604			3,503,105	1,843,899	58,097	7,974,872
Miscellaneous Revenues	1,573,028	5,000	306,800			108,081			1,992,909
Total Revenues	24,749,176	845,947	20,670,703	-	-	6,056,908	1,845,202	58,097	54,226,033
Other Financing Sources									
Unassigned Fund Balance Applied	1,825,835								1,825,835
Restricted Funds Applied	1,662,956				560,000				2,222,956
Non-Lapsing (discretionary)									
Funds Applied	500,000								500,000
Debt Proceeds									
Transfers	(257,555)		71,555					186,000	
Total Other Financing Sources	3,731,236	-	71,555	-	8,560,000	-	-	186,000	4,548,791
Tax Levy	\$ 14,162,175	\$ 892,942	\$ 8,916,065	\$ 1,536,718	\$ -	\$ 5,818,511	\$ 15,313	\$ -	\$ 39,341,724

Fiscal Note: As presented, the countywide levy is proposed at \$29,292,371, which is a mill rate of \$3.3342 for general operations and \$0.1846 for debt service fund for a total of \$3.5188 per \$1,000 of taxable value. In 2021, the countywide levy was \$29,051,683, with a general operations mill rate of \$3.5344 and debt service mill rate of \$0.1953, for a decrease of \$0.2001 per \$1,000 of taxable value for 2022 general operations and a decrease of \$0.0107 per \$1,000 per taxable value for 2022 debt service.

Ayes _____ Noes _____ Abstain _____ Absent _____ Vacant _____

Requested by
Finance Committee

11/9/2021

Marc A. DeVries

APPROVED: Administrator _____; Corp. Counsel _____; Finance Director _____

RESOLUTION NO. 2021-_____

Resolution establishing non-countywide levies for health and library services

WHEREAS, the non-countywide budget for 2022 containing total department appropriations and levies is apportioned to the municipalities benefiting from the services furnished, and

BE IT FURTHER RESOLVED that the requirement established by Jefferson County's Fund Balance Policy to retain two months of current year budgeted expenditures in the Health Department's Fund Balance is hereby suspended for the 2022 budget year, and that the Health Department's Ending Fund Balance shall not be budgeted at an amount less than one month of the current year's budgeted expenditures;

NOW, THEREFORE BE IT RESOLVED that the sums listed below be levied upon all property in Jefferson County that is taxable for the purpose listed:

Health Department	\$ 892,942
Library Services	\$ 1,156,411

BE IT FURTHER RESOLVED that the above amounts be apportioned to equalized values as established by the State Department of Revenue.

Fiscal Note: The Health mill rate is \$.1226; and the Library mill rate is \$.28010 per \$1,000 of equalized value. In 2021, the Health mill rate was \$.1292 and the library mill rate was \$.2974, for decreases of \$.0066 and \$.0173 in the Health and Library mill rates, respectively.

Ayes _____ Noes _____ Abstain _____ Absent _____ Vacant _____

Requested by
Finance Committee

11/9/2021

Marc A. DeVries

APPROVED: Administrator _____; Corp. Counsel _____; Finance Director _____

Finance Committee Agenda
Jefferson County
Videoconference OR
Jefferson County Courthouse
311 S. Center Avenue, Room 203
Jefferson, WI 53549

Date: Friday, September 17, 2021

Time: 8:30 a.m.

Committee members: Jones, Richard (Chair)
Rinard, Amy
Nelan, Conor

Kutz, Russell (Secretary)
Jaeckel, George (Vice Chair)

Join Zoom Meeting

<https://us06web.zoom.us/j/83183082430?pwd=RkZCQWV1WGduR3doUmNibUxDam5zQT09>

Meeting ID: 831 8308 2430

Passcode: BUDGET

Dial by your location: 1 312 626 6799 US (Chicago)

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. Communication
6. Public comment (Members of the public who wish to address the Committee must register their request at this time)
7. Department 2022 Budget Hearings
 - a. Outstanding Department Budgets
 - b. 2022 Capital and 5 Year Capital Plan
 - c. General Revenues; General Expenditures (Contingency)
 - d. Fee Schedule
 - e. Fund Balance Policy
 - f. Finance and Debt Service
 - g. Set Tax Levy
8. Discussion on investment advisor fees
9. Discussion and possible action on request for out-of-state travel for Human Services Department
10. Discussion on In Rem Foreclosure Public Notice Requirements
11. 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
12. 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
13. Reconvene in open session for action on closed session items if necessary
14. Discussion and possible action on 2021 projections of budget vs. actual revenues and expenditures
15. Review of the financial statements and department update for July 2021-Finance Department
16. Review of the financial statements and department update for July 2021-Treasurer's Office
17. Review of the financial statements and department update for July 2021-Child Support
18. Update on contingency fund balance

19. Discussion of funding for projects related to the new highway facilities and sale of old highway facilities
20. Review of invoices
21. Set future meeting schedule, next meeting date, and possible agenda items
22. Adjourn

Next scheduled meetings:

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.

Marc DeVries

From: Kathi Cauley
Sent: Monday, August 9, 2021 3:14 PM
To: Marc DeVries
Cc: Brian Bellford; Rebecca Schmidt; Michael Hansen
Subject: FW: Payment Information and Registration Confirmation
Attachments: 2021 WI RTAP Scholarship Packet for Jefferson County Human Services.xlsx

Hello Marc,

Could we please add this to the next agenda for the Finance Committee to consider? It is for travel to Duluth MN with all costs covered except for 2 in state lunches for the 2021 WIPTA Transportation Conference.

Thank you.

Kathi

From: Michael Hansen
Sent: Monday, August 9, 2021 1:52 PM
To: Brian Bellford <BrianB@jeffersoncountywi.gov>
Cc: Rebecca Schmidt <RSchmidt@jeffersoncountywi.gov>; Kathi Cauley <KathiC@jeffersoncountywi.gov>; Kelly Witucki <kellyw@jeffersoncountywi.gov>
Subject: RE: Payment Information and Registration Confirmation

Hi Brian,

Below is an itemized cost estimate for the 2021 WIPTA Transportation Conference. According to WisDOT, expense reimbursement for this conference and for the other annual WI Transportation Conferences are 100% and approval is automatic (see chart below). I have attached my WI RTAP Scholarship application as reference. I included 2 In-state lunches to cover the drive there and back. All other meals are usually provided by the conference.

Thanks,

Mike

ESTIMATE EXPENSES FOR EVENT ATTENDANCE				
	Attendee 1	Attendee 2	Attendee 3	Attendee 4
Registration:	200			
Lodging				
Out-of-state # of Nights	2			
out-of-state Cost per night	158.99			
Out-of-state subtotal:	\$317.98	\$0.00	\$0.00	\$0.00
Transportation				
# of Miles Driven:	708			
Mileage subtotal (\$0.51 per mile)	\$361.08	\$0.00	\$0.00	\$0.00
<i>Transportation Subtotal:</i>	\$361.08	\$0.00	\$0.00	\$0.00
Meals				
# of In-state Breakfasts:				
In-state Breakfasts cost:	\$0.00	\$0.00	\$0.00	\$0.00
# of In-state Lunches:	2			
In-state Lunches cost:	\$20.00	\$0.00	\$0.00	\$0.00

# of In-state Dinners:				
In-state Dinners cost:	\$0.00	\$0.00	\$0.00	\$0.00
# of Out-of-state Breakfasts:				
Out-of-state Breakfasts cost:	\$0.00	\$0.00	\$0.00	\$0.00
# of Out-of-state Lunches:				
Out-of-state Lunches cost:	\$0.00	\$0.00	\$0.00	\$0.00
# of Out-of-state Dinners:				
Out-of-state Dinners cost:	\$0.00	\$0.00	\$0.00	\$0.00
<i>Meals Subtotal:</i>	\$20.00	\$0.00	\$0.00	\$0.00
EXPENSE TOTAL:	\$899.06	\$0.00	\$0.00	\$0.00

Applicant Eligibility

Any agency or organization within the state, responsible for providing transit service to the state's rural areas, is eligible to apply. Training of drivers, dispatchers and mechanics is encouraged.

Eligible Events & Reimbursement Rates

Scholarships are available for certain events and in-house/group trainings. Scholarships under \$100 are not eligible. Agencies may apply with one application (through the downloadable scholarship packet) for up to four people, from the same agency or multiple agencies, to attend one event.

Scholarship Rates for Events

Event Type	Reimbursement Rate	Approval
Annual Statewide Event for Transportation Associations (WIPTA, WRAPP, WAMM)	100%	Automatic
WisDOT-Sponsored Training	100%	Automatic
WisDOT-Sanctioned training through RLS & Associates	100%	Automatic
FTA/NTI Training	80% In-State 70 % out-of-state	Discretionary
CTAA/APTA/Other Conference or Training	80% In-State 70 % out-of-state	Discretionary
Other event(must be directly related to the provision of service)	80% In-State 70 % out-of-state	Discretionary

From: Kathi Cauley

Sent: Monday, August 9, 2021 11:08 AM

To: Brian Bellford <BrianB@jeffersoncountywi.gov>; Michael Hansen <MichaelH@jeffersoncountywi.gov>

Cc: Rebecca Schmidt <RSchmidt@jeffersoncountywi.gov>

Subject: RE: Payment Information and Registration Confirmation

Good morning,

I will ask for this to be on the next Finance Committee's agenda. I will need detailed costs, registration, meals, travel miles, and lodging.

Thanks.

Kathi

From: Brian Bellford

Sent: Monday, August 9, 2021 10:28 AM

To: Michael Hansen <MichaelH@jeffersoncountywi.gov>
Cc: Rebecca Schmidt <RSchmidt@jeffersoncountywi.gov>; Kathi Cauley <KathiC@jeffersoncountywi.gov>
Subject: RE: Payment Information and Registration Confirmation

Hi Mike,

All of out of State travel needs to be approved by the County's Finance Committee. Typically, we do this as part of the annual budget process or a separate request. I don't see that we have done so for this. Would you be able to apply for reimbursement? Then, we can work for get on the Finance Committee agenda to get this approved. When we take it to Finance, it would be helpful to know if it is reimbursed by RTAP or not.

Thanks,
Brian

From: Michael Hansen
Sent: Friday, August 6, 2021 1:33 PM
To: Brian Bellford <BrianB@jeffersoncountywi.gov>
Subject: FW: Payment Information and Registration Confirmation

Hi Brian,

I am planning to go to a Transportation Conference in Duluth on Oct. 4&5th. Wisconsin RTAP will normally reimburse the expenses for these events if you apply in advance.

<https://www.wisconsinrtap.com/>

Should I fill out an application to get reimbursed?

Thanks,

Mike

From: Kendra Kotzer <Kendra@transportationalliance.com>
Sent: Friday, August 6, 2021 1:13 PM
To: Michael Hansen <MichaelH@jeffersoncountywi.gov>
Subject: Payment Information and Registration Confirmation

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

Dear Michael,

Thank you for registering for the 2021 MN/WI Public Transit Conference.

Payment and Cancellation Policy

Payment is due on or before September 27, 2021

Provide notice of cancellation on or before September 27, 2021

There is a \$25 cancellation fee. No refunds after September 27, 2021

Substitutes are accepted but No Shows will be billed.

If you have questions about registration or payment, please contact:

[Kendra Kotzer, Event and Program Coordinator](#)

[Barb Simanton, Accountant and Office Manager](#)

[651-659-0804](#) | 525 Park Street, Suite 240 | St. Paul, MN 55103

Following is your payment invoice or credit card receipt

Invoice Number: 575096

2021 MN/WI Public Transit Conference

[Share](#)

Join us for networking, training, learning, and more!



Visit our website for the conference schedule and other event information at: [MN/WI Public Transit Conference Information](#)

By registering for this event, the attendee(s) understands and agrees that event photography and video may be used in print or online communication.

[Add to Your Calendar](#)



When

Monday, October 4, 2021 through Thursday, October 7, 2021

Where

Duluth Entertainment and Convention Center

350 Harbor Drive

Duluth, MN 55802

Qty	Item	Amount	Subtotal
1	\$200 Two Days, Mon & Tue, Oct 4-5th	\$200.00	\$200.00

Michael Hansen
Jefferson County ADRC
Mobility Manager
1541 Annex Rd
Jefferson, WI 53549
920-674-8139 (m)
920-675-4049 (w)

MichaelH@jeffersoncountywi.gov

8/6/2021 1:12:35 PM

Charged to Visa account *****6013

09/14/2021
 09:52:52

 Jefferson County
 FLEXIBLE PERIOD REPORT

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FROM 2021 01 TO 2021 07

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS / ADJSTMNTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<hr/>							
12201 Finance							
12201 411100 General Property Taxes	-500,599	0	-500,599	-292,015.92	.00	-208,582.75	58.3%
12201 412100 Sales Taxes From County	-150	0	-150	-100.85	.00	-49.15	67.2%
12201 451004 Garnishment Fees	-50	0	-50	-15.00	.00	-35.00	30.0%
12201 451005 Child Support Fees	-1,000	0	-1,000	-381.44	.00	-618.56	38.1%
12201 451312 Emp Payroll Charges	-180	0	-180	-55.00	.00	-125.00	30.6%
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%
12202 Dental Insurance Allocation							
12202 451026 Retiree Ins Premium Recovery	-15,000	0	-15,000	-8,202.50	.00	-6,797.50	54.7%
12202 451032 Cobra Premium Recovery	-2,600	0	-2,600	-1,301.52	.00	-1,298.48	50.1%
12202 451043 County Board Premiums	0	0	0	-1,768.00	.00	1,768.00	0%
12202 451045 Employee Premiums	-470,000	0	-470,000	-268,703.00	.00	-201,297.00	57.2%
TOTAL General Fund	-989,579	-130,000	-1,119,579	-606,214.60	.00	-513,364.07	54.1%
TOTAL REVENUES	-989,579	-130,000	-1,119,579	-606,214.60	.00	-513,364.07	

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 Jefferson County
 FLEXIBLE PERIOD REPORT

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FROM 2021 01 TO 2021 07

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS / ADJSTMNTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
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12201 Finance

12201 511110 Salary-Permanent Regular	196,837	0	196,837	116,184.87	.00	80,652.19	59.0%
12201 511210 Wages-Regular	145,576	0	145,576	84,713.14	.00	60,862.69	58.2%
12201 511210 22101 Wages-Regular	0	0	0	468.04	.00	-468.04	0%
12201 511220 Wages-Overtime	0	0	0	460.68	.00	-460.68	0%
12201 511330 Wages-Longevity Pay	945	0	945	.00	.00	945.00	0%
12201 512141 Social Security	25,468	0	25,468	14,805.77	.00	10,662.46	58.1%
12201 512141 22101 Social Security	0	0	0	31.98	.00	-31.98	0%
12201 512142 Retirement (Employer)	23,177	0	23,177	13,591.67	.00	9,584.99	58.6%
12201 512142 22101 Retirement (Employer)	0	0	0	31.60	.00	-31.60	0%
12201 512144 Health Insurance	42,748	0	42,748	25,304.61	.00	17,443.34	59.2%
12201 512144 22101 Health Insurance	0	0	0	141.27	.00	-141.27	0%
12201 512145 Life Insurance	214	0	214	137.14	.00	77.18	64.0%
12201 512145 22101 Life Insurance	0	0	0	.50	.00	-.50	0%
12201 512151 HSA Contribution	4,500	0	4,500	4,417.65	.00	82.35	98.2%
12201 512151 22101 HSA Contribution	0	0	0	82.35	.00	-82.35	0%
12201 512173 Dental Insurance	4,344	0	4,344	2,524.56	.00	1,819.44	58.1%
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	1,206.56	1,886.00	90.1%
12201 521219 Other Professional Serv	3,700	0	3,700	610.00	.00	3,090.00	16.5%
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	1,349.92	.00	1,050.08	56.2%
12201 531312 Office Supplies	2,600	0	2,600	692.44	.00	1,907.56	26.6%
12201 531313 Printing & Duplicating	1,200	0	1,200	1,143.59	.00	56.41	95.3%
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	46.09	.00	53.91	46.1%
12201 535242 Maintain Machinery & Equip	700	0	700	416.37	.00	283.63	59.5%
12201 571004 IP Telephony Allocation	672	0	672	392.00	.00	280.00	58.3%
12201 571005 Duplicating Allocation	49	0	49	28.56	.00	20.44	58.3%
12201 571009 MIS PC Group Allocation	11,474	0	11,474	6,693.19	.00	4,780.81	58.3%
12201 571010 MIS Systems Grp Alloc(ISIS)	3,522	0	3,522	2,054.50	.00	1,467.50	58.3%
12201 591519 Other Insurance	3,203	0	3,203	1,996.47	.00	1,206.15	62.3%
12201 594818 Capital Computer	0	130,000	130,000	.00	.00	130,000.00	0%

12202 Dental Insurance Allocation

12202 599982 Retiree Dental Claims	12,000	0	12,000	7,621.04	.00	4,378.96	63.5%
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 Jefferson County
 FLEXIBLE PERIOD REPORT

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FROM 2021 01 TO 2021 07

ACCOUNTS FOR: 100 General Fund		ORIGINAL APPROP	TRANFRS / ADJSTMNTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12202 599984	Cobra Dental Claims	6,000	0	6,000	1,531.30	.00	4,468.70	25.5%
12202 599986	Administrative Fees Dental	24,000	0	24,000	14,322.12	.00	9,677.88	59.7%
12202 599989	Employee Dental Claims	444,500	0	444,500	232,632.53	.00	211,867.47	52.3%
12202 599992	Administrative Dental Retiree	1,100	0	1,100	494.16	.00	605.84	44.9%
TOTAL General Fund		989,579	130,000	1,119,579	554,231.01	1,206.56	564,141.10	49.6%
TOTAL EXPENSES		989,579	130,000	1,119,579	554,231.01	1,206.56	564,141.10	

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 Jefferson County
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FROM 2021 01 TO 2021 07

	ORIGINAL APPROP	TRANFRS / ADJSTMNTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
GRAND TOTAL	989,579	130,000	1,119,579	554,231.01	1,206.56	564,141.10	49.6%

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REPORT OPTIONS

	Field #	Total	Page Break
Sequence 1	1	Y	Y
Sequence 2	9	N	N
Sequence 3	0	N	N
Sequence 4	0	N	N

From Yr/Per: 2021/ 1
 To Yr/Per: 2021/ 7
 Budget Year: 2021
 Print totals only: N
 Format type: 1
 Double space: N
 Suppress zero bal accts: Y
 Amounts/totals exceed 999 million dollars: N
 Roll projects to object: N
 Print journal detail: N
 From Yr/Per: 2020/ 1
 To Yr/Per: 2020/12
 Include budget entries: N
 Incl encumb/liq entries: Y
 Sort by JE # or PO #: J
 Detail format option: 1
 Multiyear view: D

Report title:

FLEXIBLE PERIOD REPORT

Includes accounts exceeding 0% of budget.
 Print Full or Short description: F
 Print full GL account: N
 Sort by full GL account: N
 Print Revenues-Version headings: N
 Print revenue as credit: Y
 Print revenue budgets as zero: N

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 FLEXIBLE PERIOD REPORT

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FROM 2021 01 TO 2021 07

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS / ADJSTMNTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<hr/>							
13201 County Treasurer							
13201 411100 General Property Taxes	650,097	0	650,097	379,222.97	.00	270,873.54	58.3%
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	-3,900.35	.00	-1,099.65	78.0%
13201 418100 Interest On Taxes	-300,000	0	-300,000	-189,578.13	.00	-110,421.87	63.2%
13201 441030 Ag Use Conversion Penalty	-20,000	0	-20,000	-26,977.07	.00	6,977.07	134.9%
13201 451007 Treasurers Fees	-500	0	-500	-210.00	.00	-290.00	42.0%
13201 481001 Interest & Dividends	-500,000	0	-500,000	-348,186.90	.00	-151,813.10	69.6%
13201 481004 Fair Market Value Adjustment	0	0	0	254,886.99	.00	-254,886.99	.0%
13201 486004 Miscellaneous Revenue	0	0	0	-60.00	.00	60.00	.0%
13202 Tax Deed Expense							
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							
13203 451010 Sale Of Maps & Plat Books	-2,200	0	-2,200	502.88	.00	-2,702.88	22.9%
13203 451308 Postage Fees	-100	0	-100	-9.00	.00	-91.00	9.0%
TOTAL General Fund	-267,703	0	-267,703	-93,056.54	.00	-174,646.95	34.8%
TOTAL REVENUES	-267,703	0	-267,703	-93,056.54	.00	-174,646.95	

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 Jefferson County
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FROM 2021 01 TO 2021 07

ORIGINAL APPROP	TRANFRS / ADJSTMNTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
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GRAND TOTAL	-267,703	0	-267,703	-93,056.54	.00	-174,646.95	34.8%
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REPORT OPTIONS

	Field #	Total	Page Break	
Sequence 1	1	Y	Y	From Yr/Per: 2021/ 1 To Yr/Per: 2021/ 7
Sequence 2	9	N	N	Budget Year: 2021
Sequence 3	0	N	N	Print totals only: N
Sequence 4	0	N	N	Format type: 1 Double space: N Suppress zero bal accts: Y Amounts/totals exceed 999 million dollars: N
Report title:				Roll projects to object: N
FLEXIBLE PERIOD REPORT				Print journal detail: N From Yr/Per: 2020/ 1 To Yr/Per: 2020/12
Includes accounts exceeding 0% of budget.				Include budget entries: N
Print Full or Short description: F				Incl encumb/liq entries: Y
Print full GL account: N				Sort by JE # or PO #: J
Sort by full GL account: N				Detail format option: 1
Print Revenues-Version headings: N				Multiyear view: D
Print revenue as credit: Y				
Print revenue budgets as zero: N				

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FROM 2021 01 TO 2021 07

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS / ADJSTMNTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
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 13201 County Treasurer

13201 511110 Salary-Permanent Regular	79,914	0	79,914	46,241.83	.00	33,671.77	57.9%
13201 511210 Wages-Regular	37,994	0	37,994	20,590.65	.00	17,402.86	54.2%
13201 511330 Wages-Longevity Pay	192	0	192	.00	.00	192.00	.0%
13201 512141 Social Security	8,500	0	8,500	4,798.31	.00	3,701.64	56.5%
13201 512142 Retirement (Employer)	7,972	0	7,972	4,511.13	.00	3,460.56	56.6%
13201 512144 Health Insurance	32,061	0	32,061	16,789.37	.00	15,271.56	52.4%
13201 512145 Life Insurance	11	0	11	6.20	.00	4.84	56.2%
13201 512151 HSA Contribution	3,150	0	3,150	636.23	.00	2,513.77	20.2%
13201 512173 Dental Insurance	2,318	0	2,318	1,075.19	.00	1,243.21	46.4%
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	4,170.18	.00	3,829.82	52.1%
13201 531312 Office Supplies	1,000	0	1,000	624.12	.00	375.88	62.4%
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	36.85	.00	63.15	56.9%
13201 535242 Maintain Machinery & Equip	200	0	200	227.99	.00	-27.99	114.0%
13201 571004 IP Telephony Allocation	538	0	538	313.81	.00	224.19	58.3%
13201 571005 Duplicating Allocation	72	0	72	42.00	.00	30.00	58.3%
13201 571009 MIS PC Group Allocation	8,455	0	8,455	4,932.06	.00	3,522.94	58.3%
13201 571010 MIS Systems Grp Alloc(ISIS)	1,569	0	1,569	915.25	.00	653.75	58.3%
13201 591519 Other Insurance	1,123	0	1,123	686.70	.00	436.67	61.1%
13201 593256 Bank Charges	1,500	0	1,500	775.60	.00	724.40	51.7%
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	-12,100.00	.00	17,100.00	242.0%
13202 529299 Purchase Care & Services	3,000	0	3,000	.00	.00	3,000.00	.0%

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 Jefferson County
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FROM 2021 01 TO 2021 07

ACCOUNTS FOR: 100 General Fund		ORIGINAL APPROP	TRANFRS / ADJSTMNTS	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	.00	3,669.24	75.5%
13202 531326 Advertising	2,000	0	2,000	.00	.00	.00	2,000.00	.0%
13202 533221 Water	2,000	0	2,000	.00	.00	.00	2,000.00	.0%
13202 593742 Uncollected Taxes	5,000	0	5,000	1,374.84	.00	.00	3,625.16	27.5%
13203 Plat Books								
13203 531349 Other Operating Expenses	2,300	0	2,300	.00	.00	.00	2,300.00	.0%
TOTAL General Fund	267,703	0	267,703	125,265.56	.00	.00	142,437.93	46.8%
TOTAL EXPENSES	267,703	0	267,703	125,265.56	.00	.00	142,437.93	

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 Jefferson County
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FROM 2021 01 TO 2021 07

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS / ADJSTMNTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<hr/>							
11301 Child Support							
11301 411100 General Property Taxes	-133,426	0	-133,426	-77,831.81	.00	-55,594.11	58.3%
11301 421001 State Aid	-112,887	0	-112,887	-112,887.00	.00	.00	100.0%
11301 421010 M S L Incentives	-15,000	0	-15,000	-4,174.21	.00	-10,825.79	27.8%
11301 421012 State Aid Cs + All Others	-751,822	0	-751,822	-423,052.28	.00	-328,769.72	56.3%
11301 421013 Other Dept Wage Retention	-17,171	0	-17,171	-9,289.81	.00	-7,881.19	54.1%
11301 421014 State Aid Wages Allocation	107,282	0	107,282	37,579.43	.00	69,702.57	35.0%
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	-8,474.00	.00	474.00	105.9%
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	-113.47	.00	-1,886.53	5.7%
11301 451011 CS Prog Fee Reduce 66%	9,240	0	9,240	6,462.89	.00	2,777.11	69.9%
11301 451013 NIVD Activities Reduction	-2,800	0	-2,800	-1,000.67	.00	-1,799.33	35.7%
11301 451014 CS Program Fees	-13,000	0	-13,000	-11,325.34	.00	-1,674.66	87.1%
11301 455003 Non-IVD Service Fees	-1,400	0	-1,400	-777.00	.00	-623.00	55.5%
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	-604,883.27	.00	-535,159.65	53.1%
TOTAL REVENUES	-1,131,143	-8,900	-1,140,043	-604,883.27	.00	-535,159.65	

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FROM 2021 01 TO 2021 07

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS / ADJSTMNTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
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11301 Child Support

11301 511110 Salary-Permanent Regular	263,837	0	263,837	158,275.48	.00	105,561.29	60.0%
11301 511210 Wages-Regular	467,425	0	467,425	274,497.17	.00	192,927.71	58.7%
11301 511220 Wages-Overtime	5,229	0	5,229	791.16	.00	4,437.79	15.1%
11301 511330 Wages-Longevity Pay	1,954	0	1,954	241.88	.00	1,711.87	12.4%
11301 512141 Social Security	54,658	0	54,658	31,760.76	.00	22,897.44	58.1%
11301 512142 Retirement (Employer)	49,845	0	49,845	29,120.16	.00	20,724.83	58.4%
11301 512144 Health Insurance	144,011	0	144,011	85,776.63	.00	58,234.37	59.6%
11301 512145 Life Insurance	305	0	305	198.57	.00	106.43	65.1%
11301 512151 HSA Contribution	13,200	0	13,200	3,720.00	.00	9,480.00	28.2%
11301 512173 Dental Insurance	11,263	0	11,263	6,568.36	.00	4,694.64	58.3%
11301 521255 Paper Service	12,300	0	12,300	4,325.50	.00	7,974.50	35.2%
11301 521256 Genetic Tests	6,500	0	6,500	3,197.00	.00	3,303.00	49.2%
11301 521296 Computer Support	2,675	0	2,675	1,843.09	.00	831.91	68.9%
11301 529160 Interpreter Fee	4,600	0	4,600	2,987.25	.00	1,612.75	64.9%
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	2,477.99	.00	-377.99	118.0%
11301 531310 Postage Special	225	0	225	145.42	.00	79.58	64.6%
11301 531311 Postage & Box Rent	17,900	0	17,900	8,577.34	.00	9,322.66	47.9%
11301 531312 Office Supplies	2,000	0	2,000	745.00	.00	1,255.00	37.3%
11301 531313 Printing & Duplicating	3,547	0	3,547	430.98	.00	3,116.02	12.2%
11301 531314 Small Items Of Equipment	900	0	900	590.99	.00	309.01	65.7%
11301 531321 Publication Of Legal Notice	900	0	900	330.00	.00	570.00	36.7%
11301 531323 Subscriptions-Tax & Law	0	0	0	208.12	.00	-208.12	0.0%
11301 531324 Membership Dues	1,612	0	1,612	1,445.90	.00	166.10	89.7%
11301 531348 Educational Supplies	450	0	450	237.22	.00	212.78	52.7%
11301 532325 Registration	2,740	8,900	11,640	3,364.00	.00	8,276.00	28.9%
11301 532332 Mileage	700	0	700	21.15	.00	678.85	3.0%
11301 532335 Meals	700	0	700	.00	.00	700.00	0.0%
11301 532336 Lodging	1,883	0	1,883	.00	.00	1,883.00	0.0%
11301 532339 Other Travel & Tolls	325	0	325	.00	.00	325.00	0.0%
11301 532340 Contracted Extraditions	8,700	0	8,700	.00	.00	8,700.00	0.0%
11301 533225 Telephone & Fax	525	0	525	254.74	.00	270.26	48.5%
11301 535242 Maintain Machinery & Equip	3,250	0	3,250	2,271.83	.00	978.17	69.9%
11301 571004 IP Telephony Allocation	2,152	0	2,152	1,255.31	.00	896.69	58.3%
11301 571005 Duplicating Allocation	389	0	389	226.94	.00	162.06	58.3%
11301 571009 MIS PC Group Allocation	26,571	0	26,571	15,499.75	.00	11,071.25	58.3%
11301 571010 MIS Systems Grp Alloc(ISIS)	8,696	0	8,696	5,072.69	.00	3,623.31	58.3%
11301 591519 Other Insurance	6,836	0	6,836	4,293.66	.00	2,542.72	62.8%

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 Jefferson County
 FLEXIBLE PERIOD REPORT

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FROM 2021 01 TO 2021 07

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS / ADJSTMNTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL General Fund	1,131,143	8,900	1,140,043	650,872.04	.00	489,170.88	57.1%
TOTAL EXPENSES	1,131,143	8,900	1,140,043	650,872.04	.00	489,170.88	

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

Ledger Date	Description	General	Other	Vested Benefits	Authority
		(599900)	(599908)	(599909)	
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
Total amount available		265,448.00	3,481,960.00	300,000.00	
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Net		265,448.00	3,481,960.00	300,000.00	