

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

Date: Thursday November 4, 2021

Time: 8:30 a.m.

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

1. Call to order
2. Roll call (establish a quorum)
3. Certification of compliance with the Open Meetings Law
4. Approval of the agenda
5. Approval of Finance Committee minutes for October 7, 2021
6. Communications
7. Public comment Members of the public who wish to address the Committee on specific agenda items must register their request at this time)
8. Discussion and possible action on engaging Ehlers & Associates to manage bond proceeds
9. Discussion and possible action on amending the Human Services budget for 2021 and 2022
10. Discussion and possible action on Supervisor amendments to the 2022 budget
11. Discussion and possible action on amending the Real Estate Tax Foreclosure Policy
12. Discussion and possible action on American Rescue Plan Act (ARPA) projects
13. Discussion and possible action on Establishing Countywide Levy and Fees
14. Discussion and possible action on determining the disposition of foreclosed properties, setting minimum bids for the sale of foreclosed properties and considering offers to purchase on foreclosed properties
15. 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
16. Reconvene in open session for action on closed session items if necessary
17. Discussion and possible action on 2021 projections of budget vs. actual revenues and expenditures
18. Review of the financial statements and department update for September 2021-Finance Department
19. Review of the financial statements and department update for September 2021-Treasurer's Office
20. Review of the financial statements and department update for September 2021-Child Support
21. Update on contingency fund balance
22. Discussion of funding for projects related to the new highway facilities and sale of old highway facilities
23. Set future meeting schedule, next meeting date, and possible agenda items
24. Review of invoices
25. Adjourn

Next scheduled meetings: Thursday, December 2, 2021 (Regular Meeting)  
Thursday, January 6, 2022 (Regular Meeting)  
Thursday, February 3, 2022 (Regular Meeting)  
Thursday, March 3, 2022 (Regular Meeting)

Register in advance for this meeting:

[https://zoom.us/join/zoom/register/tJMocuCvpj4vHdbpKQyglAcWm\\_rKSxeOauzu](https://zoom.us/join/zoom/register/tJMocuCvpj4vHdbpKQyglAcWm_rKSxeOauzu)

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

**Jefferson County  
Finance Committee Minutes  
October 7, 2021**

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

1. **Call to order** – Finance Committee Chair Richard Jones called the meeting to order at 8:30 a.m.
2. **Roll call (establish a quorum)** – Finance Committee members present were Richard Jones, George Jaeckel, Russell Kutz, Conor Nelan and Amy Rinard. Other supervisors in attendance were Anita Martin. Staff in attendance were County Administrator, Ben Wehmeier; Finance Director, Marc DeVries; Assistant Finance Director, Tammy Worzalla; Financial Systems Specialist, Cindy Diestelmann; Assistant Corporation Counsel, Yelena Zarwell; Assistant Corporation Counsel, Whitney DeVoe; and Corporation Counsel, Blair Ward. Members of the public present were David Hall of Fort Atkinson.
3. **Certification of compliance with the Open Meetings Law** – County Administrator Wehmeier certified compliance with the Open Meetings Law.
4. **Approval of the agenda** –The agenda was approved.
5. **Approval of Finance Committee minutes for September 2, 2021, September 13, 2021, September 15, 2021, September 16, 2021, September 17, 2021, and Joint Executive and Finance Committee meeting on September 2, 2021** - A motion was made by Jaeckel/Kutz to approve the minutes for September 2, 2021, September 13, 2021, September 15, 2021, September 16, 2021, September 17, 2021, and Joint Executive and Finance Committee meeting on September 2, 2021. The motion passed 5-0.
6. **Communications** – None.
7. **Public Comment** – None.
8. **Discussion and possible action on Series 2021A bond issue** – County Administrator Wehmeier updated the Committee on the status of the pending bond sale occurring October 12, 2021. No action was taken.
9. **Discussion and possible action on contingency transfer for legal invoices related to the LNG storage facility** – Wehmeier explained that the County received the final invoices from legal counsel related to its work on the LNG storage facility. \$30,000 is being requested from contingency to cover these costs. Motion by Jaeckel/Rinard to authorize a contingency transfer in the amount of \$30,000 to the Zoning Department. The motion passed 5-0.
10. **Discussion and possible action on contingency transfer for housing initiative match** – Wehmeier explained that Jefferson County has an opportunity to participate in a housing initiative being provided by WEDC, and that the estimated match (assuming all invited parties participate) is \$17,500. Funds are currently reserved in contingency for strategic plan initiatives. Wehmeier is

asking for a contingency transfer to provide the requested match. Motion by Jones/Rinard to authorize the transfer of \$17,500 from contingency. The motion passed 5-0.

- 11. Convene in closed session pursuant to section 19.85 (1)(e) Wis. Stats. for deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, for the purpose of discussion and possible action on setting minimum bids, selling and considering offers to purchase on tax foreclosed properties and other county owned properties and pursuant to section 19.85 (1)(g) Wis. Stats. to confer with legal counsel concerning strategy to be adopted by Jefferson County with respect to litigation in which it is or is likely to become involved for the purpose of discussion and possible action on claims against Jefferson County –** Motion by Jones/Rinard convene into closed session. The motion passed by roll call vote 5-0.
- 12. Reconvene in open session for action on closed session items if necessary –** Motion by Jones/Jaeckel reconvene into open session. The motion passed 5-0. Motion by Jaeckel/Jones to direct Corporation Counsel to negotiate rent of \$393 per month with David Hall effective October 8, 2021, with the entire amount of delinquent property tax and associated interest and penalties paid in full by December 31, 2022. The \$250 that was received from Mr. Hall on October 6, 2021 shall be applied to this rent amount. An agreement shall be drafted and signed within 5 days of the next Finance Committee meeting. The motion passed 4-0, with Supervisor Nelan abstaining. Motion by Jones/Jaeckel to deny the claim of Lisa Legge as recommended by Jefferson County's insurance carrier, WMMIC, and forward the resolution to the Board of Supervisors. The motion passed 5-0.
- 13. Discussion and possible action on 2021 projections of budget vs. actual revenues and expenditures –** No action was taken.
- 14. Review of the financial statements and department update for August 2021 - Finance Department –** No action was taken.
- 15. Review of the financial statements and department update for August 2021 - Treasurers Department –** No action was taken.
- 16. Review of the financial statements and department update for August 2021 - Child Support Department -** No action was taken.
- 17. Update on contingency fund balance –** Before any action taken at this meeting, the balance of the 2021 contingency funds is \$265,448. The other contingency line, after adjustments for carryforwards is \$3,481,960, and the vested benefits balance is \$300,000.
- 18. Discussion of funding for projects related to the new Highway Facilities and sale of old Highway Facilities.** Wehmeier updated the Committee on the progress of the old highway site.
- 19. Set future meeting schedule, next meeting date, and possible agenda items –** The next meeting is scheduled for November 4, 2021 at 8:30 a.m. Agenda items include an update from Corporation Counsel on property tax foreclosures, and potential budget adjustments.

**20. Review of Invoices** - After review of the invoices, a motion was made by Jaeckel/Nelan to approve the payment of invoices totaling \$3,398,466.55. The motion passed 5-0.

**21. Adjourn** – A motion was made by Jaeckel/Nelan to adjourn at 9:51 a.m. The motion passed 5-0.

Respectfully submitted,

Russell Kutz, Secretary  
Finance Committee  
Jefferson County  
/mad



## Qualified Treatment Trainees Grants Program

Grant ID: AAI9412-36

Holly Pagel, Clinic Manager

Jefferson County Human Services--Outpatient MH/AODA Clinic

1541 Annex Road

Jefferson, WI 53549

October 19, 2021

Hello Holly

Thank you for applying for the QTT Grants Program. There was a diverse and competitive application pool, including your submission.

An Expanding Agency Award in the amount of \$20,000.00 has been approved to be awarded to your agency.

An orientation webinar, required for all applicants and agency designated supervisors, is scheduled for **Wednesday, October 27, 2021 from 10:00 am – 11:00am.**

At the orientation webinar you will be given your regrant agreement. A signed copy of that agreement, a W9 form, and subrecipient monitoring checklist form will be due no later than 11/5/21. During the orientation, we will provide you with these forms along with instructions for their submission.

An initial workshop, required for agency designated supervisors is scheduled for **Wednesday, November 10, 2021 from 9:00am – 3:00pm.**

Please save these dates on your calendars!

Please direct any questions or concerns regarding the QTT Grants Program to [QTTGrants@uww.edu](mailto:QTTGrants@uww.edu).

Congratulations, and we look forward to working with you throughout the grant program!

CITEE QTT Grants Program Team

The Qualified Treatment Trainee (QTT) grants program is funded by the Wisconsin Department of Health Services, Division of Care and Treatment services (DHS/DCTS) with authority under Wis. Stat. § 146.618. The program is administered by DHS/DCTS in coordination with University of Wisconsin – Whitewater's Center for Inclusive Transition, Education and Employment (CITEE) with the support of the QTT grants program advisory committee.



University of Wisconsin  
**Whitewater**

Center for Inclusive  
Transition, Education  
and Employment



**WISCONSIN DEPARTMENT  
of HEALTH SERVICES**

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

**Accepting the Qualified Treatment Trainees Grant at the Human Services Department and  
amending the 2021 and 2022 budgets**

Executive Summary

Jefferson County Human Services was recently awarded a grant from the University of Wisconsin Whitewater (UWW) to hire and support post-graduate Qualified Treatment Trainees (QTTs).

The County will receive a grant in the amount of \$20,000. This grant will allow for the Department to develop QTT clinical supervision capacity and effectiveness, support hiring of new or additional post-graduate QTT's to increase the number of licensed mental health professionals, and disseminate best practices and lessons learned in the workforce,

On November 4, 2021, the Finance Committee reviewed the request from the Human Services Director and recommended forwarding this resolution to the County Board to accept the grant funding of \$20,000 and create a budget amendment for 2021 and 2022.

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

WHEREAS, grant funding is available from the University of Wisconsin Whitewater to expand the number of Qualified Treatment Trainee placements and invest in participating clinical supervisors' professional development, and

NOW, THEREFORE, BE IT RESOLVED that the 2021 County Budget and the 2022 County Budget be amended to accept the grant funding from the University of Wisconsin Whitewater in the amount of \$20,000.

*Fiscal Note: The Diversionary Programming to Address DMC grant funding is available to be used November 10, 2021, to May 31, 2022. Jefferson County will receive reimbursement for costs incurred during that time. Please see the attached Budget Adjustment or Amendment Request form for the proposed adjustments to the 2021 budget and 2022 budget. This is a budget amendment. County Board approval requires a two-thirds vote of the entire membership of the County Board (20 votes of the 30 member County Board).*

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

Referred By:  
Finance Committee

11-09-2021

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

**JEFFERSON COUNTY  
BUDGET ADJUSTMENT OR AMENDMENT REQUEST**

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

Increase	Decrease	Org	Object	Project	Account Title	Amount
<input checked="" type="checkbox"/>	<input type="checkbox"/>	63022011	511210	65004	Wages - regular	3,596.45
<input checked="" type="checkbox"/>	<input type="checkbox"/>	63022011	511220	65004	Wages - OT	58.25
<input checked="" type="checkbox"/>	<input type="checkbox"/>	63022011	512141	65004	FICA	271.84
<input checked="" type="checkbox"/>	<input type="checkbox"/>	63022011	512144	65004	Health Insurance	835.94
<input checked="" type="checkbox"/>	<input type="checkbox"/>	63022011	512173	65004	Dental Insurance	24.17
<input checked="" type="checkbox"/>	<input type="checkbox"/>	63022011	512145	65004	Life Insurance	0.49
<input checked="" type="checkbox"/>	<input type="checkbox"/>	63022011	512142	65004	WRS	237.61
<input checked="" type="checkbox"/>	<input type="checkbox"/>	63022011	543954	65004	Overhead	689.53
<input checked="" type="checkbox"/>	<input type="checkbox"/>	63022011	421001	65004	State Aid	(5,714.29)
<input type="checkbox"/>	<input type="checkbox"/>					

Description of Adjustment:

Revenue and expenses for new UWW grant in 2021.

Department Head Signature \_\_\_\_\_ Date \_\_\_\_\_

County Administrator Signature \_\_\_\_\_ Date \_\_\_\_\_

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

**JEFFERSON COUNTY  
BUDGET ADJUSTMENT OR AMENDMENT REQUEST**

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

Increase	Decrease	Org	Object	Project	Account Title	Amount
<input checked="" type="checkbox"/>	<input type="checkbox"/>	63022011	511210	65004	Wages - regular	8,991.12
<input checked="" type="checkbox"/>	<input type="checkbox"/>	63022011	511220	65004	Wages - OT	145.62
<input checked="" type="checkbox"/>	<input type="checkbox"/>	63022011	512141	65004	FICA	679.60
<input checked="" type="checkbox"/>	<input type="checkbox"/>	63022011	512144	65004	Health Insurance	2,089.86
<input checked="" type="checkbox"/>	<input type="checkbox"/>	63022011	512173	65004	Dental Insurance	60.42
<input checked="" type="checkbox"/>	<input type="checkbox"/>	63022011	512145	65004	Life Insurance	1.24
<input checked="" type="checkbox"/>	<input type="checkbox"/>	63022011	512142	65004	WRS	594.02
<input checked="" type="checkbox"/>	<input type="checkbox"/>	63022011	543954	65004	Overhead	1,723.83
<input checked="" type="checkbox"/>	<input type="checkbox"/>	63022011	421001	65004	State Aid	(14,285.71)
<input type="checkbox"/>	<input type="checkbox"/>					

Description of Adjustment:

Revenue and expenses for new UWW grant in 2022.

Department Head Signature \_\_\_\_\_ Date \_\_\_\_\_

County Administrator Signature \_\_\_\_\_ Date \_\_\_\_\_

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



## **Jefferson County, Wisconsin Real Estate Tax Foreclosure Policy**

### **Definition**

The legal process by which ownership interest in real property is terminated due to delinquent property tax payments. This process typically results in the sale of the property by competitive bidding, public auction or other methods allowed by law which are determined to be in the best interests of the County, with the proceeds being applied to the delinquent property taxes and interest.

### **Policy**

This policy provides guidance to Administration and staff on dealing with the various issues related to tax foreclosures, such as setting minimum bids, allowing the repurchase of land by former owners and the eviction process.

### **Procedure**

The Treasurer will send out a letter to the property owner that the County is starting the process of foreclosing on the property.

The first step in the foreclosure process is to establish a list of properties that meet the criteria for foreclosure. Properties are able to be foreclosed on after 2 years of being tax delinquent. For example, if the Treasurer issues a tax certificate for the 2016 delinquent taxes on September 1, 2017, then delinquent taxes from 2014 or earlier would be subject to a tax foreclosure action. (s. 75.20, Wis. Stats.) (Tax certificates shall be void 11 years following December 31<sup>st</sup> of the year in which such certificates were dated.) (s. 75.521 (3)(a)4, Wis. Stats.)

Administration will determine if there are any properties that should not be foreclosed on. For example, if the property owner is making payments that are greater than the amount of delinquent taxes and interest each year, a decision not to commence a foreclosure action on that property may be appropriate.

Administration will send a listing to the municipalities where the properties are located informing them that the County is starting the foreclosure process and requesting that they inform the county of any issues with the property. (i.e. zoning issues, environmental issues, bankruptcy etc.)

Administration will send a listing of the properties to the title company to conduct a title search.

Administration will conduct a search to determine if any properties are the subject of a bankruptcy petition. If any property is the subject of a bankruptcy petition, the county is stayed from proceeding on the foreclosure until the bankruptcy petition is dismissed or the property owner is granted a discharge.

Commence Legal Action Pursuant to § 75.521, Wis. Stats.:

After the title search is completed and the title letters are received from the title company, a petition, notice and list of delinquent tax parcels is drafted and filed with the Clerk of Courts. These 3 documents are published as a class 3 notice in the County's official newspaper and are sent out by certified mail with return receipt requested to property owners and all lien holders.

The property owner has eight weeks from the first publication of the notice to redeem the property by paying the delinquent taxes and interest for the delinquent tax years. If full payment is received, a redemption certificate is filed with the Clerk of Courts.

After the redemption date has expired, any person having any right, title or interest in or lien upon the property may serve an answer (such as disputing the foreclosure) to the Treasurer, which has to be filed with the Clerk of Courts within 30 days.

If there is an answer, Corporation Counsel will appear in court and represent the County's interests.

If there is no answer, an affidavit of default and judgement are filed with the Clerk of Courts, recorded with the Register of Deeds and sent to the Finance Director for sending notice to municipal clerks informing them of the tax exempt status of the properties.

On a foreclosed property, notices will be sent out to the occupants for payment of rent to be sent to the County in the future. A determination will need to be made on how much rent should be paid. Anyone living on the property when the county takes title will be given a 5 day notice to pay rent and expenses (gas, water, sewer etc.) and enter into a month to month rental agreement to continue to pay rent and expenses, as well as to perform general maintenance on the property (snow removal, lawn care, etc.) or vacate the premises. If the tenants agree to pay rent and continue to reside on the property, the property will be advertised as tenant occupied and inform prospective purchasers they could have a rental unit with tenants, or upon request of the prospective purchaser, the county will commence eviction proceedings.

The foreclosed property will be brought forward to the Finance Committee for authorization to sell the foreclosed property (Resolution 2002-16, 05-14-2002).

If requested by the former property owner, the committee may allow the repurchase of the foreclosed property by the former property owner by payment of (1) all delinquent taxes together with interest thereon to the date of payment; (2) specific costs attributable to the property including special assessments, interest and foreclosure costs; and (3) an additional sum equal to 125 percent of the foregoing year's taxes. (Ordinance 2002-12).

The Finance Committee may offer sale of the land to the municipality where the foreclosed property is located, at the cost of the delinquent taxes and interest. Note: If any property is sold to the municipality, it shall be approved by County Board action. Notice may be given

to any other state and local agencies that may be interested in the property.

Administration will place the property for sale at a minimum bid of the property's assessed value which the Finance Committee has determined will be equal to the estimated fair market value of the property for no less than 20 days.

If the property does not sell at a minimum bid of the estimated fair market value, administration will place the property for sale at a minimum of the total delinquent taxes and interest for no less than 20 days.

If the property does not sell at the minimum of the total delinquent taxes and interest, administration will place the property for sale at a minimum of the delinquent taxes for no less than 20 days.

If the property does not sell for an amount equal to or greater than the delinquent taxes, administration will bring forward to the Finance Committee for discussion on how to dispose of the property.

Administration has the authority to accept bids following these guidelines.

Any properties that Administration feels would not be able to follow this procedure will be brought to the Finance Committee for discussion and possible action.

### **Administration**

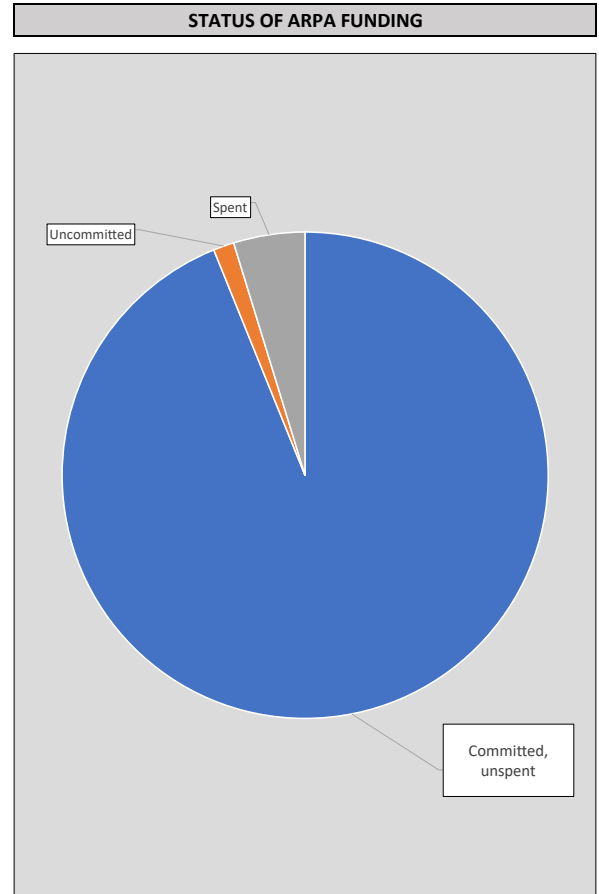
This policy is for use in guiding financing decisions of the County, and can be interpreted by the Finance Committee as part of overall discussions related to foreclosed properties. It is administered by the Finance Committee in conjunction with the County's other fiscal policies. It may be amended or revised from time to time as determined by the Finance Committee.

Policy Approved by Finance Committee on August 11, 2016

# JEFFERSON COUNTY ARPA FUNDS

## TOTAL - \$16,465,385

Amount Budgeted	Amount Spent	Project Description
-	25	General administration
550,000	347,427	The County has purchased two triplex housing units to assist with housing for persons that were economically disadvantaged by the pandemic. The units will require some renovation to meet code and safety requirements.
2,135,000	15,000	Match for potential broadband expansion grants
295,000	-	Hire one legal assistant in the District Attorney's office to assist with processing court cases that were backlogged due to the pandemic. Backfill one state funded position that will be unfilled during 2022 due to deployment to assist with this backlog.
195,000	-	Hire an additional full time staff person to assist those veterans that were negatively impacted by COVID-19.
240,000	-	Several recent studies commissioned by the County have identified a need for a position to assist with housing in the County to include liaison to communities, developers, and granting agencies as well as individuals seeking affordable housing.
234,000	259,424	South Campus Water Main replacement
130,000	-	Replace HVAC system in Workforce Development Building to improve ventilation
115,000	-	Replace lighting in Human Services Building with LED
300,000	30,700	Technology purchases to support remote work for COVID mitigation
195,000	-	Increase part time mental health nurse in Jail to full time
250,000	102,550	Engage Discover Wisconsin for a 3-year marketing campaign to promote tourism that was impacted by COVID-19
500,000	-	The County Fairgrounds is one of the largest tourist draws in the County. This would improve the County facilities and assist with tourism that was adversely affected by COVID-19.
7,000,000	-	Replace HVAC system in County Courthouse, Sheriff complex, and Jail to improve ventilation
350,000	-	Clusters of county industry were adversely affected by COVID-19, the County is exploring ideas to develop a campus to help with the transition of these industries to better respond to pandemic circumstances. This would fund a position to assist with this transition.
1,000,000	-	This concept, in conjunction with the position above, would develop a central test/R&D/business development/education complex. There are EDA funds available to assist with this project, this is a potential match for those funds.
350,000	-	Remodel UW Extension lower level for potential Human Service expansion to assist those impacted by COVID-19
1,000,000	-	Economic assistance to individuals and non-profit organizations
200,000	-	Assist with stand up for free clinics that administer vaccinations, testing, contact tracing as a placeholder in case other state and federal funding falls short
1,000,000	27,217	Reserve for future Public Health expenses related to COVID
200,000	-	Clean Water initiatives
16,239,000	782,318	Total committed/spent to date



**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:

	Subject to levy limit	Debt levy	Library levy	Total apportioned levy
Countywide levy	\$ 27,755,653	\$ 3,636,718	\$ -	\$ 31,392,371
Noncountywide levy (previously approved)				
Health	892,942	-	-	892,942
Library	-	-	1,156,411	1,156,411
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total	<u>\$ 28,648,595</u>	<u>\$ 3,636,718</u>	<u>\$ 1,156,411</u>	<u>\$ 33,441,724</u>

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
<b>Expenditures</b>									
General Government	\$ 12,501,248	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,826,515	\$ 58,097	\$ 14,385,860
Public Safety	16,467,512	-	-	-	-	-	-	-	16,467,512
Health and Human Services	1,499,126	2,490,062	29,515,214	-	-	-	-	-	33,504,402
Public Works	366,178	-	-	-	-	4,650,419	-	-	5,016,597
Culture, Recreation, and Education	4,400,193	-	-	-	-	-	-	-	4,400,193
Conservation and Development	2,217,395	-	-	-	-	-	-	-	2,217,395
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	-	-	-	3,095,000	-	-	-	-	3,095,000
Debt Service--Interest	-	-	-	744,843	-	-	-	-	744,843
<b>Total Expenditures</b>	<b>42,648,987</b>	<b>2,490,062</b>	<b>29,658,323</b>	<b>3,839,843</b>	<b>8,560,000</b>	<b>11,875,419</b>	<b>1,860,515</b>	<b>244,097</b>	<b>101,177,246</b>
<b>Revenues</b>									
Taxes	7,795,149	-	-	-	-	-	-	-	7,795,149
Intergovernmental Revenues	9,901,760	1,442,508	9,780,504	-	245,000	2,428,372	-	-	23,798,144
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
<b>Total Revenues</b>	<b>24,769,705</b>	<b>1,597,120</b>	<b>20,670,704</b>	<b>-</b>	<b>245,000</b>	<b>6,056,908</b>	<b>1,845,202</b>	<b>58,097</b>	<b>55,242,736</b>
<b>Other Financing Sources</b>									
Unassigned Fund Balance Applied	1,747,990	-	-	-	-	-	-	-	1,747,990
Restricted Funds Applied	1,585,547	-	-	203,125	315,000	-	-	-	2,103,672
Non-Lapsing (discretionary) Funds Applied	641,124	-	-	-	-	-	-	-	641,124
Debt Proceeds	-	-	-	-	8,000,000	-	-	-	8,000,000
Transfers	(257,555)	-	71,555	-	-	-	-	186,000	-
<b>Total Other Financing Sources</b>	<b>3,717,106</b>	<b>-</b>	<b>71,555</b>	<b>203,125</b>	<b>8,315,000</b>	<b>-</b>	<b>-</b>	<b>186,000</b>	<b>12,492,786</b>
<b>Tax Levy</b>	<b>\$ 14,162,176</b>	<b>\$ 892,942</b>	<b>\$ 8,916,064</b>	<b>\$ 3,636,718</b>	<b>\$ -</b>	<b>\$ 5,818,511</b>	<b>\$ 15,313</b>	<b>\$ -</b>	<b>\$ 33,441,724</b>

*Fiscal Note: As presented, the countywide levy is proposed at \$31,392,371, which is a mill rate of \$3.3342 for general operations and \$0.4369 for debt service fund for a total of \$3.7711 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 an increase of \$0.2416 per \$1,000 per taxable value for 2022 debt service.*

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

Requested by  
Finance Committee

11/9/2021

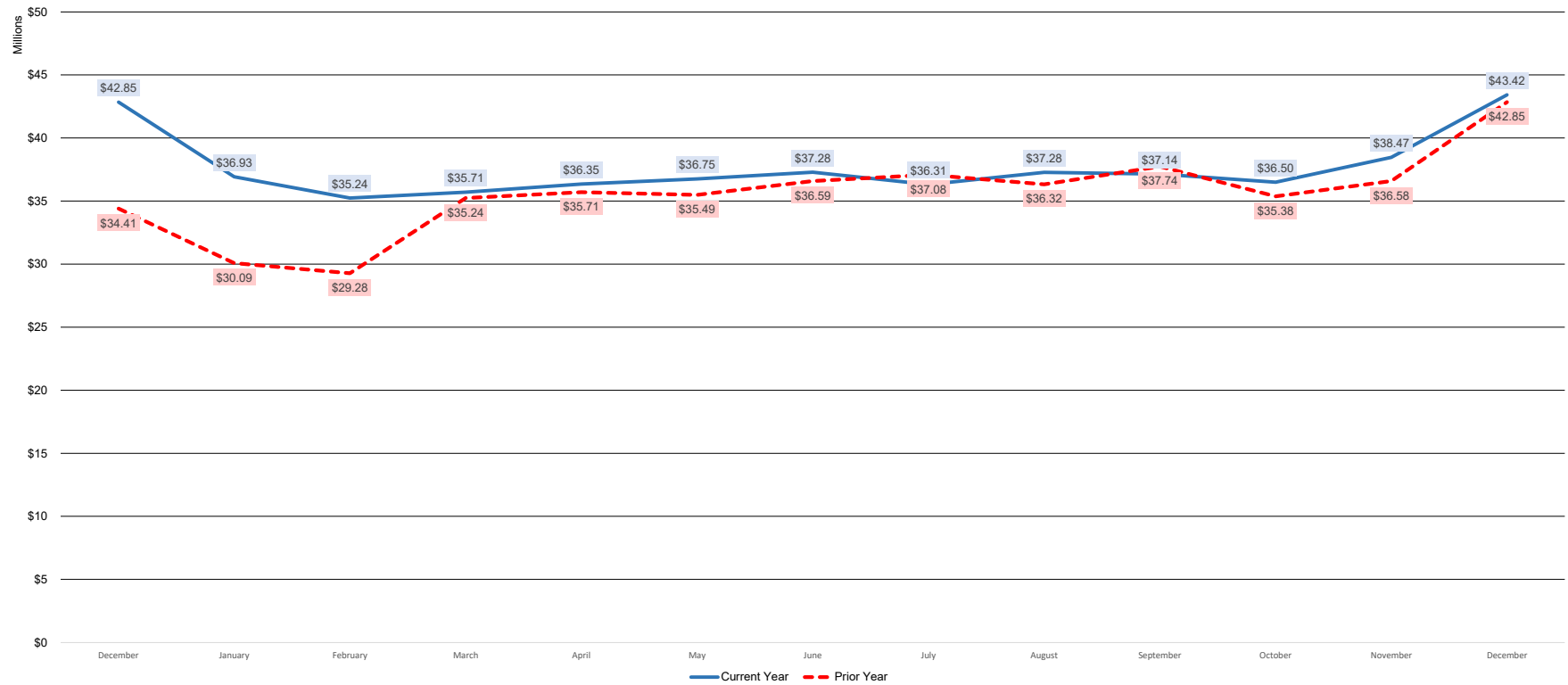
Marc A. DeVries

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

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

For the Period Ending September 30, 2021

Month-End Fund Balance



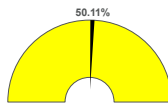
## General Fund Revenue Dashboard Summary

For the Period Ending September 30, 2021

**Fund Balance as % of Projected Revenues**



**Actual YTD Revenues**



**Projected YTD Revenues**  
49.64%

**Actual YTD Sales & Use Taxes**



**Projected YTD Sales & Use Taxes**  
55.79%

**Actual YTD Other Taxes**



**Projected YTD Other Taxes**  
76.73%

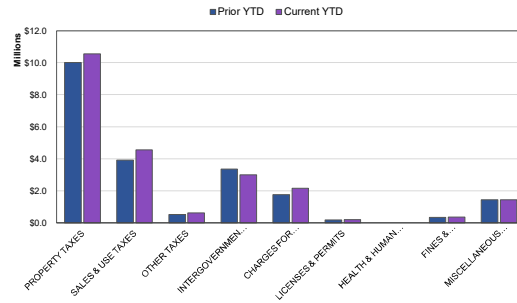
**Top 10 General Fund Sources of Revenue (YTD)**

General Property Taxes	\$10,553,348
Co Sales Tax Collected By St	\$4,542,937
State Aid	\$974,922
Interest & Dividends	\$602,838
Board Of Prisoners-State	\$344,932
State Aid Cs + All Others	\$317,326
Interest On Taxes	\$293,958
Gate Receipts	\$277,887
Re Transfer Fee County Portion	\$256,858
Courts Reimbursement	\$250,187

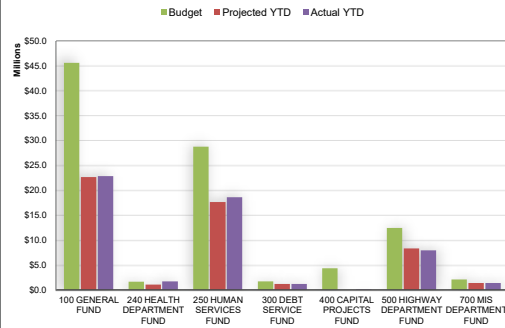
**Percent of Total Revenues YTD**

**90.79%**

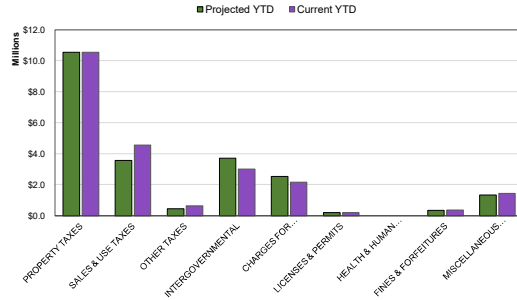
**General Fund Revenue by Source**



**Revenues by Fund**



**General Fund Revenue by Source**





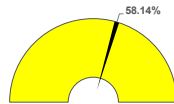
## General Fund Expenditure Dashboard Summary

For the Period Ending September 30, 2021

**Fund Balance as % of Projected Expenditures**



**Actual YTD Expenditures**



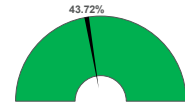
**Projected YTD Expenditures**  
76.57%

**Actual YTD Salaries/Benefits**



**Projected YTD Salaries/Benefits**  
74.41%

**Actual YTD All Other Objects**



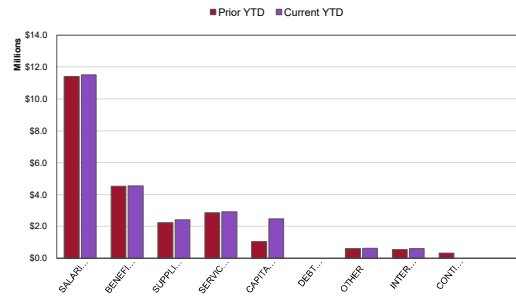
**Projected YTD All Other Objects**  
78.93%

### General Fund Expenditures YTD

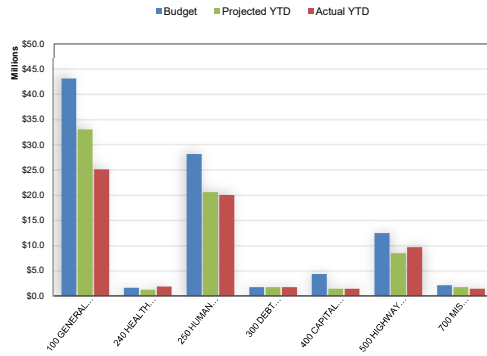
Personnel	\$16,046,981
Purchased Services	\$2,918,613
Capital And Reserve	\$2,472,882
Operating Costs	\$2,406,855
Other Expenses	\$619,084
Interdept Charges	\$596,335
Contingency Allocations	\$0

**Percent of Total Expenditures YTD** 100.00%

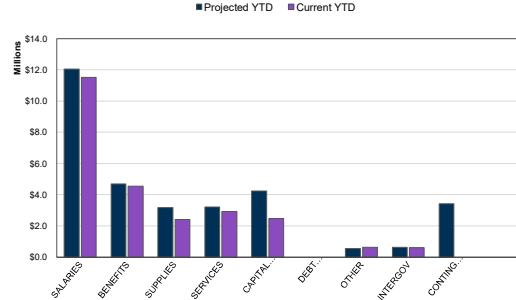
### General Fund Expenditures by Object



### Expenditures by Fund



### General Fund Expenditures by Object



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

For the Period Ending September 30, 2021

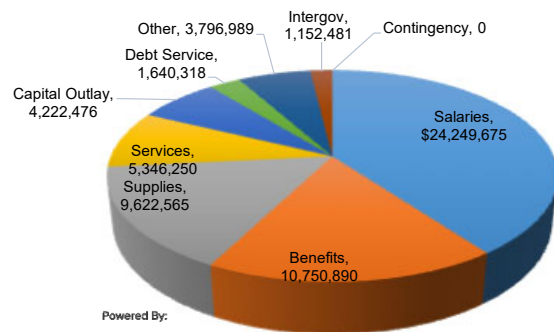
All Funds Summary Breakdown

(With Comparative Totals For the Period Ended September 30, 2020)

	All Funds FY2020	All Funds FY2021	% Incr/(Decr)
<b>REVENUES</b>			
Property Taxes	\$21,717,913	\$22,169,914	2.08%
Sales & Use Taxes	3,904,433	4,542,937	16.35%
Other Taxes	1,361,057	1,757,436	29.12%
Intergovernmental	16,278,312	16,816,540	3.31%
Charges For Services	5,017,870	5,779,979	15.19%
Licenses & Permits	184,247	200,940	9.06%
Health & Human Services	12,983	7,400	(43.00%)
Fines & Forfeitures	338,536	363,233	7.30%
Miscellaneous Revenue	1,771,645	1,740,521	(1.76%)
Other Financing Sources	0	0	
Transfers In	0	0	
<b>TOTAL REVENUE</b>	<b>\$50,586,995</b>	<b>\$53,378,900</b>	<b>5.52%</b>
<b>EXPENDITURES</b>			
Salaries	\$23,495,066	\$24,249,675	3.21%
Benefits	10,882,234	10,750,890	(1.21%)
Supplies	7,129,481	9,622,565	34.97%
Services	4,880,927	5,346,250	9.53%
Capital Outlay	2,672,394	4,222,476	58.00%
Debt Service	1,324,580	1,640,318	23.84%
Other	2,519,276	3,796,989	50.72%
Intergov	1,072,182	1,152,481	7.49%
Contingency	322,585	0	(100.00%)
Transfers Out	0	0	
<b>TOTAL EXPENDITURES</b>	<b>\$54,298,725</b>	<b>\$60,781,644</b>	<b>11.94%</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(\$3,711,729)</b>	<b>(\$7,402,744)</b>	<b>99.44%</b>
<b>FUND BALANCE</b>			
Beginning of Period			
End of Period			

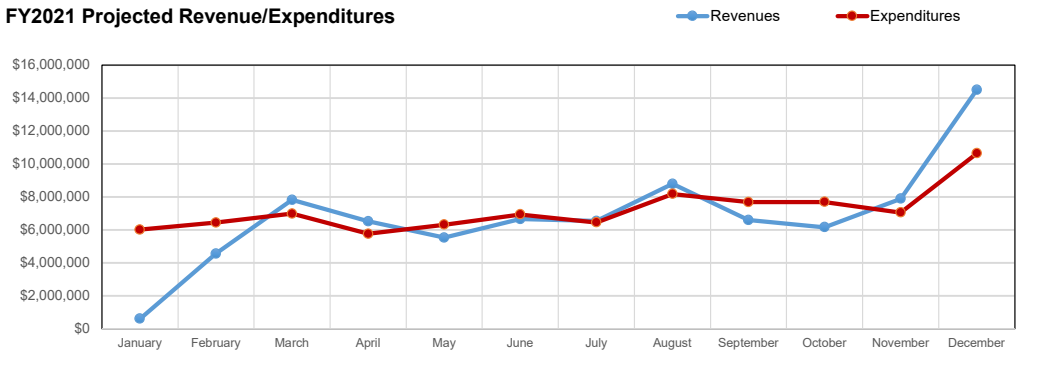
General Fund	Health Department Fund	Human Services Fund	Debt Service Fund	Capital Projects Fund	Highway Department Fund	MIS Department Fund
\$10,553,348	\$655,385	\$6,696,991	\$0	\$0	\$4,264,190	\$0
4,542,937	0	0	0	0	0	0
616,630	0	0	1,140,806	0	0	0
2,998,895	982,779	7,997,213	0	0	3,559,378	1,278,275
2,147,029	7,789	3,619,557	0	0	4,270	1,335
196,765	0	0	0	0	4,175	0
0	0	7,400	0	0	0	0
363,233	0	0	0	0	0	0
1,430,480	4,357	217,283	0	28,286	60,114	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<b>\$22,849,317</b>	<b>\$1,650,310</b>	<b>\$18,538,444</b>	<b>\$1,140,806</b>	<b>\$28,286</b>	<b>\$7,892,127</b>	<b>\$1,279,610</b>
\$11,513,825	\$887,952	\$8,800,483	\$0	\$0	\$2,606,267	\$441,149
4,533,157	274,578	3,282,046	0	0	2,500,510	160,599
2,406,855	149,859	981,716	0	6,702	5,876,550	200,883
2,918,613	407,132	1,494,260	0	1,600	197,016	327,630
2,472,882	0	159,905	0	1,351,695	0	237,995
0	0	0	1,640,318	0	0	0
619,084	27,163	4,816,428	0	0	(1,670,360)	4,673
596,335	39,008	432,303	0	0	77,427	7,408
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<b>\$25,060,750</b>	<b>\$1,785,693</b>	<b>\$19,967,141</b>	<b>\$1,640,318</b>	<b>\$1,359,997</b>	<b>\$9,587,410</b>	<b>\$1,380,336</b>
<b>(\$2,211,433)</b>	<b>(\$135,383)</b>	<b>(\$1,428,697)</b>	<b>(\$499,511)</b>	<b>(\$1,331,711)</b>	<b>(\$1,695,282)</b>	<b>(\$100,727)</b>
\$34,008,071	\$237,750	\$3,744,264	\$196,674	\$4,592,393	\$31,593,473	\$68,110
<b>\$31,796,638</b>	<b>\$102,368</b>	<b>\$2,315,567</b>	<b>(\$302,837)</b>	<b>\$3,260,682</b>	<b>\$29,898,191</b>	<b>(\$32,617)</b>

Expenditures by Object - FYTD 2021



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ANALYTICS

FY2021 Projected Revenue/Expenditures



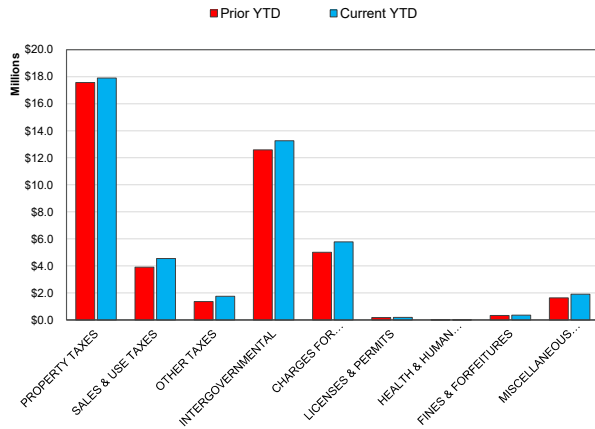
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## Aggregate | Financial Summary

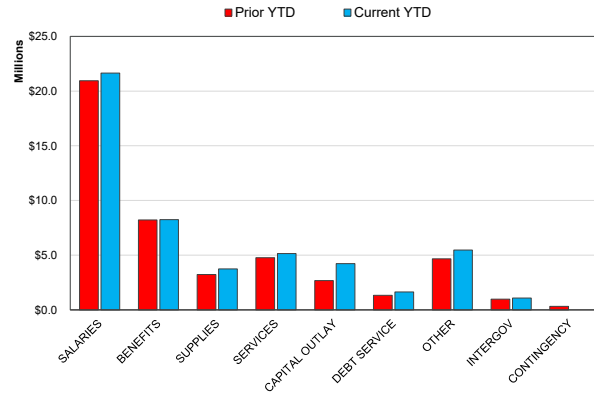
For the Period Ending September 30, 2021

	Prior YTD	Prior Year Actual	YTD % of PY Actual	Current YTD	Annual Budget	YTD % of Budget
<b>REVENUES</b>						
Property Taxes	\$17,572,396	\$23,429,861	75.00%	\$17,905,724	\$23,874,299	75.00%
Sales & Use Taxes	3,904,433	6,950,040	56.18%	4,542,937	6,372,598	71.29%
Other Taxes	1,361,057	1,828,263	74.45%	1,757,436	2,081,225	84.44%
Intergovernmental	12,587,966	22,613,317	55.67%	13,257,162	21,672,993	61.17%
Charges For Services	5,011,077	9,597,909	52.21%	5,775,709	11,159,991	51.75%
Licenses & Permits	177,127	245,924	72.02%	196,765	253,405	77.65%
Health & Human Services	12,983	12,983	100.00%	7,400	12,983	57.00%
Fines & Forfeitures	338,536	492,005	68.81%	363,233	463,950	78.29%
Miscellaneous Revenue	1,641,747	2,278,690	72.05%	1,909,507	2,071,206	92.19%
Other Financing Sources	7,831,055	7,831,055	100.00%	0	28,000	0.00%
Transfers In	0	0		0	179,955	0.00%
<b>TOTAL REVENUE</b>	<b>\$50,438,377</b>	<b>\$75,280,047</b>	<b>67.00%</b>	<b>\$45,715,874</b>	<b>\$68,170,605</b>	<b>67.06%</b>
<b>EXPENDITURES</b>						
Salaries	\$20,951,347	\$28,384,829	73.81%	\$21,643,408	\$29,958,266	72.25%
Benefits	8,220,423	10,713,169	76.73%	8,250,381	11,459,534	72.00%
Supplies	3,230,622	6,099,631	52.96%	3,746,015	5,992,563	62.51%
Services	4,757,610	5,989,427	79.43%	5,149,235	6,197,852	83.08%
Capital Outlay	2,672,394	5,382,187	49.65%	4,222,476	10,627,515	39.73%
Debt Service	1,324,580	1,324,580	100.00%	1,640,318	1,640,318	100.00%
Other	4,657,322	7,674,524	60.69%	5,470,961	8,029,521	68.14%
Intergov	971,149	1,255,501	77.35%	1,075,054	1,471,535	73.06%
Contingency	322,585	16,182	1993.49%	0	4,535,008	0.00%
Transfers Out	0	0		0	831,342	
<b>TOTAL EXPENDITURES</b>	<b>\$47,108,031</b>	<b>\$66,840,029</b>	<b>70.48%</b>	<b>\$51,197,846</b>	<b>\$80,743,454</b>	<b>63.41%</b>
<b>SURPLUS / (DEFICIT)</b>	<b>\$3,330,346</b>	<b>\$8,440,018</b>		<b>(\$5,481,972)</b>	<b>(\$12,572,849)</b>	
<b>ENDING FUND BALANCE</b>	<b>\$37,736,589</b>			<b>\$37,139,801</b>		

Revenues by Source



Expenditures by Object

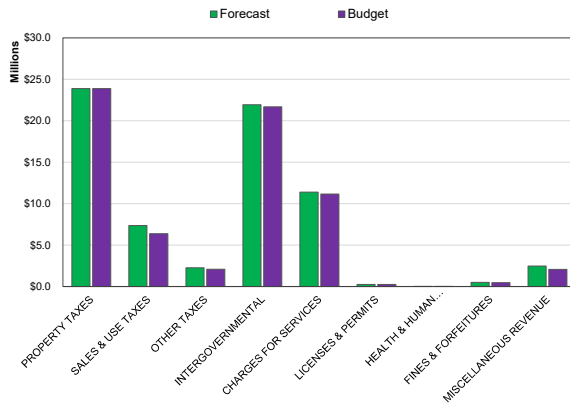


## Aggregate | Financial Forecast

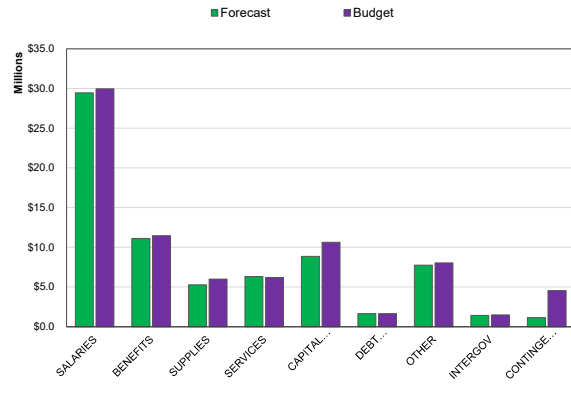
For the Period Ending September 30, 2021

	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
<b>REVENUES</b>						
Property Taxes	\$17,572,396	\$17,905,724	\$5,968,575	\$23,874,299	\$23,874,299	(\$23,874,299)
Sales & Use Taxes	3,904,433	4,542,937	2,817,184	7,360,121	6,372,598	(6,372,598)
Other Taxes	1,361,057	1,757,436	510,641	2,268,077	2,081,225	(2,081,225)
Intergovernmental	12,587,966	13,257,162	8,676,720	21,933,882	21,672,993	(21,672,993)
Charges For Services	5,011,077	5,775,709	5,604,750	11,380,460	11,159,991	(11,159,991)
Licenses & Permits	177,127	196,765	63,670	260,435	253,405	(253,405)
Health & Human Services	12,983	7,400	0	7,400	12,983	(12,983)
Fines & Forfeitures	338,536	363,233	139,354	502,587	463,950	(463,950)
Miscellaneous Revenue	1,641,747	1,909,507	558,078	2,467,585	2,071,206	(2,071,206)
Other Financing Sources	7,831,055	0	28,000	28,000	28,000	(28,000)
Transfers In	0	0	151,649	151,649	179,955	(179,955)
<b>TOTAL REVENUE</b>	<b>\$50,438,377</b>	<b>\$45,715,874</b>	<b>\$24,518,621</b>	<b>\$70,234,495</b>	<b>\$68,170,605</b>	<b>\$2,063,890</b>
<b>EXPENDITURES</b>						
Salaries	\$20,951,347	\$21,643,408	\$7,807,646	\$29,451,054	\$29,958,266	\$507,212
Benefits	8,220,423	8,250,381	2,850,469	11,100,850	11,459,534	358,684
Supplies	3,230,622	3,746,015	1,516,392	5,262,406	5,992,563	730,157
Services	4,757,610	5,149,235	1,158,796	6,308,031	6,197,852	(110,179)
Capital Outlay	2,672,394	4,222,476	4,618,482	8,840,958	10,627,515	1,786,557
Debt Service	1,324,580	1,640,318	0	1,640,318	1,640,318	1
Other	4,657,322	5,470,961	2,276,303	7,747,264	8,029,521	282,257
Intergov	971,149	1,075,054	335,899	1,410,952	1,471,535	60,583
Contingency	322,585	0	1,133,476	1,133,476	4,535,008	3,401,532
Transfers Out	0	0	(288,241)	(288,241)	831,342	1,119,583
<b>TOTAL EXPENDITURES</b>	<b>\$47,108,031</b>	<b>\$51,197,846</b>	<b>\$21,409,222</b>	<b>\$72,607,068</b>	<b>\$80,743,454</b>	<b>\$8,136,386</b>
<b>SURPLUS / (DEFICIT)</b>	<b>\$3,330,346</b>	<b>(\$5,481,972)</b>	<b>\$3,109,399</b>	<b>(\$2,372,573)</b>	<b>(\$12,572,849)</b>	
<b>ENDING FUND BALANCE</b>	<b>\$37,736,589</b>	<b>\$37,139,801</b>		<b>\$40,474,689</b>	<b>\$30,274,413</b>	<b>\$10,200,276</b>

Revenues by Source



Expenditures by Object

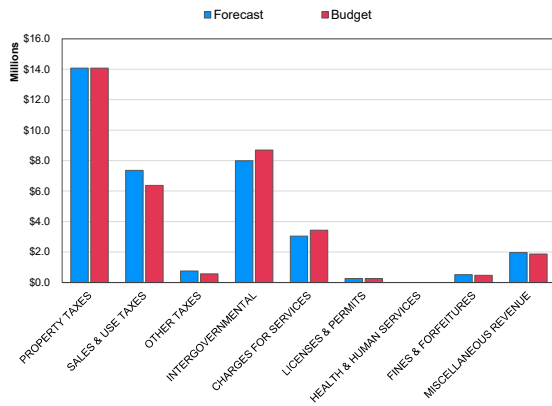


## General Fund | Financial Forecast

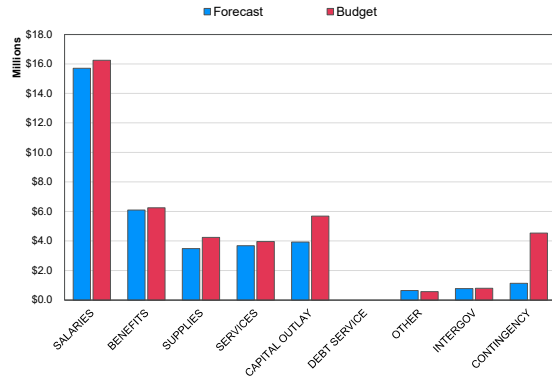
For the Period Ending September 30, 2021

	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
<b>REVENUES</b>						
Property Taxes	\$10,004,867	\$10,553,348	\$3,517,783	\$14,071,131	\$14,071,131	\$0
Sales & Use Taxes	3,904,433	4,542,937	2,817,184	7,360,121	6,372,598	987,523
Other Taxes	508,725	616,630	130,372	747,002	560,150	186,852
Intergovernmental	3,355,201	2,998,895	4,989,020	7,987,915	8,696,029	(708,114)
Charges For Services	1,749,619	2,147,029	888,599	3,035,628	3,424,345	(388,717)
Licenses & Permits	177,127	196,765	63,670	260,435	253,405	7,030
Health & Human Services	0	0	0	0	0	0
Fines & Forfeitures	338,536	363,233	139,354	502,587	463,950	38,637
Miscellaneous Revenue	1,436,481	1,430,480	529,887	1,960,368	1,866,833	93,535
Other Financing Sources	0	0	0	0	0	0
Transfers In	0	0	79,213	79,213	79,213	0
<b>TOTAL REVENUE</b>	<b>\$21,474,988</b>	<b>\$22,849,317</b>	<b>\$13,155,083</b>	<b>\$36,004,400</b>	<b>\$35,787,654</b>	<b>\$216,746</b>
<b>EXPENDITURES</b>						
Salaries	\$11,395,405	\$11,513,825	\$4,188,435	\$15,702,259	\$16,245,172	\$542,913
Benefits	4,513,750	4,533,157	1,567,427	6,100,584	6,243,676	143,092
Supplies	2,227,458	2,406,855	1,081,216	3,488,071	4,240,769	752,698
Services	2,849,004	2,918,613	761,822	3,680,435	3,959,394	278,959
Capital Outlay	1,047,121	2,472,882	1,451,092	3,923,974	5,689,355	1,765,381
Debt Service	0	0	0	0	0	0
Other	597,406	619,084	22,956	642,040	564,263	(77,777)
Intergov	540,729	596,335	181,137	777,472	797,613	20,141
Contingency	322,585	0	1,133,476	1,133,476	4,535,008	3,401,532
Transfers Out	0	0	288,241	288,241	831,342	543,101
<b>TOTAL EXPENDITURES</b>	<b>\$23,493,458</b>	<b>\$25,060,750</b>	<b>\$10,675,803</b>	<b>\$35,736,553</b>	<b>\$43,106,592</b>	<b>\$7,370,039</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(\$2,018,470)</b>	<b>(\$2,211,433)</b>	<b>\$2,479,280</b>	<b>\$267,847</b>	<b>(\$7,318,938)</b>	
<b>ENDING FUND BALANCE</b>	<b>\$30,379,305</b>	<b>\$31,796,638</b>		<b>\$34,275,918</b>	<b>\$26,689,133</b>	<b>\$7,586,785</b>

Revenues by Source



Expenditures by Object

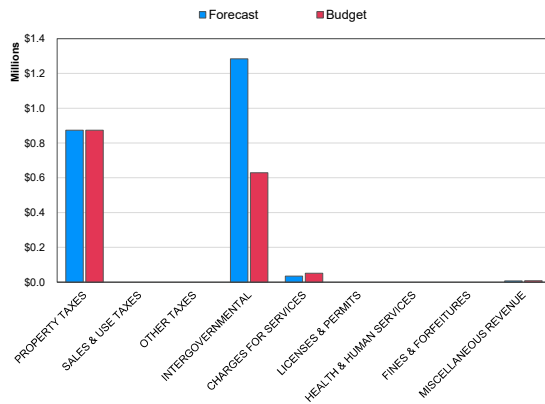


## Health Department Fund | Financial Forecast

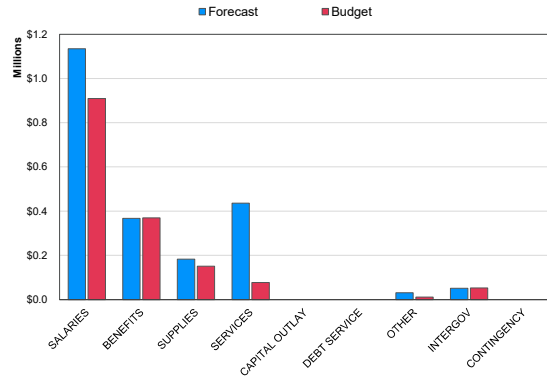
For the Period Ending September 30, 2021

	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
<b>REVENUES</b>						
Property Taxes	\$643,145	\$655,385	\$218,462	\$873,847	\$873,847	\$0
Sales & Use Taxes	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0
Intergovernmental	509,705	982,779	301,070	1,283,849	629,142	654,707
Charges For Services	11,598	7,789	26,295	34,084	50,877	(16,793)
Licenses & Permits	0	0	0	0	0	0
Health & Human Services	0	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0	0
Miscellaneous Revenue	9,516	4,357	2,691	7,048	7,725	(677)
Other Financing Sources	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0
<b>TOTAL REVENUE</b>	<b>\$1,173,964</b>	<b>\$1,650,310</b>	<b>\$548,518</b>	<b>\$2,198,828</b>	<b>\$1,561,591</b>	<b>\$637,237</b>
<b>EXPENDITURES</b>						
Salaries	\$783,948	\$887,952	\$246,289	\$1,134,240	\$909,484	(\$224,756)
Benefits	280,500	274,578	92,395	366,973	369,357	2,384
Supplies	120,931	149,859	32,576	182,435	150,829	(31,606)
Services	158,649	407,132	28,515	435,647	76,940	(358,707)
Capital Outlay	48,120	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Other	7,663	27,163	3,326	30,489	11,054	(19,435)
Intergov	35,426	39,008	12,094	51,103	52,011	908
Contingency	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$1,435,237</b>	<b>\$1,785,693</b>	<b>\$415,195</b>	<b>\$2,200,887</b>	<b>\$1,569,675</b>	<b>(\$631,212)</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(\$261,273)</b>	<b>(\$135,383)</b>	<b>\$133,324</b>	<b>(\$2,059)</b>	<b>(\$8,084)</b>	
<b>ENDING FUND BALANCE</b>	<b>(\$152,447)</b>	<b>\$102,368</b>		<b>\$235,691</b>	<b>\$229,666</b>	<b>\$6,025</b>

Revenues by Source



Expenditures by Object

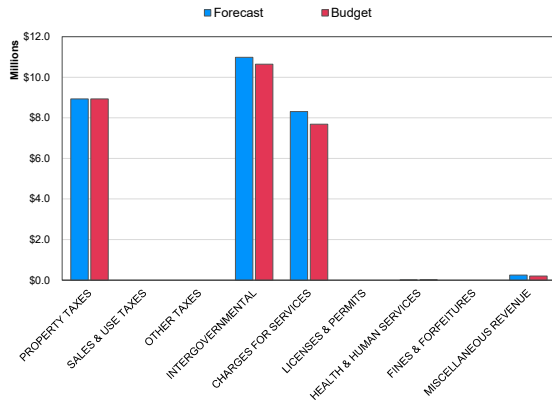


# Human Services Fund | Financial Forecast

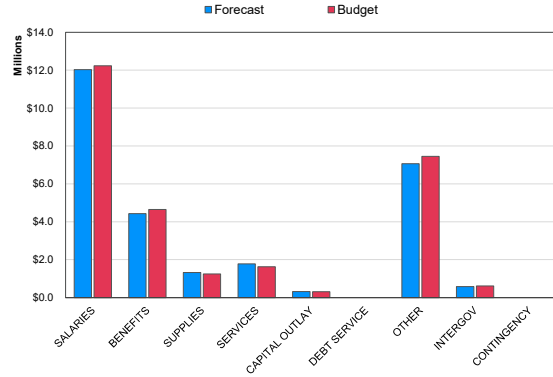
For the Period Ending September 30, 2021

	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
<b>REVENUES</b>						
Property Taxes	\$6,924,385	\$6,696,991	\$2,232,330	\$8,929,321	\$8,929,321	\$0
Sales & Use Taxes	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0
Intergovernmental	7,512,393	7,997,213	2,982,040	10,979,253	10,642,156	337,097
Charges For Services	3,249,133	3,619,557	4,688,991	8,308,548	7,683,169	625,379
Licenses & Permits	0	0	0	0	0	0
Health & Human Services	12,983	7,400	0	7,400	12,983	(5,583)
Fines & Forfeitures	0	0	0	0	0	0
Miscellaneous Revenue	181,174	217,283	25,499	242,783	196,648	46,135
Other Financing Sources	0	0	0	0	0	0
Transfers In	0	0	25,186	25,186	100,742	(75,556)
<b>TOTAL REVENUE</b>	<b>\$17,880,068</b>	<b>\$18,538,444</b>	<b>\$9,954,045</b>	<b>\$28,492,490</b>	<b>\$27,565,019</b>	<b>\$927,471</b>
<b>EXPENDITURES</b>						
Salaries	\$8,350,520	\$8,800,483	\$3,227,940	\$12,028,423	\$12,227,450	\$199,027
Benefits	3,275,270	3,282,046	1,142,181	4,424,228	4,649,079	224,851
Supplies	659,161	961,716	335,791	1,317,506	1,242,637	(74,869)
Services	1,256,401	1,494,260	284,580	1,778,840	1,620,242	(158,598)
Capital Outlay	150,526	159,905	152,361	312,266	309,285	(2,981)
Debt Service	0	0	0	0	0	0
Other	4,048,116	4,816,428	2,248,464	7,064,893	7,448,234	383,341
Intergov	388,014	432,303	139,872	572,175	611,302	39,127
Contingency	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$18,128,009</b>	<b>\$19,967,141</b>	<b>\$7,531,189</b>	<b>\$27,498,330</b>	<b>\$28,108,229</b>	<b>\$609,899</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(\$247,940)</b>	<b>(\$1,428,697)</b>	<b>\$2,422,856</b>	<b>\$994,159</b>	<b>(\$543,210)</b>	
<b>ENDING FUND BALANCE</b>	<b>\$730,145</b>	<b>\$2,315,567</b>		<b>\$4,738,424</b>	<b>\$3,201,054</b>	<b>\$1,537,369</b>

Revenues by Source



Expenditures by Object

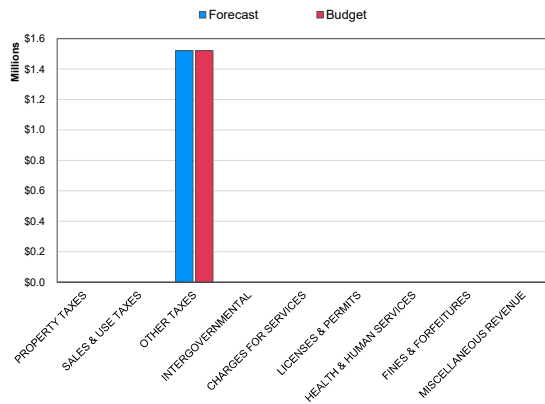


## Debt Service Fund | Financial Forecast

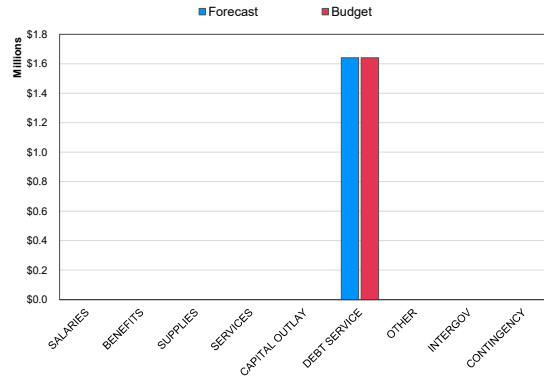
For the Period Ending September 30, 2021

	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
<b>REVENUES</b>						
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Sales & Use Taxes	0	0	0	0	0	0
Other Taxes	852,332	1,140,806	380,269	1,521,075	1,521,075	0
Intergovernmental	0	0	0	0	0	0
Charges For Services	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0
Health & Human Services	0	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0	0
Miscellaneous Revenue	0	0	0	0	0	0
Other Financing Sources	308,486	0	0	0	0	0
Transfers In	0	0	0	0	0	0
<b>TOTAL REVENUE</b>	<b>\$1,160,818</b>	<b>\$1,140,806</b>	<b>\$380,269</b>	<b>\$1,521,075</b>	<b>\$1,521,075</b>	<b>\$0</b>
<b>EXPENDITURES</b>						
Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	0	0	0	0	0	0
Supplies	0	0	0	0	0	0
Services	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Debt Service	1,248,255	1,640,318	0	1,640,318	1,640,318	1
Other	0	0	0	0	0	0
Intergov	0	0	0	0	0	0
Contingency	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$1,248,255</b>	<b>\$1,640,318</b>	<b>\$0</b>	<b>\$1,640,318</b>	<b>\$1,640,318</b>	<b>\$1</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(\$87,437)</b>	<b>(\$499,511)</b>	<b>\$380,269</b>	<b>(\$119,243)</b>	<b>(\$119,243)</b>	
<b>ENDING FUND BALANCE</b>	<b>(\$87,437)</b>	<b>(\$302,837)</b>		<b>\$77,432</b>	<b>\$77,431</b>	<b>\$1</b>

Revenues by Source



Expenditures by Object



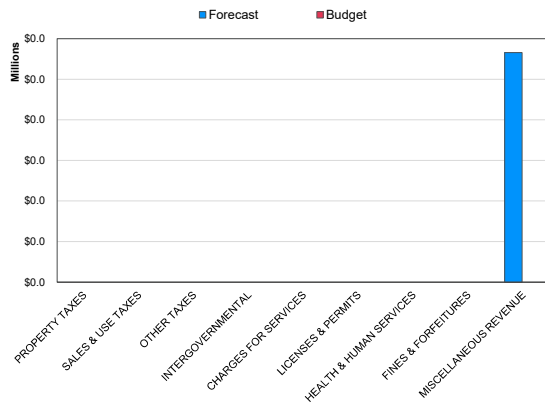


## Capital Projects Fund | Financial Forecast

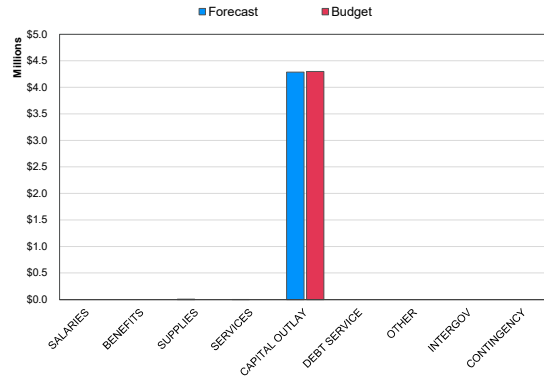
For the Period Ending September 30, 2021

	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
<b>REVENUES</b>						
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Sales & Use Taxes	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0
Charges For Services	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0
Health & Human Services	0	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0	0
Miscellaneous Revenue	14,576	28,286	0	28,286	0	28,286
Other Financing Sources	7,522,569	0	0	0	0	0
Transfers In	0	0	0	0	0	0
<b>TOTAL REVENUE</b>	<b>\$7,537,146</b>	<b>\$28,286</b>	<b>\$0</b>	<b>\$28,286</b>	<b>\$0</b>	<b>\$28,286</b>
<b>EXPENDITURES</b>						
Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	0	0	0	0	0	0
Supplies	0	6,702	0	6,702	0	(6,702)
Services	186,883	1,600	0	1,600	0	(1,600)
Capital Outlay	1,304,373	1,351,695	2,934,383	4,286,078	4,298,244	12,166
Debt Service	76,325	0	0	0	0	0
Other	0	0	0	0	0	0
Intergov	0	0	0	0	0	0
Contingency	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$1,567,582</b>	<b>\$1,359,997</b>	<b>\$2,934,383</b>	<b>\$4,294,380</b>	<b>\$4,298,244</b>	<b>\$3,864</b>
<b>SURPLUS / (DEFICIT)</b>	<b>\$5,969,564</b>	<b>(\$1,331,711)</b>	<b>(\$2,934,383)</b>	<b>(\$4,266,094)</b>	<b>(\$4,298,244)</b>	
<b>ENDING FUND BALANCE</b>	<b>\$6,833,876</b>	<b>\$3,260,682</b>		<b>\$326,299</b>	<b>\$294,149</b>	<b>\$32,150</b>

Revenues by Source



Expenditures by Object

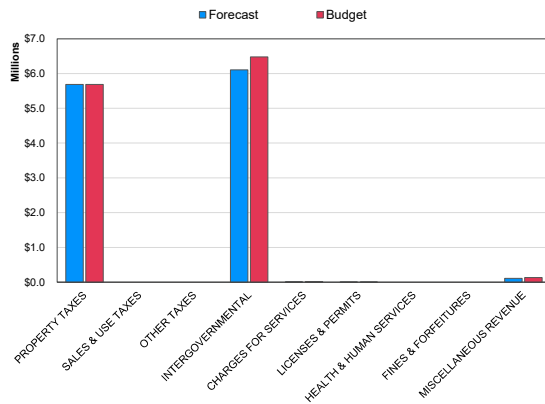


# Highway Department Fund | Financial Forecast

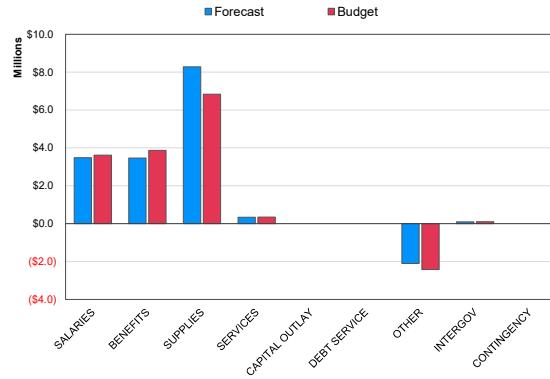
For the Period Ending September 30, 2021

	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
<b>REVENUES</b>						
Property Taxes	\$4,145,517	\$4,264,190	\$1,421,397	\$5,685,587	\$5,685,587	\$0
Sales & Use Taxes	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0
Intergovernmental	3,690,346	3,559,378	2,543,807	6,103,185	6,474,432	(371,247)
Charges For Services	6,793	4,270	5,599	9,869	13,500	(3,631)
Licenses & Permits	7,120	4,175	2,035	6,210	4,600	1,610
Health & Human Services	0	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0	0
Miscellaneous Revenue	129,897	60,114	51,239	111,353	135,136	(23,783)
Other Financing Sources	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0
<b>TOTAL REVENUE</b>	<b>\$7,979,674</b>	<b>\$7,892,127</b>	<b>\$4,024,077</b>	<b>\$11,916,205</b>	<b>\$12,313,255</b>	<b>(\$397,050)</b>
<b>EXPENDITURES</b>						
Salaries	\$2,543,718	\$2,606,267	\$877,581	\$3,483,848	\$3,617,262	\$133,414
Benefits	2,661,811	2,500,510	964,960	3,465,470	3,865,260	399,790
Supplies	3,898,860	5,876,550	2,405,855	8,282,405	6,832,242	(1,450,163)
Services	123,317	197,016	137,731	334,747	345,250	10,503
Capital Outlay	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Other	(2,138,045)	(1,670,360)	(436,734)	(2,107,094)	(2,424,428)	(317,334)
Intergov	101,033	77,427	13,743	91,170	102,056	10,886
Contingency	0	0	0	0	0	0
Transfers Out	0	0	18,903	18,903	75,613	56,710
<b>TOTAL EXPENDITURES</b>	<b>\$7,190,694</b>	<b>\$9,587,410</b>	<b>\$3,982,039</b>	<b>\$13,569,449</b>	<b>\$12,413,255</b>	<b>(\$1,156,194)</b>
<b>SURPLUS / (DEFICIT)</b>	<b>\$788,980</b>	<b>(\$1,695,282)</b>	<b>\$42,039</b>	<b>(\$1,653,244)</b>	<b>(\$100,000)</b>	
<b>ENDING FUND BALANCE</b>	<b>\$31,569,304</b>	<b>\$29,898,191</b>		<b>\$29,940,229</b>	<b>\$31,493,473</b>	<b>(\$1,553,244)</b>

Revenues by Source



Expenditures by Object

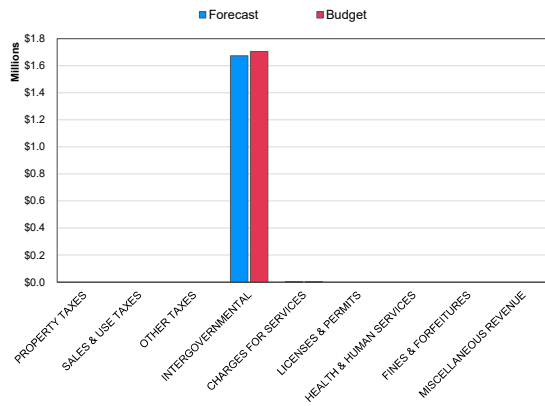


# MIS Department Fund | Financial Forecast

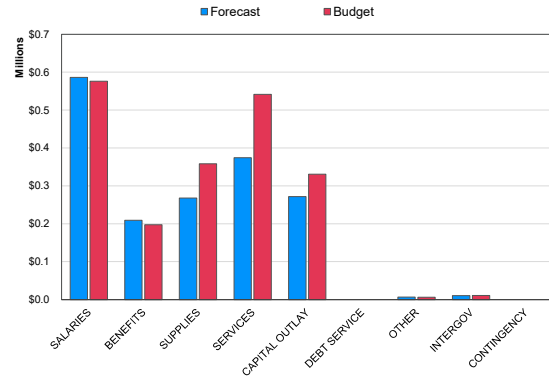
For the Period Ending September 30, 2021

	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
<b>REVENUES</b>						
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Sales & Use Taxes	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0
Intergovernmental	1,210,667	1,278,275	395,215	1,673,490	1,705,666	(32,176)
Charges For Services	726	1,335	865	2,200	1,600	600
Licenses & Permits	0	0	0	0	0	0
Health & Human Services	0	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0	0
Miscellaneous Revenue	0	0	0	0	0	0
Other Financing Sources	0	0	28,000	28,000	28,000	0
Transfers In	0	0	0	0	0	0
<b>TOTAL REVENUE</b>	<b>\$1,211,393</b>	<b>\$1,279,610</b>	<b>\$424,080</b>	<b>\$1,703,690</b>	<b>\$1,735,266</b>	<b>(\$31,576)</b>
<b>EXPENDITURES</b>						
Salaries	\$421,475	\$441,149	\$144,984	\$586,132	\$576,160	(\$9,972)
Benefits	150,902	160,599	48,466	209,065	197,422	(11,643)
Supplies	223,071	200,883	66,809	267,691	358,328	90,637
Services	306,673	327,630	46,379	374,009	541,276	167,267
Capital Outlay	122,253	237,995	33,396	271,391	330,631	59,240
Debt Service	0	0	0	0	0	0
Other	4,136	4,673	1,556	6,230	5,970	(260)
Intergov	6,980	7,408	2,795	10,203	10,609	406
Contingency	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$1,235,490</b>	<b>\$1,380,336</b>	<b>\$344,385</b>	<b>\$1,724,721</b>	<b>\$2,020,396</b>	<b>\$295,675</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(\$24,097)</b>	<b>(\$100,727)</b>	<b>\$79,696</b>	<b>(\$21,031)</b>	<b>(\$285,130)</b>	
<b>ENDING FUND BALANCE</b>	<b>\$33,147</b>	<b>(\$32,617)</b>		<b>\$47,079</b>	<b>(\$217,020)</b>	<b>\$264,099</b>

Revenues by Source



Expenditures by Object

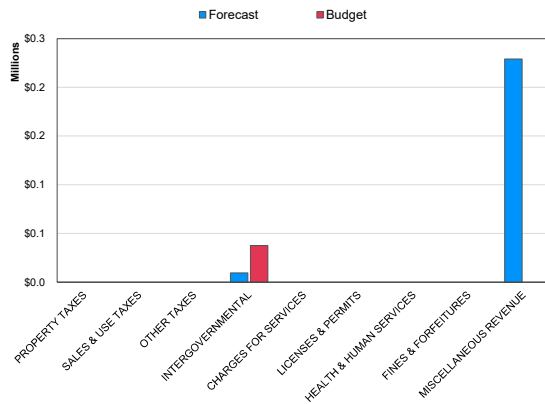


## Fleet Management | Financial Forecast

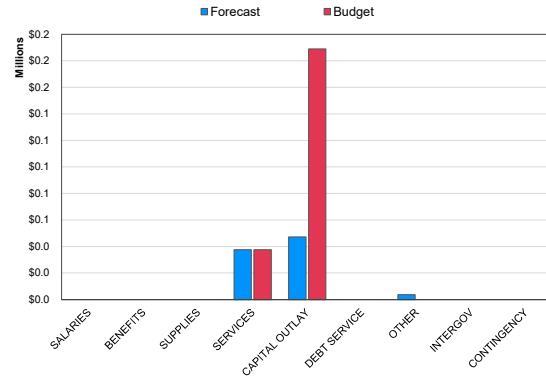
For the Period Ending September 30, 2021

	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
<b>REVENUES</b>						
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Sales & Use Taxes	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0
Intergovernmental	0	0	9,375	9,375	37,500	(28,125)
Charges For Services	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0
Health & Human Services	0	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0	0
Miscellaneous Revenue	0	229,101	0	229,101	0	229,101
Other Financing Sources	0	0	0	0	0	0
Transfers In	0	0	47,250	47,250	189,000	(141,750)
<b>TOTAL REVENUE</b>	<b>\$0</b>	<b>\$229,101</b>	<b>\$56,625</b>	<b>\$285,726</b>	<b>\$226,500</b>	<b>\$59,226</b>
<b>EXPENDITURES</b>						
Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	0	0	0	0	0	0
Supplies	0	0	0	0	0	0
Services	0	0	37,500	37,500	37,500	0
Capital Outlay	0	0	47,250	47,250	189,000	141,750
Debt Service	0	0	0	0	0	0
Other	0	3,612	0	3,612	0	(3,612)
Intergov	0	0	0	0	0	0
Contingency	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$3,612</b>	<b>\$84,750</b>	<b>\$88,362</b>	<b>\$226,500</b>	<b>\$138,138</b>
<b>SURPLUS / (DEFICIT)</b>	<b>\$0</b>	<b>\$225,489</b>	<b>(\$28,125)</b>	<b>\$197,364</b>	<b>\$0</b>	
<b>ENDING FUND BALANCE</b>	<b>\$180</b>	<b>\$224,668</b>		<b>\$196,543</b>	<b>(\$821)</b>	<b>\$197,364</b>

Revenues by Source



Expenditures by Object



11/01/2021  
15:16:30

Jefferson County  
FLEXIBLE PERIOD REPORT

PAGE 1  
glflxrpt

FROM 2021 01 TO 2021 09

ACCOUNTS FOR:  
100 General Fund

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<hr/>							
12201 Finance							
12201 411100 General Property Taxes	-500,599	0	-500,599	-375,449.04	.00	-125,149.63	75.0%
12201 412100 Sales Taxes From County	-150	0	-150	-133.23	.00	-16.77	88.8%
12201 451004 Garnishment Fees	-50	0	-50	-15.00	.00	-35.00	30.0%
12201 451005 Child Support Fees	-1,000	0	-1,000	-486.00	.00	-514.00	48.6%
12201 451312 Emp Payroll Charges	-180	0	-180	-85.25	.00	-94.75	47.4%
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	-10,715.47	.00	-4,284.53	71.4%
12202 451032 Cobra Premium Recovery	-2,600	0	-2,600	-1,595.82	.00	-1,004.18	61.4%
12202 451043 County Board Premiums	0	0	0	-2,130.00	.00	2,130.00	.0%
12202 451045 Employee Premiums	-470,000	0	-470,000	-358,019.82	.00	-111,980.18	76.2%
TOTAL General Fund	-989,579	-130,000	-1,119,579	-782,301.00	.00	-337,277.67	69.9%
TOTAL REVENUES	-989,579	-130,000	-1,119,579	-782,301.00	.00	-337,277.67	

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ACCOUNTS FOR:			ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
100 General Fund			APPROP	ADJSTMTS	BUDGET	ACTUALS	ENCUMBRANCES	BUDGET	USED
<hr/>									
12201 Finance									
<hr/>									
12201	511110	Salary-Permanent Regular	196,837	0	196,837	149,941.05	.00	46,896.01	76.2%
12201	511210	Wages-Regular	145,576	0	145,576	109,921.74	.00	35,654.09	75.5%
12201	511210	22101 Wages-Regular	0	0	0	468.04	.00	-468.04	.0%
12201	511220	Wages-Overtime	0	0	0	549.78	.00	-549.78	.0%
12201	511330	Wages-Longevity Pay	945	0	945	.00	.00	945.00	.0%
12201	512141	Social Security	25,468	0	25,468	19,148.48	.00	6,319.75	75.2%
12201	512141	22101 Social Security	0	0	0	31.98	.00	-31.98	.0%
12201	512142	Retirement (Employer)	23,177	0	23,177	17,577.77	.00	5,598.89	75.8%
12201	512142	22101 Retirement (Employer)	0	0	0	31.60	.00	-31.60	.0%
12201	512144	Health Insurance	42,748	0	42,748	33,147.11	.00	9,600.84	77.5%
12201	512144	22101 Health Insurance	0	0	0	141.27	.00	-141.27	.0%
12201	512145	Life Insurance	214	0	214	171.98	.00	42.34	80.2%
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	3,377.83	.00	966.17	77.8%
12201	512173	22101 Dental Insurance	0	0	0	9.44	.00	-9.44	.0%
12201	521213	Accounting & Auditing	19,100	0	19,100	17,239.94	.00	1,860.06	90.3%
12201	521219	Other Professional Serv	3,700	0	3,700	1,410.00	.00	2,290.00	38.1%
12201	521296	Computer Support	3,420	0	3,420	3,774.82	.00	-354.82	110.4%
12201	531100	Permits Purchased	0	0	0	10.00	.00	-10.00	.0%
12201	531311	Postage & Box Rent	2,400	0	2,400	1,677.40	.00	722.60	69.9%
12201	531312	Office Supplies	2,600	0	2,600	696.07	.00	1,903.93	26.8%
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	1,795.00	.00	25.00	98.6%
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	59.25	.00	40.75	59.3%
12201	535242	Maintain Machinery & Equip	700	0	700	473.35	.00	226.65	67.6%
12201	571004	IP Telephony Allocation	672	0	672	504.00	.00	168.00	75.0%
12201	571005	Duplicating Allocation	49	0	49	36.72	.00	12.28	74.9%
12201	571009	MIS PC Group Allocation	11,474	0	11,474	8,605.53	.00	2,868.47	75.0%
12201	571010	MIS Systems Grp Alloc(ISIS)	3,522	0	3,522	2,641.50	.00	880.50	75.0%
12201	591519	Other Insurance	3,203	0	3,203	2,566.89	.00	635.73	80.1%
12201	594818	Capital Computer	0	130,000	130,000	.00	.00	130,000.00	.0%
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12202 Dental Insurance Allocation									
<hr/>									
12202	599982	Retiree Dental Claims	12,000	0	12,000	9,190.44	.00	2,809.56	76.6%

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ACCOUNTS FOR:  
100 General Fund

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12202 599984 Cobra Dental Claims	6,000	0	6,000	1,685.70	.00	4,314.30	28.1%
12202 599986 Administrative Fees Dental	24,000	0	24,000	18,403.20	.00	5,596.80	76.7%
12202 599989 Employee Dental Claims	444,500	0	444,500	300,477.05	.00	144,022.95	67.6%
12202 599992 Administrative Dental Retiree	1,100	0	1,100	656.04	.00	443.96	59.6%
TOTAL General Fund	989,579	130,000	1,119,579	712,772.96	.00	406,805.71	63.7%
TOTAL EXPENSES	989,579	130,000	1,119,579	712,772.96	.00	406,805.71	

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ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<hr/>							
13201 County Treasurer							
13201 411100 General Property Taxes	650,097	0	650,097	487,572.39	.00	162,524.12	75.0%
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	-3,947.06	.00	-1,052.94	78.9%
13201 418100 Interest On Taxes	-300,000	0	-300,000	-293,958.38	.00	-6,041.62	98.0%
13201 441030 Ag Use Conversion Penalty	-20,000	0	-20,000	-22,192.72	.00	2,192.72	111.0%
13201 451007 Treasurers Fees	-500	0	-500	-460.00	.00	-40.00	92.0%
13201 481001 Interest & Dividends	-500,000	0	-500,000	-471,144.75	.00	-28,855.25	94.2%
13201 481004 Fair Market Value Adjustment	0	0	0	68,617.45	.00	-68,617.45	.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	472.55	.00	-2,672.55	21.5%
13203 451308 Postage Fees	-100	0	-100	-9.00	.00	-91.00	9.0%
TOTAL General Fund	-267,703	0	-267,703	-393,797.45	.00	126,093.96	147.1%
TOTAL REVENUES	-267,703	0	-267,703	-393,797.45	.00	126,093.96	



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ACCOUNTS FOR:  
100 General Fund

ORIGINAL APPROP	TRANFRS/ ADJSTMTS	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	59,560.61	.00	20,352.99	74.5%
13201 511210 Wages-Regular	37,994	0	37,994	28,007.44	.00	9,986.07	73.7%
13201 511330 Wages-Longevity Pay	192	0	192	.00	.00	192.00	.0%
13201 512141 Social Security	8,500	0	8,500	6,272.48	.00	2,227.47	73.8%
13201 512142 Retirement (Employer)	7,972	0	7,972	5,910.77	.00	2,060.92	74.1%
13201 512144 Health Insurance	32,061	0	32,061	22,595.20	.00	9,465.73	70.5%
13201 512145 Life Insurance	11	0	11	8.48	.00	2.56	76.8%
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	1,510.17	.00	808.23	65.1%
13201 521232 Investment Advisor Fees	31,000	0	31,000	26,188.30	.00	4,811.70	84.5%
13201 531298 United Parcel Service	100	0	100	.00	.00	100.00	.0%
13201 531311 Postage & Box Rent	8,000	0	8,000	5,292.61	.00	2,707.39	66.2%
13201 531312 Office Supplies	1,000	0	1,000	634.49	.00	365.51	63.4%
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	47.37	.00	52.63	47.4%
13201 535242 Maintain Machinery & Equip	200	0	200	227.99	.00	-27.99	114.0%
13201 571004 IP Telephony Allocation	538	0	538	403.47	.00	134.53	75.0%
13201 571005 Duplicating Allocation	72	0	72	54.00	.00	18.00	75.0%
13201 571009 MIS PC Group Allocation	8,455	0	8,455	6,341.22	.00	2,113.78	75.0%
13201 571010 MIS Systems Grp Alloc(ISIS)	1,569	0	1,569	1,176.75	.00	392.25	75.0%
13201 591519 Other Insurance	1,123	0	1,123	882.90	.00	240.47	78.6%
13201 593256 Bank Charges	1,500	0	1,500	1,000.60	.00	499.40	66.7%
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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ACCOUNTS FOR:  
100 General Fund

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
13202 531311 Postage & Box Rent	600	0	600	365.47	.00	234.53	60.9%
13202 531313 Printing & Duplicating	400	0	400	.00	.00	400.00	.0%
13202 531321 Publication Of Legal Notice	15,000	0	15,000	11,330.76	.00	3,669.24	75.5%
13202 531326 Advertising	2,000	0	2,000	.00	.00	2,000.00	.0%
13202 533221 Water	2,000	0	2,000	.00	.00	2,000.00	.0%
13202 593742 Uncollected Taxes	5,000	0	5,000	1,374.84	.00	3,625.16	27.5%
13203 Plat Books							
13203 531349 Other Operating Expenses	2,300	0	2,300	.00	.00	2,300.00	.0%
TOTAL General Fund	267,703	0	267,703	168,238.15	.00	99,465.34	62.8%
TOTAL EXPENSES	267,703	0	267,703	168,238.15	.00	99,465.34	

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ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<hr/>							
11301 Child Support							
11301 411100 General Property Taxes	-133,426	0	-133,426	-100,069.47	.00	-33,356.45	75.0%
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	-317,326.20	.00	-434,495.80	42.2%
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	-165,197.00	.00	1,985.00	101.2%
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	-327.41	.00	-1,672.59	16.4%
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	-14,865.57	.00	1,865.57	114.4%
11301 455003 Non-IVD Service Fees	-1,400	0	-1,400	-903.00	.00	-497.00	64.5%
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	-690,472.02	.00	-449,570.90	60.6%
TOTAL REVENUES	-1,131,143	-8,900	-1,140,043	-690,472.02	.00	-449,570.90	

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ACCOUNTS FOR:  
100 General Fund

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<hr/>							
11301 Child Support							
11301 511110 Salary-Permanent Regular	263,837	0	263,837	206,387.95	.00	57,448.82	78.2%
11301 511210 Wages-Regular	467,425	0	467,425	347,778.33	.00	119,646.55	74.4%
11301 511220 Wages-Overtime	5,229	0	5,229	1,163.62	.00	4,065.33	22.3%
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	40,653.61	.00	14,004.59	74.4%
11301 512142 Retirement (Employer)	49,845	0	49,845	37,339.32	.00	12,505.67	74.9%
11301 512144 Health Insurance	144,011	0	144,011	113,518.90	.00	30,492.10	78.8%
11301 512145 Life Insurance	305	0	305	244.15	.00	60.85	80.0%
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	8,597.75	.00	2,665.25	76.3%
11301 521255 Paper Service	12,300	0	12,300	4,987.50	.00	7,312.50	40.5%
11301 521256 Genetic Tests	6,500	0	6,500	4,508.00	.00	1,992.00	69.4%
11301 521296 Computer Support	2,675	0	2,675	1,918.09	.00	756.91	71.7%
11301 529160 Interpreter Fee	4,600	0	4,600	3,638.00	.00	962.00	79.1%
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	160.02	.00	64.98	71.1%
11301 531311 Postage & Box Rent	17,900	0	17,900	11,423.93	.00	6,476.07	63.8%
11301 531312 Office Supplies	2,000	0	2,000	1,138.93	.00	861.07	56.9%
11301 531313 Printing & Duplicating	3,547	0	3,547	431.69	.00	3,115.31	12.2%
11301 531314 Small Items Of Equipment	900	0	900	780.16	.00	119.84	86.7%
11301 531321 Publication Of Legal Notice	900	0	900	417.00	.00	483.00	46.3%
11301 531323 Subscriptions-Tax & Law	0	0	0	208.12	.00	-208.12	.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	4,734.00	.00	6,906.00	40.7%
11301 532332 Mileage	700	0	700	79.25	.00	620.75	11.3%
11301 532335 Meals	700	0	700	.00	.00	700.00	.0%
11301 532336 Lodging	1,883	0	1,883	.00	.00	1,883.00	.0%
11301 532339 Other Travel & Tolls	325	0	325	.00	.00	325.00	.0%
11301 532340 Contracted Extraditions	8,700	0	8,700	.00	.00	8,700.00	.0%
11301 533225 Telephone & Fax	525	0	525	330.81	.00	194.19	63.0%
11301 535242 Maintain Machinery & Equip	3,250	0	3,250	2,632.16	.00	617.84	81.0%
11301 571004 IP Telephony Allocation	2,152	0	2,152	1,613.97	.00	538.03	75.0%
11301 571005 Duplicating Allocation	389	0	389	291.78	.00	97.22	75.0%
11301 571009 MIS PC Group Allocation	26,571	0	26,571	19,928.25	.00	6,642.75	75.0%
11301 571010 MIS Systems Grp Alloc(ISIS)	8,696	0	8,696	6,522.03	.00	2,173.97	75.0%
11301 591519 Other Insurance	6,836	0	6,836	5,520.42	.00	1,315.96	80.8%

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ACCOUNTS FOR:  
100 General Fund

ORIGINAL  
APPROP

TRANFRS/  
ADJSTMTS

REVISED  
BUDGET

ACTUALS

ENCUMBRANCES

AVAILABLE  
BUDGET

PCT  
USED

TOTAL General Fund

1,131,143

8,900

1,140,043

835,190.73

.00

304,852.19

73.3%

TOTAL EXPENSES

1,131,143

8,900

1,140,043

835,190.73

.00

304,852.19

Ledger Date	Description	General (599900)	Other (599908)	Vested Benefits (599909)	Authority
1-Jan-21	Tax Levy	518,579.00	105,960.00	300,000.00	
5-Nov-20	Transfer to Clerk of Courts for Farm Drainage Board	(10,000.00)			Finance Committee
9-Mar-21	Carryforward		3,376,000.00		County Board
6-May-21	Transfer to Zoning for WeEnergies project	(10,000.00)			Finance Committee
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
7-Oct-21	Transfer to Zoning for WeEnergies project	(30,000.00)			Finance Committee
7-Oct-21	Transfer to Administration for Housing Initiative	(17,500.00)			Finance Committee
Total amount available		217,948.00	3,481,960.00	300,000.00	
Net		217,948.00	3,481,960.00	300,000.00	