

Finance Committee Agenda

*REVISED 01-03-2022

Jefferson County

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

Date: Thursday January 6, 2022

Time: 8:30 a.m.

Committee members: Jones, Richard (Chair); Kutz, Russell (Secretary); Rinard, Amy; Jaeckel, George (Vice Chair); Nelan, 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 December 2, 2021
6. Communications
7. Public comment Members of the public who wish to address the Committee on specific agenda items must register their request at this time)
8. Discussion and possible action on approval of out-of-state travel for Human Services
9. *Discussion and possible action on contingency transfer to Administration for ordinance codification
10. *Discussion and possible action on repurposing of property at 302 S Center Avenue
11. Discussion and possible action on insurance renewals and rates for 2022
12. Discussion on Infrastructure Investment and Jobs Act
13. Discussion and possible action on American Rescue Plan Act (ARPA) projects
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 November 2021-Finance Department
19. Review of the financial statements and department update for November 2021-Treasurer's Office
20. Review of the financial statements and department update for November 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, February 3, 2022 (Regular Meeting)
Thursday, March 3, 2022 (Regular Meeting)
Thursday, April 7, 2022 (Regular Meeting)
Thursday, May 12, 2022 (Regular Meeting)

Register in advance for this meeting:

https://zoom.us/meeting/register/tJMocuCvpj4vHdbpKQyglAcWm_rKSxeOauzu

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

A Quorum of any Jefferson County Committee, Board, Commission or other body, including the Jefferson County Board of Supervisors, may be present at this meeting.

Individuals requiring special accommodations for attendance at the meeting should contact the County Administrator 24 hours prior to the meeting at 920-674-7101 so appropriate arrangements can be made.

**Jefferson County
Finance Committee Minutes
December 2, 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, Amy Rinard, George Jaeckel, Russell Kutz, and Conor Nelan. 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; Corporation Counsel, Blair Ward; Assistant Corporation Counsel, Yelena Zarwell; Paralegal, Sarana Stolar; Highway Commissioner, Bill Kern; UW Extension Director Christine Wen. Members of the public present were Joe Murray from Ehlers and Thomas Klemke.
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 November 4, 2021** - A motion was made by Jaeckel/Nelan to approve the minutes for November 4, 2021. The motion passed 4-0 with Rinard abstaining.
6. **Communications** – None.
7. **Public Comment** – None.
8. **Discussion and possible action on insurance renewals and rates for 2022** – County Administrator Wehmeier reviewed the proposed insurance coverages and rates for 2022. At this point, excess workers compensation, cyber and excess cyber are estimates. Motion by Kutz/Jaekel to accept the insurance coverages and rates for 2022. The motion passed 5-0.
9. **Discussion and possible action on Fleet Management Plan** – Finance Director DeVries presented the draft Fleet Management Plan to the committee. No action was taken.
10. **Discussion and possible action on engaging Ehlers & Associates to manage bond proceeds** – DeVries recommended that Jefferson County enter into a contract with Ehlers & Associates for investment and management of bond proceeds. Motion by Jaeckel/Rinard to engage Ehlers & Associates to invest and manage bond proceeds related to the Courthouse/Sheriff/Jail complex improvements. The motion passed 5-0.
11. **Discussion and possible action on project budget for Courthouse/Sheriff/Jail improvements.** Supervisor Jones asked for clarification on the intent of bonding and use of ARPA funding for the Courthouse/Sheriff/Jail improvements. Wehmeier confirmed that ARPA funding is intended to

supplant bond proceeds to the extent feasible. If needed, the ARPA funds could supplement the bond proceeds, depending on the total project costs. No action was taken.

12. **Discussion and possible action on American Rescue Plan Act (ARPA) projects** – Finance Director DeVries updated the Committee on the status of the ARPA projects. No action was taken.
13. **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** – The Committee did not convene into closed session.
14. **Reconvene in open session for action on closed session items if necessary** – No action was taken.
15. **Discussion and possible action on 2021 projections of budget vs. actual revenues and expenditures** – No action was taken.
16. **Review of the financial statements and department update for October 2021 - Finance Department** – No action was taken.
17. **Review of the financial statements and department update for October 2021 - Treasurers Department** – No action was taken.
18. **Review of the financial statements and department update for October 2021 - Child Support Department** - No action was taken.
19. **Update on contingency fund balance** – Before any action taken at this meeting, the balance of the 2021 contingency funds is \$187,948. The other contingency line, after adjustments for carryforwards is \$3,481,960, and the vested benefits balance is \$300,000.
20. **Discussion of funding for projects related to the new Highway Facilities and sale of old Highway Facilities.** Wehmeier updated the Committee on the progress of the old highway site.
21. **Set future meeting schedule, next meeting date, and possible agenda items** – The next meeting is scheduled for January 6, 2021 at 8:30 a.m. Agenda items include ARPA update, update on the Infrastructure Investment and Jobs Act, and Fleet Management Plan.
22. **Review of Invoices** - After review of the invoices, a motion was made by Jones/Jaeckel to approve the payment of invoices totaling \$3,717,907.77. The motion passed 5-0.
23. **Adjourn** – A motion was made by Jaeckel/Rinard to adjourn at 9:36 a.m. The motion passed 5-0.

Respectfully submitted,

Russell Kutz, Secretary
Finance Committee
Jefferson County
/mad

**Jefferson County
Travel Detailed Budget Request
Conferences / Conventions / Seminars
For the Budget Year Ended December 31, 2022**

| | | |
|-----------------|---|--------------|
| X by one | In State | Out of State |
| | | X |
| Dept / Bus Unit | <u>FCT</u> | |
| Event | <u>FCT Conference</u> | |
| Location | <u>North Carolina</u> | |
| Time frame | <u>March 30-April 1</u> | |
| Staff attending | <u>Brooke Lee, Kasey Elmer and Stacey Palermo</u> | |

| | | | |
|--------------------------|---------------------|--|-------------------------|
| 532325 Registration | <u>\$975.00</u> | | 325*3 |
| 532325 Commercial Travel | <u>\$1,062</u> | (Airfare, train, bus, etc) | 354X3 |
| 532332 Meals | <u>\$351.00</u> | Max amount for three meals for three days | \$39 per day per person |
| 532336 Lodging | <u>\$1,278.00</u> | Total for 3 nights | |
| Other | <u>\$60.00</u> | Transporation to and from airport _____ (describe) | |
| Total | <u>3,726</u> | | |

JEFFERSON COUNTY

Insurance rate comparison

2021 vs. 2022

| <u>Coverage</u> | <u>2021</u> | <u>2022</u> | <u>% change</u> |
|--|-------------------|-------------------|-----------------|
| Property | 62,721.00 | 71,209.00 | 13.5% |
| Contractors Equipment | 14,243.00 | 11,270.00 | -20.9% |
| Crime | 10,225.00 | 10,225.00 | 0.0% |
| Equipment breakdown | 5,487.00 | 6,913.00 | 26.0% |
| Liability | 258,788.00 | 293,313.00 | 13.3% |
| Auto | 138,540.00 | 137,733.00 | -0.6% |
| Excess workers comp | 41,662.00 | 43,745.10 | 5.0% |
| Cyber/Excess Cyber | 18,000.00 | 45,900.00 | 155.0% |
| Farm Drainage Board Public Officials Liability | 1,100.00 | 1,210.00 | 10.0% |
| Farm Drainage Board Employment Practices | 175.00 | 175.00 | 0.0% |
| Tanks | <u>3,272.00</u> | <u>3,582.00</u> | 9.5% |
| Total premium | <u>556,234.00</u> | <u>627,297.10</u> | 12.8% |

Impact of Infrastructure Investment and Jobs Act on Wisconsin:

- \$5.2 billion for federally funded highway projects and \$225 million for bridge replacements and repairs over five years.
 - 2022 – \$996.9 million
 - 2023 – \$1.017 billion
 - 2024 - \$1.037 billion
 - 2025 - \$1.058 billion
 - 2026 - \$1.079 billion
- \$592 million to improve public transportation options across the state over five years.
- \$79 million to help build electric vehicle charging stations across the state over five years. Wisconsin also has the opportunity to apply for a \$2.5 billion grant for electric vehicle charging stations.
- \$100 million to help provide broadband coverage across the state. Around 318,000 Wisconsin residents lack broadband coverage right now, the White House said in a statement
- \$20 million over five years to protect against wildfires, \$18 million to protect against cyber attacks. The state will also get money from the bill's \$3.5 billion national investment to weatherize peoples' homes.
- \$841 million to ensure clean and safe drinking water across Wisconsin over five years.
- \$198 million to improve Wisconsin airports over five years.

Sources: Patch.com

<https://patch.com/wisconsin/milwaukee/what-wisconsin-can-expect-1t-infrastructure-bill>

NACO:

<https://www.naco.org/resources/legislative-analysis-counties-infrastructure-investment-jobs-act#link-2>

NACo EXECUTIVE SUMMARY OF

THE INFRASTRUCTURE INVESTMENTS & JOBS ACT: OVERVIEW OF KEY PROVISIONS & COUNTY IMPLEMENTATION EFFORTS

On November 15, President Biden signed the Infrastructure Investment and Jobs Act (IIJA), enacting the legislation into law following a vote in the U.S. House of Representatives, where the bipartisan infrastructure package passed 228-206 earlier this month. These final steps follow the August 10 U.S. Senate passage of the bill in a strongly bipartisan 69-30 vote.

The IIJA provides \$973 billion over five years from Fiscal Year (FY) 2022 through FY 2026, including \$550 billion in new investments for all modes of transportation, water, power and energy, environmental remediation, public lands, broadband and resilience.

IMPLEMENTATION OF IIJA AT THE COUNTY LEVEL

The IIJA is a major victory for counties, who worked closely with our partners in Congress throughout the legislative process to ensure county priorities were included. The next step for IIJA is implementation at the federal, state and local levels.

As Congress works to implement IIJA, counties will be able to access transportation funds in the three ways:

1. MEETING CERTAIN ELIGIBILITY CRITERIA FOR FORMULA FUNDS TO PUBLIC TRANSIT SYSTEMS AND AIRPORTS

Example: U.S. Department of Transportation (USDOT) transit formula grant programs, like Formula Grants for Rural Areas (5311) and Urbanized Area Formula Grants (5307), require public transit operators to meet certain criteria, certify that criteria is met and publicly disclose project information before funding is distributed via formulas based on population and other factors.

The Airport Improvement Program (AIP) is another example of a program that distributes funding based on formulas to airport sponsors. In the case of AIP, formulas are based on the number of passenger enplanements.

2. RECEIVING SUBALLOCATIONS FROM STATE GOVERNMENTS

Example: The Surface Transportation Block Grant (STBG) Program is the most flexible of the transportation formula programs for counties. While the funding flows directly to state departments of transportation (DOT) through federal formulas, state DOTs must suballocate funding – and in some cases, project selection authority – to local communities, often through Metropolitan Planning Organizations.

The below table compares funding for STBG authorized under IIJA compared to previous funding authorized under the Fixing America's Surface Transportation Act (FAST Act/ P.L. 114-94).

Counties play a major role in America's transportation and infrastructure network, owning and operating 44 percent of public roads and 38 percent of bridges— more than any other level of government.

SURFACE TRANSPORTATION BLOCK GRANT (STBG) PROGRAM

(numbers over five years)

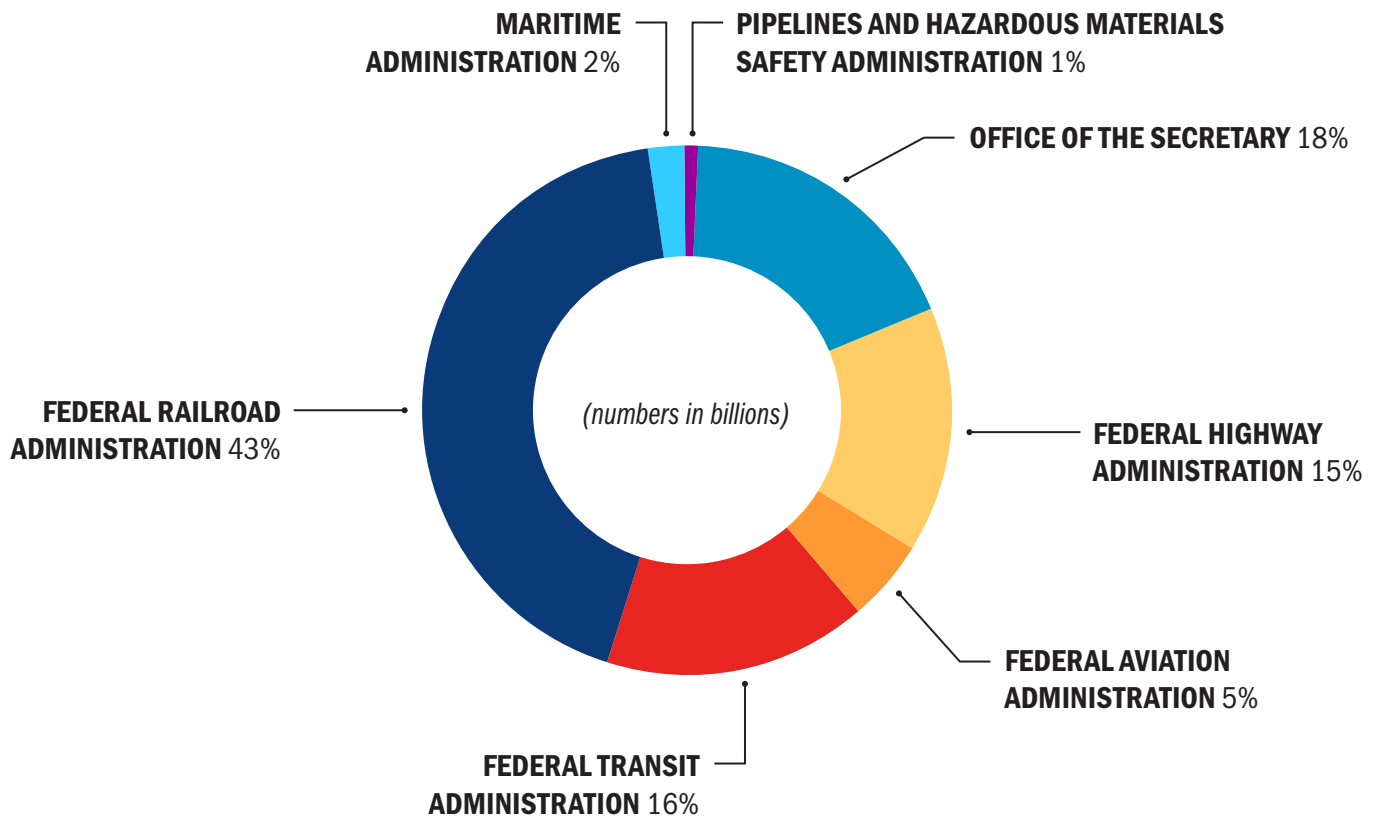
| STBG PROVISION | FAST ACT | IJA | % CHANGE |
|---|-----------------|-----------------|----------------|
| Overall program funding | \$52 billion | \$72 billion | 38.5% increase |
| Suballocation to local governments based on population | \$28.05 billion | \$36.13 billion | 29% increase |
| Off-system bridge set-aside | \$3.88 billion | \$5.18 billion | 33.5% increase |
| Transportation Alternative suballocation to local governments based on population | \$2.11 billion | \$4.25 billion | 101% increase |

3. APPLYING DIRECTLY TO USDOT OR A STATE DOT FOR COMPETITIVE GRANT OPPORTUNITIES

The IJA provides just over \$100 billion in direct, competitive grant opportunities through USDOT to state and local governments over the life of the bill.

The chart below demonstrates the breakdown of IJA's competitive resources for transportation by USDOT sub-administrations.

IJA COMPETITIVE RESOURCES BY USDOT SUB-ADMINISTRATION



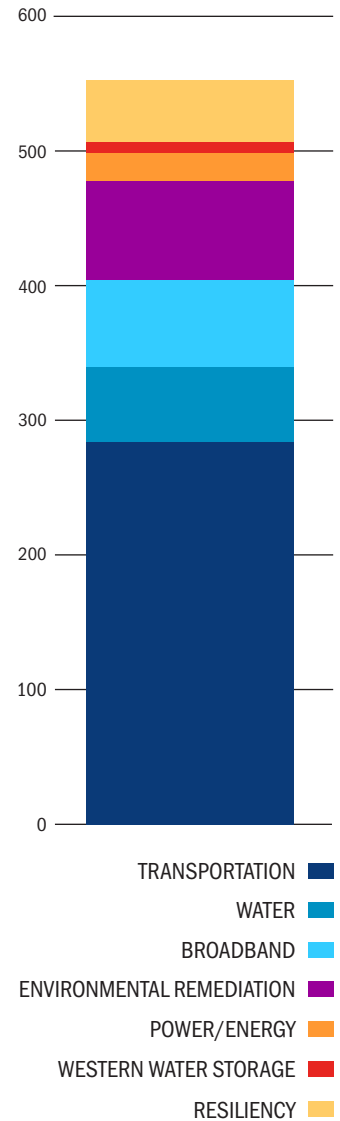
IIJA BY THE NUMBERS

The \$550 billion in new investments includes:

- Transportation: \$284 billion (U.S. Department of Transportation)
- Water: \$55 billion (U.S. Environmental Protection Agency)
- Broadband: \$65 billion (U.S. Department of Commerce)
- Energy & Power: \$73 billion (U.S. Department of Energy)
- Environmental remediation: \$21 billion (U.S. Environmental Protection Agency)
- Western water infrastructure: \$8.3 billion (U.S. Department of the Interior; U.S. Department of Agriculture)
- Resiliency: \$46 billion (U.S. Department of Homeland Security)

Of the new investments, \$284 billion will go toward all modes of transportation, with the remaining \$266 billion directed to other physical infrastructure sectors. Nearly 52 percent of IIJA's new resources are dedicated to modernizing and making improvements to transportation infrastructure, with the majority of these funds reserved for highways, roads and bridges:

- Roads & Bridges: \$110 billion
- Transit: \$39 billion
- Rail: \$66 billion
- Safety: \$11 billion
- Airports: \$25 billion
- Ports & Waterways: \$17 billion
- Electric vehicle chargers: \$7.5 billion
- Electric buses: \$7.5 billion
- Reconnecting Communities: \$1 billion



NEXT STEPS FOR THE IIJA AND COUNTIES

While we are doing our part at the local level, we must rely on the intergovernmental partnership to meet our many public infrastructure responsibilities, as well as to reach our federal, state and local shared goal of improving the nation's infrastructure. NACo is working closely with USDOT and other federal agencies impacted by the legislation to ensure America's counties have the information and guidance necessary to successfully execute the policies and programs in the IIJA.

In addition to our considerable road and bridge responsibilities, counties also directly support 78 percent of public transit systems and 34 percent of airports that keep our residents connected in every corner of the country. Each year, counties invest \$134 billion in the construction of infrastructure and the maintenance and operation of public works.



SCAN THE QR CODE TO ACCESS THE FULL REPORT



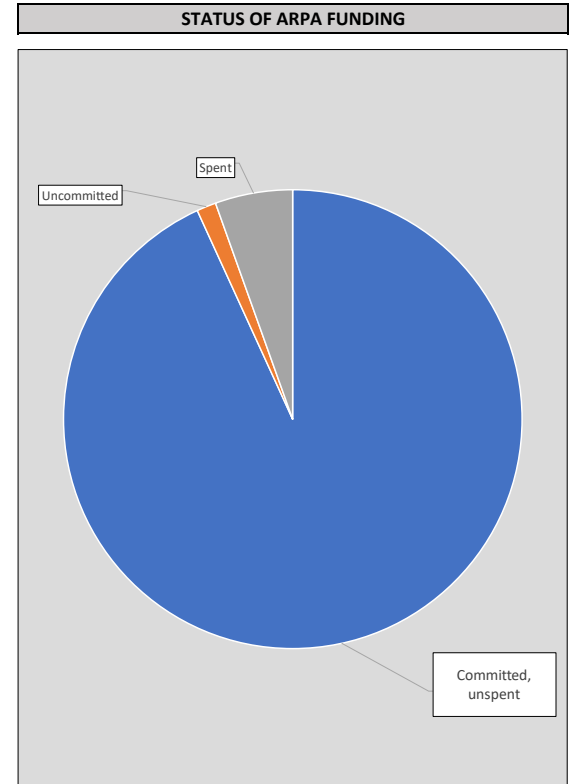
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JEFFERSON COUNTY ARPA FUNDS

TOTAL - \$16,465,385

| Amount Budgeted | Amount Spent | Project Description |
|-----------------|--------------|--|
| - | 25 | General administration |
| 550,000 | 353,527 | 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 | 322,215 | 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 | 80,034 | 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 | 900,568 | Total committed/spent to date |



12/30/2021
14:31:35

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2021 01 TO 2021 10

| ACCOUNTS FOR: | REVISED BUDGET | ACTUALS | ENCUMBRANCES | BIENNIUM-TO-DT ACTUALS | BIENNIUM-TO-DT ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|--|----------------|-------------|--------------|------------------------|-----------------------------|------------------|----------|
| 100 General Fund | | | | | | | |
| 12201 Finance | | | | | | | |
| 12201 411100 General Property Taxes | -500,599 | -417,165.60 | .00 | .00 | .00 | -83,433.07 | .0 |
| 12201 412100 Sales Taxes From County | -150 | -152.28 | .00 | .00 | .00 | 2.28 | .0 |
| 12201 451004 Garnishment Fees | -50 | -15.00 | .00 | .00 | .00 | -35.00 | .0 |
| 12201 451005 Child Support Fees | -1,000 | -539.12 | .00 | .00 | .00 | -460.88 | .0 |
| 12201 451312 Emp Payroll Charges | -180 | -115.25 | .00 | .00 | .00 | -64.75 | .0 |
| 12201 486002 Unclaimed Funds Revenue | 0 | -33,671.37 | .00 | .00 | .00 | 33,671.37 | .0 |
| 12201 699999 Budgetary Fund Balance | -130,000 | .00 | .00 | .00 | .00 | -130,000.00 | .0 |
| 12202 Dental Insurance Allocation | | | | | | | |
| 12202 451026 Retiree Ins Premium Recov | -15,000 | -12,083.41 | .00 | .00 | .00 | -2,916.59 | .0 |
| 12202 451032 Cobra Premium Recovery | -2,600 | -1,783.50 | .00 | .00 | .00 | -816.50 | .0 |
| 12202 451043 County Board Premiums | 0 | -2,173.00 | .00 | .00 | .00 | 2,173.00 | .0 |
| 12202 451045 Employee Premiums | -470,000 | -403,658.74 | .00 | .00 | .00 | -66,341.26 | .0 |
| TOTAL General Fund | -1,119,579 | -871,357.27 | .00 | .00 | .00 | -248,221.40 | .0 |
| TOTAL REVENUES | -1,119,579 | -871,357.27 | .00 | .00 | .00 | -248,221.40 | |

12/30/2021
14:33:18

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 1
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FROM 2021 01 TO 2021 10

| ACCOUNTS FOR: | REVISED | ACTUALS | ENCUMBRANCES | BIENNIUM-TO-DT | BIENNIUM-TO-DT | AVAILABLE | PC |
|--|---------|------------|--------------|----------------|----------------|------------|------|
| 100 General Fund | BUDGET | | | ACTUALS | ENCUMBRANCES | BUDGET | USED |
| 12201 Finance | | | | | | | |
| 12201 511110 Salary-Permanent Regular | 196,837 | 167,096.05 | .00 | .00 | .00 | 29,741.01 | .0 |
| 12201 511210 Wages-Regular | 145,576 | 122,590.91 | .00 | .00 | .00 | 22,984.92 | .0 |
| 12201 511210 22101 Wages-Regular | 0 | 468.04 | .00 | .00 | .00 | -468.04 | .0 |
| 12201 511220 Wages-Overtime | 0 | 559.68 | .00 | .00 | .00 | -559.68 | .0 |
| 12201 511330 Wages-Longevity Pay | 945 | .00 | .00 | .00 | .00 | 945.00 | .0 |
| 12201 512141 Social Security | 25,468 | 21,341.90 | .00 | .00 | .00 | 4,126.33 | .0 |
| 12201 512141 22101 Social Security | 0 | 31.98 | .00 | .00 | .00 | -31.98 | .0 |
| 12201 512142 Retirement (Employer) | 23,177 | 19,591.57 | .00 | .00 | .00 | 3,585.09 | .0 |
| 12201 512142 22101 Retirement (Employe | 0 | 31.60 | .00 | .00 | .00 | -31.60 | .0 |
| 12201 512144 Health Insurance | 42,748 | 37,132.73 | .00 | .00 | .00 | 5,615.22 | .0 |
| 12201 512144 22101 Health Insurance | 0 | 141.27 | .00 | .00 | .00 | -141.27 | .0 |
| 12201 512145 Life Insurance | 214 | 185.50 | .00 | .00 | .00 | 28.82 | .0 |
| 12201 512145 22101 Life Insurance | 0 | .50 | .00 | .00 | .00 | -.50 | .0 |
| 12201 512151 HSA Contribution | 4,500 | 4,417.65 | .00 | .00 | .00 | 82.35 | .0 |
| 12201 512151 22101 HSA Contribution | 0 | 82.35 | .00 | .00 | .00 | -82.35 | .0 |
| 12201 512173 Dental Insurance | 4,344 | 3,817.41 | .00 | .00 | .00 | 526.59 | .0 |
| 12201 512173 22101 Dental Insurance | 0 | 9.44 | .00 | .00 | .00 | -9.44 | .0 |
| 12201 521213 Accounting & Auditing | 19,100 | 17,239.94 | .00 | .00 | .00 | 1,860.06 | .0 |
| 12201 521219 Other Professional Serv | 3,700 | 1,410.00 | .00 | .00 | .00 | 2,290.00 | .0 |
| 12201 521296 Computer Support | 3,420 | 3,774.82 | .00 | .00 | .00 | -354.82 | .0 |
| 12201 531100 Permits Purchased | 0 | 10.00 | .00 | .00 | .00 | -10.00 | .0 |
| 12201 531303 22218 Computer Equipmt & | 0 | .00 | 25,000.00 | .00 | .00 | -25,000.00 | .0 |
| 12201 531311 Postage & Box Rent | 2,400 | 1,830.61 | .00 | .00 | .00 | 569.39 | .0 |
| 12201 531312 Office Supplies | 2,600 | 935.78 | .00 | .00 | .00 | 1,664.22 | .0 |
| 12201 531313 Printing & Duplicating | 1,200 | 1,152.17 | .00 | .00 | .00 | 47.83 | .0 |
| 12201 531324 Membership Dues | 910 | 795.62 | .00 | .00 | .00 | 114.38 | .0 |
| 12201 532325 Registration | 1,820 | 1,795.00 | .00 | .00 | .00 | 25.00 | .0 |
| 12201 532334 Commercial Travel | 1,000 | .00 | .00 | .00 | .00 | 1,000.00 | .0 |
| 12201 532335 Meals | 300 | .00 | .00 | .00 | .00 | 300.00 | .0 |
| 12201 532336 Lodging | 2,000 | .00 | .00 | .00 | .00 | 2,000.00 | .0 |
| 12201 533225 Telephone & Fax | 100 | 74.18 | .00 | .00 | .00 | 25.82 | .0 |
| 12201 535242 Maintain Machinery & Equi | 700 | 608.37 | .00 | .00 | .00 | 91.63 | .0 |
| 12201 571004 IP Telephony Allocation | 672 | 560.00 | .00 | .00 | .00 | 112.00 | .0 |
| 12201 571005 Duplicating Allocation | 49 | 40.80 | .00 | .00 | .00 | 8.20 | .0 |
| 12201 571009 MIS PC Group Allocation | 11,474 | 9,561.70 | .00 | .00 | .00 | 1,912.30 | .0 |
| 12201 571010 MIS Systems Grp Alloc(ISI | 3,522 | 2,935.00 | .00 | .00 | .00 | 587.00 | .0 |
| 12201 591519 Other Insurance | 3,203 | 2,852.10 | .00 | .00 | .00 | 350.52 | .0 |
| 12201 594818 Capital Computer | 130,000 | .00 | .00 | .00 | .00 | 130,000.00 | .0 |

12/30/2021
14:33:19

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2021 01 TO 2021 10

| ACCOUNTS FOR: | REVISED | ACTUALS | ENCUMBRANCES | BIENNIUM-TO-DT | BIENNIUM-TO-DT | AVAILABLE | PCT |
|--|-----------|------------|--------------|----------------|----------------|------------|------|
| 100 General Fund | BUDGET | | | ACTUALS | ENCUMBRANCES | BUDGET | USED |
| 12202 Dental Insurance Allocation | | | | | | | |
| 12202 599982 Retiree Dental Claims | 12,000 | 10,327.64 | .00 | .00 | .00 | 1,672.36 | .0 |
| 12202 599984 Cobra Dental Claims | 6,000 | 1,790.50 | .00 | .00 | .00 | 4,209.50 | .0 |
| 12202 599986 Administrative Fees Denta | 24,000 | 20,448.00 | .00 | .00 | .00 | 3,552.00 | .0 |
| 12202 599989 Employee Dental Claims | 444,500 | 325,958.91 | .00 | .00 | .00 | 118,541.09 | .0 |
| 12202 599992 Administrative Dental Ret | 1,100 | 736.98 | .00 | .00 | .00 | 363.02 | .0 |
| TOTAL General Fund | 1,119,579 | 782,336.70 | 25,000.00 | .00 | .00 | 312,241.97 | .0 |
| TOTAL EXPENSES | 1,119,579 | 782,336.70 | 25,000.00 | .00 | .00 | 312,241.97 | |

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FROM 2021 01 TO 2021 10

| ACCOUNTS FOR: | REVISED | ACTUALS | ENCUMBRANCES | BIENNIUM-TO-DT | BIENNIUM-TO-DT | AVAILABLE | PCT |
|--|------------|-------------|--------------|----------------|----------------|-------------|------|
| 100 General Fund | BUDGET | | | ACTUALS | ENCUMBRANCES | BUDGET | USED |
| 11301 Child Support | | | | | | | |
| 11301 411100 General Property Taxes | -133,426 | -111,188.30 | .00 | .00 | .00 | -22,237.62 | .0 |
| 11301 421001 State Aid | -112,887 | -112,887.00 | .00 | .00 | .00 | .00 | .0 |
| 11301 421010 M S L Incentives | -15,000 | -4,909.76 | .00 | .00 | .00 | -10,090.24 | .0 |
| 11301 421012 State Aid Cs + All Others | -751,822 | -529,643.99 | .00 | .00 | .00 | -222,178.01 | .0 |
| 11301 421013 Other Dept Wage Retention | -17,171 | -16,133.26 | .00 | .00 | .00 | -1,037.74 | .0 |
| 11301 421014 State Aid Wages Allocatio | 107,282 | 68,411.00 | .00 | .00 | .00 | 38,871.00 | .0 |
| 11301 421050 CS Performance Based Inc | -163,212 | -165,197.00 | .00 | .00 | .00 | 1,985.00 | .0 |
| 11301 421096 State Aid Medical Support | -8,000 | -8,474.00 | .00 | .00 | .00 | 474.00 | .0 |
| 11301 421097 State Aid E-filing | -20,088 | .00 | .00 | .00 | .00 | -20,088.00 | .0 |
| 11301 442004 Extradition Reimbursement | -2,000 | -337.02 | .00 | .00 | .00 | -1,662.98 | .0 |
| 11301 451011 CS Prog Fee Reduce 66% | 9,240 | 10,074.22 | .00 | .00 | .00 | -834.22 | .0 |
| 11301 451013 NIVD Activities Reduction | -2,800 | -1,602.13 | .00 | .00 | .00 | -1,197.87 | .0 |
| 11301 451014 CS Program Fees | -13,000 | -16,033.88 | .00 | .00 | .00 | 3,033.88 | .0 |
| 11301 455003 Non-IVD Service Fees | -1,400 | -903.00 | .00 | .00 | .00 | -497.00 | .0 |
| 11301 699999 Budgetary Fund Balance | -15,759 | .00 | .00 | .00 | .00 | -15,759.00 | .0 |
| TOTAL General Fund | -1,140,043 | -888,824.12 | .00 | .00 | .00 | -251,218.80 | .0 |
| TOTAL REVENUES | -1,140,043 | -888,824.12 | .00 | .00 | .00 | -251,218.80 | |

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FROM 2021 01 TO 2021 10

| ACCOUNTS FOR: | REVISED | ACTUALS | ENCUMBRANCES | BIENNIUM-TO-DT | BIENNIUM-TO-DT | AVAILABLE | PCT |
|--|---------|------------|--------------|----------------|----------------|-----------|------|
| 100 General Fund | BUDGET | | | ACTUALS | ENCUMBRANCES | BUDGET | USED |
| 11301 Child Support | | | | | | | |
| 11301 511110 Salary-Permanent Regular | 263,837 | 230,728.81 | .00 | .00 | .00 | 33,107.96 | .0 |
| 11301 511210 Wages-Regular | 467,425 | 387,522.20 | .00 | .00 | .00 | 79,902.68 | .0 |
| 11301 511220 Wages-Overtime | 5,229 | 1,564.69 | .00 | .00 | .00 | 3,664.26 | .0 |
| 11301 511330 Wages-Longevity Pay | 1,954 | 241.88 | .00 | .00 | .00 | 1,711.87 | .0 |
| 11301 512141 Social Security | 54,658 | 45,370.45 | .00 | .00 | .00 | 9,287.75 | .0 |
| 11301 512142 Retirement (Employer) | 49,845 | 41,692.11 | .00 | .00 | .00 | 8,152.88 | .0 |
| 11301 512144 Health Insurance | 144,011 | 127,742.90 | .00 | .00 | .00 | 16,268.10 | .0 |
| 11301 512145 Life Insurance | 305 | 271.10 | .00 | .00 | .00 | 33.90 | .0 |
| 11301 512148 Unemployment Compensation | 0 | 370.00 | .00 | .00 | .00 | -370.00 | .0 |
| 11301 512151 HSA Contribution | 13,200 | 3,720.00 | .00 | .00 | .00 | 9,480.00 | .0 |
| 11301 512173 Dental Insurance | 11,263 | 9,648.14 | .00 | .00 | .00 | 1,614.86 | .0 |
| 11301 521255 Paper Service | 12,300 | 5,406.50 | .00 | .00 | .00 | 6,893.50 | .0 |
| 11301 521256 Genetic Tests | 6,500 | 4,508.00 | .00 | .00 | .00 | 1,992.00 | .0 |
| 11301 521296 Computer Support | 2,675 | 1,993.09 | .00 | .00 | .00 | 681.91 | .0 |
| 11301 529160 Interpreter Fee | 4,600 | 4,339.50 | .00 | .00 | .00 | 260.50 | .0 |
| 11301 531003 Notary Public Related | 240 | 120.00 | .00 | .00 | .00 | 120.00 | .0 |
| 11301 531303 Computer Equipmt & Softwa | 2,100 | 2,477.99 | .00 | .00 | .00 | -377.99 | .0 |
| 11301 531310 Postage Special | 225 | 173.18 | .00 | .00 | .00 | 51.82 | .0 |
| 11301 531311 Postage & Box Rent | 17,900 | 12,547.17 | .00 | .00 | .00 | 5,352.83 | .0 |
| 11301 531312 Office Supplies | 2,000 | 1,144.90 | .00 | .00 | .00 | 855.10 | .0 |
| 11301 531313 Printing & Duplicating | 3,547 | 449.39 | .00 | .00 | .00 | 3,097.61 | .0 |
| 11301 531314 Small Items Of Equipment | 900 | 780.16 | .00 | .00 | .00 | 119.84 | .0 |
| 11301 531321 Publication Of Legal Noti | 900 | 500.00 | .00 | .00 | .00 | 400.00 | .0 |
| 11301 531323 Subscriptions-Tax & Law | 0 | 208.12 | .00 | .00 | .00 | -208.12 | .0 |
| 11301 531324 Membership Dues | 1,612 | 1,664.90 | .00 | .00 | .00 | -52.90 | .0 |
| 11301 531348 Educational Supplies | 450 | 237.22 | .00 | .00 | .00 | 212.78 | .0 |
| 11301 532325 Registration | 11,640 | 4,734.00 | .00 | .00 | .00 | 6,906.00 | .0 |
| 11301 532332 Mileage | 700 | 370.30 | .00 | .00 | .00 | 329.70 | .0 |
| 11301 532335 Meals | 700 | 294.45 | .00 | .00 | .00 | 405.55 | .0 |
| 11301 532336 Lodging | 1,883 | 574.00 | .00 | .00 | .00 | 1,309.00 | .0 |
| 11301 532339 Other Travel & Tolls | 325 | 56.00 | .00 | .00 | .00 | 269.00 | .0 |
| 11301 532340 Contracted Extraditions | 8,700 | .00 | .00 | .00 | .00 | 8,700.00 | .0 |
| 11301 533225 Telephone & Fax | 525 | 398.73 | .00 | .00 | .00 | 126.27 | .0 |
| 11301 535242 Maintain Machinery & Equi | 3,250 | 3,147.56 | .00 | .00 | .00 | 102.44 | .0 |
| 11301 571004 IP Telephony Allocation | 2,152 | 1,793.30 | .00 | .00 | .00 | 358.70 | .0 |
| 11301 571005 Duplicating Allocation | 389 | 324.20 | .00 | .00 | .00 | 64.80 | .0 |
| 11301 571009 MIS PC Group Allocation | 26,571 | 22,142.50 | .00 | .00 | .00 | 4,428.50 | .0 |
| 11301 571010 MIS Systems Grp Alloc(ISI | 8,696 | 7,246.70 | .00 | .00 | .00 | 1,449.30 | .0 |

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FROM 2021 01 TO 2021 10

| ACCOUNTS FOR: 100 General Fund | REVISED BUDGET | ACTUALS | ENCUMBRANCES | BIENNIUM-TO-DT ACTUALS | BIENNIUM-TO-DT ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|-----------------------------------|-------------------|------------|--------------|---------------------------|--------------------------------|---------------------|-------------|
| 11301 591519 Other Insurance | 6,836 | 6,133.80 | .00 | .00 | .00 | 702.58 | .0 |
| TOTAL General Fund | 1,140,043 | 932,637.94 | .00 | .00 | .00 | 207,404.98 | .0 |
| TOTAL EXPENSES | 1,140,043 | 932,637.94 | .00 | .00 | .00 | 207,404.98 | |

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FROM 2021 01 TO 2021 10

| ACCOUNTS FOR: | REVISED BUDGET | ACTUALS | ENCUMBRANCES | BIENNIUM-TO-DT ACTUALS | BIENNIUM-TO-DT ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|--|----------------|-------------|--------------|------------------------|-----------------------------|------------------|----------|
| 100 General Fund | | | | | | | |
| 13201 County Treasurer | | | | | | | |
| 13201 411100 General Property Taxes | 650,097 | 541,747.10 | .00 | .00 | .00 | 108,349.41 | .0 |
| 13201 411300 DNR Pilot | -55,000 | -61,733.72 | .00 | .00 | .00 | 6,733.72 | .0 |
| 13201 411500 Managed Forest | -5,000 | -3,947.06 | .00 | .00 | .00 | -1,052.94 | .0 |
| 13201 418100 Interest on Taxes | -300,000 | -328,518.72 | .00 | .00 | .00 | 28,518.72 | .0 |
| 13201 441030 Ag Use Conversion Penalty | -20,000 | -21,098.77 | .00 | .00 | .00 | 1,098.77 | .0 |
| 13201 451007 Treasurers Fees | -500 | -525.25 | .00 | .00 | .00 | 25.25 | .0 |
| 13201 481001 Interest & Dividends | -500,000 | -508,758.24 | .00 | .00 | .00 | 8,758.24 | .0 |
| 13201 481004 Fair Market Value Adjustm | 0 | 304,329.55 | .00 | .00 | .00 | -304,329.55 | .0 |
| 13202 Tax Deed Expense | | | | | | | |
| 13202 451030 Foreclosure Reimbursement | 0 | -595.00 | .00 | .00 | .00 | 595.00 | .0 |
| 13202 482002 Rent Of County Property | -5,000 | -396.00 | .00 | .00 | .00 | -4,604.00 | .0 |
| 13202 483005 Gain/Loss-Sale Forclosed | -30,000 | -96,419.21 | .00 | .00 | .00 | 66,419.21 | .0 |
| 13203 Plat Books | | | | | | | |
| 13203 451010 Sale Of Maps & Plat Books | -2,200 | 472.55 | .00 | .00 | .00 | -2,672.55 | .0 |
| 13203 451308 Postage Fees | -100 | -9.00 | .00 | .00 | .00 | -91.00 | .0 |
| TOTAL General Fund | -267,703 | -175,451.77 | .00 | .00 | .00 | -92,251.72 | .0 |
| TOTAL REVENUES | -267,703 | -175,451.77 | .00 | .00 | .00 | -92,251.72 | .0 |

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Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2021 01 TO 2021 10

| ACCOUNTS FOR: | REVISED | ACTUALS | ENCUMBRANCES | BIENNIUM-TO-DT | BIENNIUM-TO-DT | AVAILABLE | PCT |
|--|---------|------------|--------------|----------------|----------------|-----------|------|
| 100 General Fund | BUDGET | | | ACTUALS | ENCUMBRANCES | BUDGET | USED |
| 13201 County Treasurer | | | | | | | |
| 13201 511110 Salary-Permanent Regular | 79,914 | 66,329.29 | .00 | .00 | .00 | 13,584.31 | .0 |
| 13201 511210 Wages-Regular | 37,994 | 31,183.39 | .00 | .00 | .00 | 6,810.12 | .0 |
| 13201 511330 Wages-Longevity Pay | 192 | .00 | .00 | .00 | .00 | 192.00 | .0 |
| 13201 512141 Social Security | 8,500 | 6,918.35 | .00 | .00 | .00 | 1,581.60 | .0 |
| 13201 512142 Retirement (Employer) | 7,972 | 6,582.02 | .00 | .00 | .00 | 1,389.67 | .0 |
| 13201 512144 Health Insurance | 32,061 | 25,284.18 | .00 | .00 | .00 | 6,776.75 | .0 |
| 13201 512145 Life Insurance | 11 | 9.21 | .00 | .00 | .00 | 1.83 | .0 |
| 13201 512151 HSA Contribution | 3,150 | 636.23 | .00 | .00 | .00 | 2,513.77 | .0 |
| 13201 512173 Dental Insurance | 2,318 | 1,723.68 | .00 | .00 | .00 | 594.72 | .0 |
| 13201 521232 Investment Advisor Fees | 31,000 | 26,188.30 | .00 | .00 | .00 | 4,811.70 | .0 |
| 13201 531298 United Parcel Service | 100 | .00 | .00 | .00 | .00 | 100.00 | .0 |
| 13201 531311 Postage & Box Rent | 8,000 | 5,333.30 | .00 | .00 | .00 | 2,666.70 | .0 |
| 13201 531312 Office Supplies | 1,000 | 699.52 | .00 | .00 | .00 | 300.48 | .0 |
| 13201 531313 Printing & Duplicating | 200 | .00 | .00 | .00 | .00 | 200.00 | .0 |
| 13201 531314 Small Items Of Equipment | 200 | .00 | .00 | .00 | .00 | 200.00 | .0 |
| 13201 531321 Publication Of Legal Noti | 3,000 | .00 | .00 | .00 | .00 | 3,000.00 | .0 |
| 13201 531324 Membership Dues | 100 | 100.00 | .00 | .00 | .00 | .00 | .0 |
| 13201 531326 Advertising | 500 | .00 | .00 | .00 | .00 | 500.00 | .0 |
| 13201 532332 Mileage | 200 | .00 | .00 | .00 | .00 | 200.00 | .0 |
| 13201 532335 Meals | 35 | .00 | .00 | .00 | .00 | 35.00 | .0 |
| 13201 532336 Lodging | 400 | .00 | .00 | .00 | .00 | 400.00 | .0 |
| 13201 533225 Telephone & Fax | 100 | 59.31 | .00 | .00 | .00 | 40.69 | .0 |
| 13201 535242 Maintain Machinery & Equi | 200 | 285.62 | .00 | .00 | .00 | -85.62 | .0 |
| 13201 571004 IP Telephony Allocation | 538 | 448.30 | .00 | .00 | .00 | 89.70 | .0 |
| 13201 571005 Duplicating Allocation | 72 | 60.00 | .00 | .00 | .00 | 12.00 | .0 |
| 13201 571009 MIS PC Group Allocation | 8,455 | 7,045.80 | .00 | .00 | .00 | 1,409.20 | .0 |
| 13201 571010 MIS Systems Grp Alloc(ISI | 1,569 | 1,307.50 | .00 | .00 | .00 | 261.50 | .0 |
| 13201 591519 Other Insurance | 1,123 | 981.00 | .00 | .00 | .00 | 142.37 | .0 |
| 13201 593256 Bank Charges | 1,500 | 1,125.60 | .00 | .00 | .00 | 374.40 | .0 |
| 13201 593256 22200 Bank Charges | 0 | 25.00 | .00 | .00 | .00 | -25.00 | .0 |
| 13202 Tax Deed Expense | | | | | | | |
| 13202 521212 Legal | 1,000 | 10.00 | .00 | .00 | .00 | 990.00 | .0 |
| 13202 521255 Paper Service | 1,000 | 381.00 | .00 | .00 | .00 | 619.00 | .0 |
| 13202 521273 Title Search | 5,000 | -12,100.00 | .00 | .00 | .00 | 17,100.00 | .0 |
| 13202 529299 Purchase Care & Services | 3,000 | .00 | .00 | .00 | .00 | 3,000.00 | .0 |

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FROM 2021 01 TO 2021 10

| ACCOUNTS FOR: | REVISED BUDGET | ACTUALS | ENCUMBRANCES | BIENNIUM-TO-DT ACTUALS | BIENNIUM-TO-DT ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|--|----------------|------------|--------------|------------------------|-----------------------------|------------------|----------|
| 100 General Fund | | | | | | | |
| 13202 531311 Postage & Box Rent | 600 | 365.47 | .00 | .00 | .00 | 234.53 | .0 |
| 13202 531313 Printing & Duplicating | 400 | .00 | .00 | .00 | .00 | 400.00 | .0 |
| 13202 531321 Publication Of Legal Noti | 15,000 | 11,330.76 | .00 | .00 | .00 | 3,669.24 | .0 |
| 13202 531326 Advertising | 2,000 | .00 | .00 | .00 | .00 | 2,000.00 | .0 |
| 13202 533221 Water | 2,000 | .00 | .00 | .00 | .00 | 2,000.00 | .0 |
| 13202 593742 Uncollected Taxes | 5,000 | 1,374.84 | .00 | .00 | .00 | 3,625.16 | .0 |
| 13203 Plat Books | | | | | | | |
| 13203 531349 Other Operating Expenses | 2,300 | .00 | .00 | .00 | .00 | 2,300.00 | .0 |
| TOTAL General Fund | 267,703 | 183,687.67 | .00 | .00 | .00 | 84,015.82 | .0 |
| TOTAL EXPENSES | 267,703 | 183,687.67 | .00 | .00 | .00 | 84,015.82 | |

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

| Ledger Date | Description | General (599900) | Other (599908) | Vested Benefits (599909) | Authority |
|------------------------|--|-----------------------------|---------------------------|---|-------------------|
| 1-Jan-21 | Tax Levy | 518,579.00 | 105,960.00 | 300,000.00 | |
| 5-Nov-20 | Transfer to Clerk of Courts for Farm Drainage Board | (10,000.00) | | | Finance Committee |
| 9-Mar-21 | Carryforward | | 3,376,000.00 | | County Board |
| 6-May-21 | Transfer to Zoning for WeEnergies project | (10,000.00) | | | Finance Committee |
| 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 |
| 4-Nov-21 | Transfer to support United Way | (30,000.00) | | | Finance Committee |
| | Total amount available | 187,948.00 | 3,481,960.00 | 300,000.00 | |
| | Net | 187,948.00 | 3,481,960.00 | 300,000.00 | |