

AGENDA

Joint Executive, Finance and Human Resources Committee

Videoconference OR

Jefferson County Courthouse
311 S. Center Avenue, Room 202
Jefferson, WI 53549

Thursday, March 3, 2022

8:30 a.m.

Executive Committee Members

Amy Rinard, Chair; Jim Braughler, Vice Chair; Conor Nelan, Secretary; Steve Nass; Michael Wineke

Finance Committee Members

Richard Jones, Chair, George Jaeckel, Vice Chair; Russell Kutz, Secretary; Conor Nelan, Amy Rinard

Human Resources Committee Members

Jim Braughler, Chair; Michael Wineke, Vice Chair; Laura Payne, Secretary; Joan Fitzgerald, Brandon White

Register in advance for this meeting:

https://us06web.zoom.us/meeting/register/tJMocuCvpj4vHdbpKQyglAcWm_rKSxeOauzu

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

1. Call to Order
2. Roll Call
3. Certification of Compliance with Open Meetings Law
4. Review of Agenda
5. Public Comment (Members of the public who wish to address the committee on specific agenda items must register at this time)
6. Communications
7. Presentation of FY 2021 Fiscal Results, Fund Balance Status and Recommendations for FY 2022 Budget Amendment and Carryover
8. Discussion and Possible Action on Authorizing Contingency Fund Transfer to Offset FY 2021 department deficits and amending the 2021 Budget
9. Discussion and Possible Action to carry over budget appropriations from FY 2021 to FY 2022 and amend the FY 2022 Budget
 1. Discussion and Possible Action on staffing recommendation (HR Committee)
 2. Discussion and Possible Action on ARPA Reallocation (Finance and Executive Committee)
 3. Discussion and Possible Action on Amending the FY 2022 Budget (Finance Committee)
10. Discussion and possible action on tentative future meeting schedule and agenda items
11. Adjourn

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.

Fund Balance Policy Application

For Budget Year 2023

	General Fund		Health Department
Audited fund balance, 12/31/21	\$ 42,628,557		
Unadjusted fund balance, 12/31/21		42,628,557	753,012
Less non-spendable fund balances:			
Inventory	(31,191)		
Deposits held by WMMIC (\$783,000-not included in policy)	-		
Delinquent property taxes	(1,084,869)		
RLF receivable	(299,980)		
Prepaid expenditures	(946,728)	(2,362,768)	(16,123)
Less restricted fund balances			
Other restricted fund balances by departments	(1,750,761)	(1,750,761)	-
Less committed fund balances			
Liability insurance claims outstanding (including IBNR)	(512,548)	(512,548)	
Less assigned fund balances			
Fund balance applied against 2022 tax levy	(469,575)		
Fund balance applied against 2022 tax levy-Health	-		-
Other assigned fund balances by departments	(11,086,302)		(87,196)
Fund balance assigned for 2022 MIS budget	-	(11,555,877)	
Vested holiday pay	(1,163)		
Vested sick pay reserve	(1,298,517)		
Elected sick pay reserve	(62,740)		
Vested vacation pay reserve	(2,259,639)		
Vested comp pay reserve	(77,841)	(3,699,899) *	
Less assigned fund balance for working capital			
Health Dept working capital surplus	-	-	
Add loss/(subtract gain) on unrealized market value of investments		309,500	
Unassigned fund balance, 12/31/21		23,056,203	649,693
Working Capital			
Total budgeted expenditures (2022 budget)	88,970,773		2,490,062
Broadband reserve - \$750,000			
Cyber insurance reserve - \$300,000			
Working capital (required two month minimum)	(14,828,462)		(415,010)
Working capital (three months goal)	(7,414,231)	(22,242,693)	(207,505)
Unassigned fund balance less working capital 12/31/21		813,510	27,178
Less County Board actions during 2021			
Net "available" unassigned fund balance		813,510	27,178

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

Jefferson County
 Departmental Surplus (Deficit) Recap
 For the Year Ended December 31, 2021

Dept	Department	Expenditures (Over) Under Budget	Deficit Transfer			Amended Surplus (Deficit)
			Contingency Fund	General Fund Balance	Revenue not budgeted	
000	General Revenues	4,025,283	-	-	-	4,025,283
001	County Board	27,895	-	-	-	27,895
003	Economic Development	33,483	-	-	-	33,483
004	Human Resources	169,493	-	-	-	169,493
008	County Administrator	206,696	-	-	-	206,696
010	Register of Deeds	48,021	-	-	-	48,021
012	County Clerk	(58,190)	58,190	-	-	-
013	Land Information	114,081	-	-	-	114,081
014	County Treasurer	27,367	-	-	-	27,367
016	District Attorney	(23,146)	23,150	-	-	4
017	Corporation Counsel	188	-	-	-	188
018	Parks	1,859,671	-	-	-	1,859,671
019	Central Services	322,944	-	-	-	322,944
020	Sheriff	1,060,836	-	-	-	1,060,836
023	Child Support	29,558	-	-	-	29,558
024	Clerk of Courts	662,533	-	-	-	662,533
025	Medical Examiner	38,692	-	-	-	38,692
026	Finance	554,900	-	-	-	554,900
027	Emergency Management	462,249	-	-	-	462,249
053	Veterans Services	13,657	-	-	-	13,657
068	UW Extension	75,116	-	-	-	75,116
069	Fair Park	148,910	-	-	-	148,910
070	Land Conservation	44,779	-	-	-	44,779
071	Zoning	34,984	-	-	-	34,984
099	Library System	(879)	880	-	-	1
General Fund totals		9,879,121	82,220	-	-	9,961,341
240	Health	279,639	-	-	-	279,639
250	Human Services	1,057,575	-	-	-	1,057,575
300	Debt Service	-	-	-	-	-
400	Capital Projects	1,013,559	-	-	-	1,013,559
700	Highway	501,858	-	-	-	501,858
710	Fleet Management	84,899	-	-	-	84,899
750	MIS	384,742	-	-	-	384,742
County totals		13,201,393	82,220	-	-	13,283,613

<u>Fund</u>	<u>Description</u>	<u>Beginning Fund Balance</u>	<u>Surplus/ (Deficit)</u>	<u>Estimated Additional Activity</u>	<u>Ending Fund Balance</u>	<u>Percentage Change</u>
100	General Fund	37,109,218	4,219,339	1,300,000	42,628,557	14.9%
240	Health Department	591,561	161,451	-	753,012	27.3%
250	Human Services Department	1,521,602	1,564,248	(1,300,000)	1,785,850	17.4%
300	Debt Service	119,243	266,264	-	385,507	0.0%
400	Capital Projects	4,375,169	5,067,630	-	9,442,799	115.8%
500	Highway	31,651,335	1,152,364	-	32,803,699	3.6%
700	MIS	-	11,975	-	11,975	0.0%
710	Fleet	309,791	143,445	-	453,236	0.0%
Total Funds		75,677,919	12,586,716	-	88,264,635	16.6%

RESOLUTION NO. 2021-__

Authorizing contingency fund transfer to offset fiscal year 2021 departmental deficits

Executive Summary

At year end, the County Administrator requests a budget transfer from contingency or general funds to offset department deficits. This request was reviewed by the joint Executive, Human Resources and Finance Committee and acted on by the County Board for approval. This resolution will authorize transferring \$82,190 from the contingency fund to various county departments due to expenditures in excess of appropriations in fiscal year 2021. The joint Executive, Human Resources and Finance Committee considered this resolution at its March 3, 2022 meeting and recommended forwarding to the County Board for approval.

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

WHEREAS, due to circumstances arising after the 2021 budget was adopted, the following transfers of funds from the contingency appropriation account are necessary as indicated to close the accounting books for 2021:

<u>Department</u>	<u>Org Code</u>	<u>Account Number</u>	<u>Deficit Amount</u>	<u>Source</u>
County Clerk	11702	599999	\$ 58,190	Contingency
District Attorney	11801	599999	23,150	Contingency
Library	12701	599999	<u>880</u>	Contingency
Total			<u>\$ 82,220</u>	

WHEREAS, the joint Executive, Human Resources and Finance Committee recommends that the above expenditures in excess of appropriations be funded by transferring \$82,190 from contingency; and

NOW, THEREFORE, BE IT RESOLVED that the aforementioned increases in revenues and transfers of funds are hereby approved and the 2021 budget is amended to reflect the same.

Fiscal Note:

Changes in software and election security processes during 2020 raised costs for multi-year licenses and support in 2021, and printing costs for mail-in ballots increased due to an increase in mail-in ballots requested; and

Changes in health benefits during open enrollment after the budget process occurred in the District Attorney's office, leading to an unexpected increase in health insurance costs, and paper service costs escalated as trials were rescheduled; and

Administrative expenses in the Library exceeded budget by \$880;

As a budget amendment, this resolution requires twenty 20 out of 30 affirmative votes from the total membership of the County Board for passage.

Ayes _____ Noes _____ Abstain _____ Absent _____ Vacant _____

Requested by
Joint Executive, Human Resources and Finance Committee

3-8-2022

Jefferson County
 Departmental Surplus (Deficit) Recap
 For the Year Ended December 31, 2021

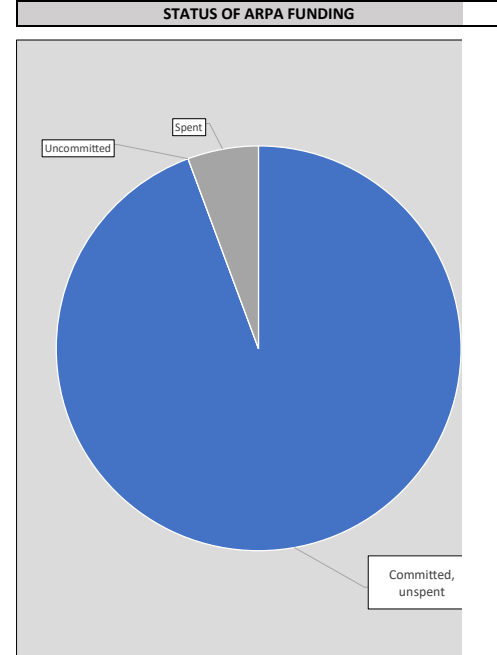
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012	County Clerk	(58,190)	58,190	-	-	-
013	Land Information	114,081	-	-	-	114,081
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016	District Attorney	(23,146)	23,150	-	-	4
017	Corporation Counsel	188	-	-	-	188
018	Parks	1,859,671	-	-	-	1,859,671
019	Central Services	322,944	-	-	-	322,944
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026	Finance	554,900	-	-	-	554,900
027	Emergency Management	462,249	-	-	-	462,249
053	Veterans Services	13,657	-	-	-	13,657
068	UW Extension	75,116	-	-	-	75,116
069	Fair Park	148,910	-	-	-	148,910
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071	Zoning	34,984	-	-	-	34,984
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400	Capital Projects	1,013,559	-	-	-	1,013,559
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500	Highway	31,651,335	1,152,364	-	32,803,699	3.6%
700	MIS	-	11,975	-	11,975	0.0%
710	Fleet	309,791	143,445	-	453,236	0.0%
Total Funds		75,677,919	12,586,716	-	88,264,635	16.6%

JEFFERSON COUNTY ARPA FUNDS

TOTAL - \$16,465,385

Original Budget	Amendment	Amended Budget	Amount Spent	Project Description
-	25	25	25	General administration
550,000	(140,000)	410,000	356,490	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		2,135,000	15,000	Match for potential broadband expansion grants
295,000	-	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	-	195,000	-	Hire an additional full time staff person to assist those veterans that were negatively impacted by COVID-19.
240,000	-	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	108,000	342,000	341,546	South Campus Water Main replacement
130,000	-	130,000	-	Replace HVAC system in Workforce Development Building to improve ventilation
115,000	-	115,000	-	Replace lighting in Human Services Building with LED
300,000	-	300,000	80,642	Technology purchases to support remote work for COVID mitigation or operational recovery
195,000	-	195,000	-	Increase part time mental health nurse in Jail to full time
250,000	-	250,000	102,550	Engage Discover Wisconsin for a 3-year marketing campaign to promote tourism that was impacted by COVID-19
500,000	-	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	-	7,000,000	-	Replace HVAC system in County Courthouse, Sheriff complex, and Jail to improve ventilation
350,000	-	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	-	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 or workforce housing opportunities.
350,000	-	350,000	-	Remodel UW Extension lower level for potential Human Service expansion to assist those impacted by COVID-19
1,000,000	(500,000)	500,000	-	Economic assistance to individuals and non-profit organizations
100,000		100,000	-	Psychotherapist position for ATC/DTC (housed in HS)
200,000	(100,000)	100,000	-	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	(500,000)	500,000	30,098	Reserve for future Public Health expenses related to COVID
-	1,000,000	1,000,000	-	Match for potential DOT/Highway project grants (Infrastructure Bill)
	258,385	258,385		Recruitment and Retention Specialist
200,000		200,000	-	Clean Water initiatives
16,339,000	126,385	16,465,385	926,351	Total committed/spent to date



JEFFERSON COUNTY
Proposed 2022 Budget Adjustment
for position changes and acceptance of grants

Org	Object	Project	Amount	Increase/ (Decrease)	Description	Purpose
11401	511210		4,495	I	Wages - regular	Unfund Deputy Court Clerk and Create Judicial Assistant
11401	512141		344	I	Social Security	Unfund Deputy Court Clerk and Create Judicial Assistant
11401	512142		292	I	Retirement	Unfund Deputy Court Clerk and Create Judicial Assistant
11001	599900		5,131	D	Contingency	Unfund Deputy Court Clerk and Create Judicial Assistant
63022011	511210	65000	50,223	I	Wages - regular	Create Psychotherapist
63022011	512141	65000	3,781	I	Social Security	Create Psychotherapist
63022011	512144	65000	12,451	I	Health Insurance	Create Psychotherapist
63022011	512173	65000	828	I	Dental Insurance	Create Psychotherapist
63022011	512151	65000	938	I	HSA contribution	Create Psychotherapist
63022011	511145	65000	9	I	Life Insurance	Create Psychotherapist
63022011	511142	65000	3,265	I	Retirement	Create Psychotherapist
63022011	485200	65000	35,748	I	Donations - Restricted	Create Psychotherapist
63022011	484001	65000	35,748	I	Insurance Recovery	Create Psychotherapist
63022011	511210	65000	36,910	I	Wages - regular	Create HSP/Opioid Case Manager
63022011	512141	65000	2,763	I	Social Security	Create HSP/Opioid Case Manager
63022011	512144	65000	12,451	I	Health Insurance	Create HSP/Opioid Case Manager
63022011	512173	65000	828	I	Dental Insurance	Create HSP/Opioid Case Manager
63022011	512151	65000	938	I	HSA contribution	Create HSP/Opioid Case Manager
63022011	512145	65000	9	I	Life Insurance	Create HSP/Opioid Case Manager
63022011	512142	65000	2,399	I	Retirement	Create HSP/Opioid Case Manager
63022011	421001	opioid	56,298	I	State aid	Create HSP/Opioid Case Manager
63022011	511110	65000	74,336	I	Wages - regular	Create Behavioral Health Division Manager
63022011	512141	65000	5,626	I	Social Security	Create Behavioral Health Division Manager
63022011	512144	65000	12,451	I	Health Insurance	Create Behavioral Health Division Manager
63022011	512173	65000	828	I	Dental Insurance	Create Behavioral Health Division Manager
63022011	512151	65000	938	I	HSA contribution	Create Behavioral Health Division Manager
63022011	512145	65000	9	I	Life Insurance	Create Behavioral Health Division Manager
63022011	512142	65000	4,832	I	Retirement	Create Behavioral Health Division Manager
25	699999		99,020	D	Applied Fund Balance	Create Behavioral Health Division Manager
63027011	511210	65003	11,435	I	Wages - regular	Increase Crisis Stabilization Worker to full time
63027011	512141	65003	814	I	Social Security	Increase Crisis Stabilization Worker to full time
63027011	512144	65003	12,451	I	Health Insurance	Increase Crisis Stabilization Worker to full time
63027011	512173	65003	828	I	Dental Insurance	Increase Crisis Stabilization Worker to full time
63027011	512151	65003	938	I	HSA contribution	Increase Crisis Stabilization Worker to full time
63027011	512145	65003	9	I	Life Insurance	Increase Crisis Stabilization Worker to full time
63027011	512142	65003	1,993	I	Retirement	Increase Crisis Stabilization Worker to full time
25	699999		28,468	D	Applied Fund Balance	Increase Crisis Stabilization Worker to full time
63028011	511210	65007	43,144	I	Wages - regular	Create Intake Worker
63028011	512141	65007	3,240	I	Social Security	Create Intake Worker
63028011	512144	65007	12,451	I	Health Insurance	Create Intake Worker
63028011	512173	65007	828	I	Dental Insurance	Create Intake Worker
63028011	512151	65007	938	I	HSA contribution	Create Intake Worker
63028011	512145	65007	9	I	Life Insurance	Create Intake Worker
63028011	512142	65007	2,804	I	Retirement	Create Intake Worker
63028011	485200	65007	63,414	I	Donations - Restricted	Create Intake Worker
65013000	511210	65040	28,901	I	Wages - regular	Create Admin Assistant
65013000	512141	65040	2,150	I	Social Security	Create Admin Assistant
65013000	512144	65040	12,451	I	Health Insurance	Create Admin Assistant
65013000	512173	65040	828	I	Dental Insurance	Create Admin Assistant
65013000	512151	65040	938	I	HSA contribution	Create Admin Assistant
65013000	512145	65040	9	I	Life Insurance	Create Admin Assistant
65013000	512142	65040	1,879	I	Retirement	Create Admin Assistant
65013000	485200	65040	20,000	I	Donations - Restricted	Create Admin Assistant
25	699999		8,901	D	Applied Fund Balance	Create Admin Assistant
62082048	511210	65048	36,910	I	Wages - regular	Create ADRC Specialist
62082048	512141	65048	2,763	I	Social Security	Create ADRC Specialist
62082048	512144	65048	12,451	I	Health Insurance	Create ADRC Specialist
62082048	512173	65048	828	I	Dental Insurance	Create ADRC Specialist
62082048	512151	65048	938	I	HSA contribution	Create ADRC Specialist
62082048	512145	65048	9	I	Life Insurance	Create ADRC Specialist
62082048	512142	65048	2,399	I	Retirement	Create ADRC Specialist
62082048	421001	65048	42,519	I	State aid	Create ADRC Specialist
25	699999		13,779	D	Applied Fund Balance	Create ADRC Specialist
12301	511210	ARPA	45,625	I	Wages - regular	Create Recruitment and Retention Specialist
12301	512141	ARPA	3,429	I	Social Security	Create Recruitment and Retention Specialist
12301	512144	ARPA	12,451	I	Health Insurance	Create Recruitment and Retention Specialist

JEFFERSON COUNTY
Proposed 2022 Budget Adjustment
for position changes and acceptance of grants

Org	Object	Project	Amount	Increase/ (Decrease)	Description	Purpose
12301	512173	ARPA	828	I	Dental Insurance	Create Recruitment and Retention Specialist
12301	512151	ARPA	938	I	HSA contribution	Create Recruitment and Retention Specialist
12301	512145	ARPA	9	I	Life Insurance	Create Recruitment and Retention Specialist
12301	512142	ARPA	2,966	I	Retirement	Create Recruitment and Retention Specialist
12301	424001	ARPA	66,246	I	Federal Grants	Create Recruitment and Retention Specialist
12101	421001	tourism	242,000	I	State aid	Tourism Capital Investment Grant
12101	594810	tourism	80,000	I	Capital Equipment	Expand fiber
12101	594810	tourism	40,000	I	Capital Equipment	Upgrade AV equipment
12101	594821	tourism	50,000	I	Capital Improvement - Land	Electrical/plumbing upgrades to campsites
12101	594822	tourism	50,000	I	Capital Improvement - Building	Partition system in Activity Center
12101	594822	tourism	22,000	I	Capital Improvement - Building	Replace windows and doors in Activity Center
11301	531303		15,747	I	Computer Equipment and Software	Budget additional revenue received in 2022
11301	531312		1,650	I	Office Supplies	Budget additional revenue received in 2022
11301	421001		10,967	I	State aid	Budget additional revenue received in 2022
11301	421012		6,430	I	State Aid - CS	Budget additional revenue received in 2022
13101	421001		23,295	I	State aid	Occupant Restraint Grant
13101	511210		23,295	I	Wages - overtime	Occupant Restraint Grant
13101	421001		40,000	I	State aid	Speeding Grant
13101	511210		40,000	I	Wages - overtime	Speeding Grant
12404	421001	TBD	18,522	I	State aid	Producer-led Watershed Grant
12404	485200	TBD	3,000	I	Donations - Restricted	Producer-led Watershed Grant
12404	529299	TBD	21,522	I	Purchased Care and Services	Producer-led Watershed Grant

**JEFFERSON COUNTY
CARRYOVER REQUESTS - 2021 TO 2022**

Note: When it states "as for 2022 budget" this is what is in the 2022 budget that was estimated as carryover, there may be another line item to adjust that amount to actual.								
Department	Bus Unit	Acct #	Proj	Explanation	County Administrator Recommendation			Total
					Non-Spendable Fund Bal	Restricted	Assigned	
General Rev and Exp	11001	130*		Long-term receivables and delinquent property taxes	1,642,897.63			
General Rev and Exp	11001	1610*		Inventory	25,341.37			
General Rev and Exp	11001	1620*		Prepaid assets	946,728.01			
General Rev and Exp	11001	594808		Resolution 2015-36 Purchase Park Land of of County Hwy A			34,122.00	
General Rev and Exp	11001	594808		Resolution 2016- Purchase Property at 302 & 304 S Center and 201 E Dodge St			9,882.26	
General Rev and Exp	11001	521219		Carry forward professional services budget			12,451.94	
General Rev and Exp	11001	611104		Courthouse Project Reserve (\$1 mil Techonology; \$1 mil FFE; \$625,000 (parking lot, Storage Building)			2,635,000.00	
General Rev and Exp	11002	599908		COVID recovery - non-Health Department related			500,000.00	
General Rev and Exp	11002	599908		Organizational projects - evaluation restructuring/codification of policies and ordinances			100,000.00	
General Rev and Exp	11002	599908		Courthouse/Interurban Trail seed funds (look at chaning to Phase 3 match)			750,000.00	
General Rev and Exp	11002	599908		Series 2013A Highway Bond - Prepay April 1 2023			2,090,000.00	
General Rev and Exp	11002	599908		Health Insurance Reserve			500,000.00	
General Rev and Exp	11003	699700		Revolving Loan Fund carryover			567,958.22	9,814,381.43
Administration	11101	521219		Payment to United Way			30,000.00	
Administration	11101	532325		Professional Development carryover			3,294.60	
Administration	11101	521219		WEDC Housing Study			17,500.00	50,794.60
Central Services	11201	594822		Replace jail door operator system			202,715.00	202,715.00
Clerk of Courts	11401	521219		Additional funds needed to resolve cases carrying over from 2020/2021			75,000.00	
Clerk of Courts	11401	529183		Additional funds needed to resolve cases carrying over from 2020/2021			10,000.00	
Clerk of Courts	11408	521219		Additional funds needed to resolve cases carrying over from 2020/2021			4,875.00	
Clerk of Courts	11408	529160		Additional funds needed to resolve cases carrying over from 2020/2021			4,860.98	94,735.98
County Board	11602	593409		Remaining 2017 budget for Literacy Council			2,500.00	
County Board	11603	699700		Historical Commission restricted funds carried forward from 2019		5,367.39		7,867.39
County Clerk	11705	699700		Adjust beginning carryover to actual amount		(6.50)		
County Clerk	11705	699700		Budgeted carryover for 2022		0.00		(6.50)
Economic Development	11901	699701		JCEDC vested benefit reserve budgeted for 2022		34,125.50		
Economic Development	11901	699701		Adjust beginning vested benefit carryover to actual amount		(1,198.00)		
Economic Development	11901	699700		Budgeted operating carryover for 2022		259,358.24		
Economic Development	11901	699700		Adjust beginning operating carryover to actual amount		26,314.53		
Economic Development	11901			County Contribution - Transition			75,000.00	
Economic Development	11902	699701		Homeowner vested benefit reserve budgeted for 2022		6,855.23		
Economic Development	11902	699701		Adjust beginning vested benefit carryover to actual amount		1,130.39		
Economic Development	11902	699700		Budgeted carryover for 2022		105,533.52		
Economic Development	11902	699700		Adjust beginning carryover to actual amount		24,445.92		531,565.33
Emergency Mgmt	12003	699992		Matching funds for Flood Mitigation Plan			300,000.00	
Emergency Mgmt	12006	699992		Revenue from Hazmat-Train Derailment-Replace supplies			7.85	300,007.85
Fair Park	12101	521219		Feasibility study			30,000.00	
Fair Park	12101	594810		Carryall utility cart not purchased in 2021			16,000.00	
Fair Park	12101	594810		Replace doors and windows not purchased in 2021			18,000.00	
Fair Park	12101	591810		Security cameras not purchased in 2021			10,000.00	
Fair Park	12101	594821		Blacktop seal coating not purchased in 2021			25,000.00	
Fair Park	12103	699800		Adjust beginning carryover to actual amount		35,416.77		
Fair Park	12103	699800		Budgeted carryover for 2022		0.00		134,416.77
Finance Department	12201	594818		Munis Upgrade including Enterprise Asset Management			160,000.00	160,000.00

**JEFFERSON COUNTY
CARRYOVER REQUESTS - 2021 TO 2022**

Department	Bus Unit	Acct #	Proj	Explanation	Non-Spendable Fund Bal	Restricted	Assigned	Total
Human Resources	12301	521219		Assistance with Personnel Ordinance			7,880.00	
Human Resources	12301	521228		Labor negotiations			6,000.00	
Human Resources	12301	521219		Outside labor counsel			3,000.00	
Human Resources	12301	594818		ERP System (Tyler Munis)			11,000.00	
Human Resources	12301	521228		Training and professional development for County staff			5,000.00	32,880.00
Land Conservation	12404	699700	24404	Multi-Discharger funds		24,153.72		
Land Conservation	12404	529299	24404	Add \$24,153.72 to Purchased Care and Services				
Land Conservation	12407	699700		Adjust beginning carryover to actual amount			(4,989.20)	
Land Conservation	12407	699800		Farmland Preservation, capital as per 2019 budget			135,756.69	154,921.21
Land Information	12503	699700		Adjust beginning carryover to actual amount		155,262.36		
Land Information	12503	699700		Budgeted carryover for 2022		120,428.94		275,691.30
MIS	77001	531307		Office 365 licenses			59,670.00	
MIS	77001	521220		Security Assessment - FRSecure			32,500.00	92,170.00
Parks Department	12801	594821		Pohlman Park Silo Improvements			8,800.00	
Parks Department	12801	594810		Replace 2007 Ford F-250			54,000.00	
Parks Department	12801	594810		Replace mower hauler trailer			9,500.00	
Parks Department	12804	594822		Replace Korth Park Shelter Curtains			20,000.00	
Parks Department	12808	594821		Holtzhueter State Park parking lot resurface			10,000.00	
Parks Department	12811	594821		Dog Park - update entrance 2 and 3			36,000.00	
Parks Department	12802	699800		Carol Liddle estate funds,budgeted carryover for 2022		58,562.13		
Parks Department	12802	699800		Adjust beginning carryover to actual amount		50.23		
Parks Department	12803	699700		Remaining Carlin Weld Parks funds, restricted by source		4,523.71		
Parks Department	12804	699700		Acquisition of land adjacent to Korth Park			112,500.00	
Parks Department	12805	699700		Adjust beginning carryover to actual amount			1,573.35	
Parks Department	12805	699700		Carnes Park Development funds as per 2022 budget			257,406.18	
Parks Department	12805	699700	28151	Henessy Memorial			5,000.00	
Parks Department	12805	699700	28152	Hovel Memorial			1,050.00	
Parks Department	12805	699700	28153	Carnes East Building Restoration			10,000.00	
Parks Department	12805	699700	28154	Mary Adams future land acquisition/improvements to birding			10,000.00	
Parks Department	12805	699700	28155	Linton Memorial			950.00	
Parks Department	12805	699700	28156	Mason Memorial			10,410.00	
Parks Department	12807	699700		Remaining Garman Nature Preserve, budgeted carryover for 2022		28,000.00		
Parks Department	12807	699700		Adjust beginning carryover to actual amount		10,596.60		
Parks Department	12808	699700		Glacial Heritage, budgeted carryover for 2022		4,436.42		
Parks Department	12808	699700		Adjust beginning carryover to actual amount		15,000.00		
Parks Department	12810	699800	28102	Mountain bike park		4,056.24		
Parks Department	12810	699700	28101	TAP Grant matching funds/Phase III Interurban Trail			479,840.92	
Parks Department	12810	421099	28101	Budget adjustment for Interurban Trail capital expense - 1,216,564.87				
Parks Department	12810	594821	28101	Budget adjustment for Interurban Trail capital revenue- 620,347.48				
Parks Department	12811	699992		Remaining Dog Park funds as per 2022 budget			39,410.05	
Parks Department	12811	699992		Adjust beginning carryover to actual amount			52,046.83	
Parks Department	12813	521220		Flood Mitigation Property Management Plan			35,000.00	
Parks Department	12826	699700		(Upper) Rock Lake Park Mountain Bike Park Donation			500.00	1,279,212.66
Planning/Zoning	12902	699700		Adjust beginning carryover to actual amount		25,088.06		
Planning/Zoning	12902	699700		Solid Waste funds as per 2021 budget		246,156.92		271,244.98
Register of Deeds	13001	591818		Back indexing			150,390.00	

**JEFFERSON COUNTY
CARRYOVER REQUESTS - 2021 TO 2022**

Department	Bus Unit	Acct #	Proj	Explanation	Non-Spendable Fund Bal	Restricted	Assigned	Total
Sheriff Department	13101	531317		Ammunition			6,224.68	
Sheriff Department	13101	531317		Ammunition			1,247.74	
Sheriff Department	13101	531314		COBAN in squad video camera system			3,845.00	
Sheriff Department	13101	594818		CIS Server Project			4,892.50	
Sheriff Department	13101	594818		Tracs software project			7,500.00	
Sheriff Department	various			Adjust for denied expenses			(75,390.00)	
Sheriff Department	13103	531303	90030	Communications upgrade project - ongoing licensing and support			627,550.70	
Sheriff Department	13103	594810	90030	Communications upgrade project - consultant balance			78,671.25	
Sheriff Department	13105	594819		Fencing at shooting range			20,000.00	
Sheriff Department	13106	521219		PREA audit for Jail			5,000.00	
Sheriff Department	13106	699700	31602	Jail health fund reserve			100,000.00	
Sheriff Department	13108	699700		Jail assessment funds restricted by Wisconsin Statutes per 2022 budget		238,008.87		
Sheriff Department	13108	699700		Adjust beginning carryover to actual amount		(45,943.72)		
Sheriff Department	13109	699992	31901	Remaining restricted donations -- K-9 related per 2022 budget		0.00		
Sheriff Department	13109	699992	31901	Adjust beginning carryover to actual amount		58,981.64		
Sheriff Department	13109	699992	31902	Remaining restricted donations -- Community Program per 2022 budget		0.00		
Sheriff Department	13109	699992	31902	Adjust beginning carryover to actual amount		9,884.91		
Sheriff Department	13109	699992	31904	Remaining restricted donations -- Honor Guard per 2022 budget		0.00		
Sheriff Department	13109	699992	31904	Adjust beginning carryover to actual amount		3,463.89		
Sheriff Department	13109	699992	31906	Remaining restricted donations -- Tactical Air Wing per 2022 budget		94.00		
Sheriff Department	13109	699992	31907	Remaining restricted donations -- Dive Team per 2022 budget		0.00		
Sheriff Department	13109	699992	31907	Adjust beginning carryover to actual amount		6,340.36		
Sheriff Department	13109	699992	31908	Remaining restricted donations -- DTF (included in 2022 budget)		624.19		
Sheriff Department	13110	699992		Funds restricted by source -- Drug Education as per 2022 budget		1,688.99		
Sheriff Department	13110	699992		Adjust beginning carryover to actual amount		0.99		
Sheriff Department	13111	699992		Funds restricted by source -- Drug Restitution as per 2022 budget		8,617.50		
Sheriff Department	13111	699992		Adjust beginning carryover to actual amount		1,385.16		
Sheriff Department	13112	699992		Funds restricted by source -- Vehicle Forfeiture as per 2022 budget		13,998.71		
Sheriff Department	13112	699992		Adjust beginning carryover to actual amount		0.00		
Sheriff Department	13113	699992		Funds restricted by source -- Drug Task Force - 2022 budget		0.00		
Sheriff Department	13113	699992		Adjust beginning carryover to actual amount		2,034.83		
Sheriff Department	13114	699992		Funds restricted by source -- Federal Forfeitures as per 2022 budget		184,895.51		
Sheriff Department	13114	699992		Adjust beginning carryover to actual amount		36,379.46		
Sheriff Department	13115	699992		Funds restricted by source -- CEASE Marijuana as per 2022 budget		201.00		
Sheriff Department	13116	699992		Funds restricted by source -- State Forfeitures as per 2022 budget		36,424.82		
Sheriff Department	13116	699992		Adjust beginning carryover to actual amount		21.56		1,336,644.54
UW Extension	13301	594813		LVT Flooring for lower level			11,500.00	
UW Extension	13301	594813		Upgrade technology in Rooms 8 and 9			8,000.00	
UW Extension	13302	699700		UWEX Program as per 2022 budget			988.48	
UW Extension	13302	699700		Adjust beginning carryover to actual amount			0.00	
UW Extension	13303	699700		Remaining funds Agricultural program as per 2022 budget			6,308.54	
UW Extension	13303	699700		Adjust beginning carryover to actual amount			0.00	
UW Extension	13303780	699700		Remaining funds Master Gardener Program as per 2022 budget			2,610.67	
UW Extension	13303780	699700		Adjust beginning carryover to actual amount			0.00	
UW Extension	13303781	699700		Pesticide Programs as per 2022 budget			6,214.23	
UW Extension	13303781	699700		Adjust beginning carryover to actual amount			0.00	
UW Extension	13303782	699700		Tractor Safety Program as per 2022 budget			4,255.24	
UW Extension	13303782	699700		Adjust beginning carryover to actual amount			0.00	39,877.16
Veterans Services	13402	699992		Gift card inventory reserve	5,850.00			
Veterans Services	13402	699992		Budgeted carryover for 2022			0.00	
Veterans Services	13402	699992		Adjust beginning carryover to actual amount			22,519.92	28,369.92
Fleet Management	71000	594811		Fleet modernization			500,000.00	500,000.00
General Fund Totals					2,620,817.01	1,750,760.99	11,086,301.62	15,457,879.62

**JEFFERSON COUNTY
CARRYOVER REQUESTS - 2021 TO 2022**

Department	Bus Unit	Acct #	Proj	Explanation	Non-Spendable Fund Bal	Restricted	Assigned	Total
Health Department	24	351300		Prepaid asset reserve (Prepaid Health Ins paid by Employer)	16,123.47			
Health Department	24	354900		Working capital (3 Month Operating Expense)		622,515.00		
Health Department	24	351000		Restricted for Health Department services		27,177.05		
Health Department	4122	699999		Drug Free Communities Grant		39,349.01		
Health Department	4123	699999		Drug Free Coalition donations		3,733.47		
Health Department	4126	699999		Non-grant related funding		44,114.00		753,012.00
Human Services	25	353100		Prepaid asset reserve	224,726.40			
Human Services	63020911	531344	66001	Donation Account - Mental Health Recovery		1,424.79		
Human Services	63020911	531344	66002	Donation Account - Zero Suicide		2,103.41		
Human Services	63020911	531344	66003	Donation Account - Diversity Committee		(861.00)		
Human Services	65060900	531344	66009	Donation Account - C&F Basket Sale		429.00		
Human Services	65060900	531344	66011	Donation Account - Child Abuse		10,536.37		
Human Services	65060900	531344	66012	Donation Account - Child/Family		1,889.60		
Human Services	65060900	531344	66015	Donation Account - Homeless Families		500.00		
Human Services	65060900	531344	66016	Donation Account - Foster Parents		1,316.39		
Human Services	65060900	531344	66017	Donation Account - FP Recruit		2,811.07		
Human Services	65050900	531344	66018	Donation Account- Juvenile Justice		1,671.30		
Human Services	65070900	531344	66019	Donation Account - Wrap/PSSF		4,358.78		
Human Services	65050900	531344	66021	Donation Account - Sports Scholarship		144.00		
Human Services	65070900	531344	66022	Donation Account - Books for Babies		271.23		
Human Services	63020911	531344	66025	Donation Account - CSP		(106.27)		
Human Services	63020911	531344	66027	Donation Account - CCS		1,883.22		
Human Services	65070900	531344	66030	Donation Account - United Way Truancy Project		2,836.00		
Human Services	65070900	531344	66031	Donation Account - Talk Read Play		(151.81)		
Human Services	62690948	531344	66048	Donation Account - ADRC		100.00		
Human Services	66693051	511210	65051	ES retirement overlap - Wages			3,900.10	
Human Services	66693051	514141	65051	ES retirement overlap - FICA			291.60	
Human Services	66693051	512142	65051	ES retirement overlap - WRS			253.51	
Human Services	66693051	512144	65051	ES retirement overlap - Health Ins			1,383.49	
Human Services	66693051	512145	65051	ES retirement overlap - Life Ins			1.00	
Human Services	66693051	512151	65051	ES retirement overlap - Health Savings			104.17	
Human Services	66693051	512173	65051	ES retirement overlap - Dental Ins			92.00	
Human Services	66693051	472010	65051	ES retirement overlap - Revenue			(3,012.94)	
Human Services	61169900	594810	65210	Hotel style remodel - lunchroom			35,000.00	
Human Services	63025011	511210	65027	Emerg Help - CCS Wages			10,200.00	
Human Services	63025011	514141	65027	Emerg Help - CCS FICA			780.30	
Human Services	63025011	455403	65027	CCS revenue			(10,980.30)	
Human Services	61169900	511210	65190	Emerg Help - Records Wages			4,600.00	
Human Services	61169900	514141	65190	Emerg Help - Records Wages			351.90	
Human Services	62694000	511210	65158	Emerg Help - APS Wages			15,100.00	
Human Services	62694000	514141	65158	Emerg Help - APS FICA			1,155.15	
Human Services	61169900	511210	65190	Emerg Help - Fiscal Wages			13,000.00	
Human Services	61169900	514141	65190	Emerg Help - Fiscal FICA			994.50	
Human Services	66693051	511210	65051	Emerg Help - ES Wages			3,400.00	
Human Services	66693051	514141	65051	Emerg Help - ES FICA			260.10	
Human Services	66693051	472010	65051	Emerg Help - ES revenue			(1,830.05)	
Human Services	61690987	594950	63001	Carryover reserve			1,000,000.00	
Human Services	63029011	554504	65000	Central Wisconsin Center placements			114,784.80	
Human Services	61169900	531303	65200	Signature pads for CCS CHR			8,750.00	
Human Services	61169900	594822	65210	Capital flooring - Workforce stairs			5,900.00	
Human Services	61169900	594822	65210	Capital flooring - Workforce lobby			14,000.00	
Human Services	61169900	594822	65210	Capital flooring - Downstairs play area			11,000.00	
Human Services	61169900	594822	65210	Capital flooring - Clinic/ADRC			10,000.00	
Human Services	61169900	594822	65210	Capital - Hillside water dispenser			5,600.00	
Human Services	61169900	594822	65210	Capital - ceiling			15,000.00	
Human Services	61169900	531314	65200	Project YES area remodel			15,000.00	
Human Services	63022011	532325	65000	Training - Judicial Mental Health Summit Out of State (Lodging and Travel)			1,900.00	
Human Services	64025011	532325	63027	Training - FCT Out of State			3,750.00	
Human Services	63022011	532325	65000	Training - Team CBT			19,500.00	
Human Services	61169900	531348	65200	Training - Crucial Conversations			8,250.00	
Human Services	65069900	532325	65001	Training - MI for staff			20,000.00	
Human Services	62081700	532325	63010	Training removed from 2022 budget			275.00	

**JEFFERSON COUNTY
CARRYOVER REQUESTS - 2021 TO 2022**

Department	Bus Unit	Acct #	Proj	Explanation	Non-Spendable Fund Bal	Restricted	Assigned	Total
Human Services	62081700	532336	63010	Training removed from 2022 budget			250.00	
Human Services	62082048	532325	65047	Training removed from 2022 budget			460.00	
Human Services	62082048	532325	65048	Training removed from 2022 budget			1,005.00	
Human Services	62082048	532332	65046	Training removed from 2022 budget			500.00	
Human Services	62082048	532336	65046	Training removed from 2022 budget			250.00	
Human Services	62082048	532336	65048	Training removed from 2022 budget			1,200.00	
Human Services	62084077	532325	65077	Training removed from 2022 budget			300.00	
Human Services	63025011	532325	65025	Training removed from 2022 budget			2,500.00	
Human Services	63025011	532325	65027	Training removed from 2022 budget			5,000.00	
Human Services	63025011	532332	65025	Training removed from 2022 budget			3,000.00	
Human Services	65013000	532325	65175	Training removed from 2022 budget			1,950.00	
Human Services	65013000	532332	65175	Training removed from 2022 budget			525.00	
Human Services	65013000	532336	65175	Training removed from 2022 budget			2,810.00	
Human Services	65053000	532325	65005	Training removed from 2022 budget			1,350.00	
Human Services	65053000	532336	65005	Training removed from 2022 budget			1,800.00	
Human Services	65069900	532325	65001	Training removed from 2022 budget			3,000.00	
Human Services	65069900	532332	65001	Training removed from 2022 budget			1,200.00	
Human Services	63022011	532325	65000	Training removed from 2022 budget			2,625.00	
Human Services	63027011	511210	65003	LH crisis worker - elimiate 2 PT and create 1 FT			2,043.83	
Human Services	63027011	514141	65003	LH crisis worker - elimiate 2 PT and create 1 FT			156.35	
Human Services	63027011	512142	65003	LH crisis worker - elimiate 2 PT and create 1 FT			2,656.98	
Human Services	63027011	512144	65003	LH crisis worker - elimiate 2 PT and create 1 FT			16,601.94	
Human Services	63027011	512145	65003	LH crisis worker - elimiate 2 PT and create 1 FT			12.00	
Human Services	63027011	512173	65003	LH crisis worker - elimiate 2 PT and create 1 FT			1,104.00	
Human Services	63027011	512151	65003	LH crisis worker - elimiate 2 PT and create 1 FT			1,250.00	
Human Services	65054000	511210	65067	Prevention worker - Wages			32,883.07	
Human Services	65054000	514141	65067	Prevention worker - FICA			2,492.29	
Human Services	65054000	512142	65067	Prevention worker - WRS			2,137.40	
Human Services	65054000	512144	65067	Prevention worker - Health			11,067.96	
Human Services	65054000	512145	65067	Prevention worker - Life			8.00	
Human Services	65054000	512151	65067	Prevention worker - Health Savings			833.33	
Human Services	65054000	512173	65067	Prevention worker - Dental			736.00	
Human Services	65054000	485200	65067	Prevention worker - Revenue			(8,637.49)	
Human Services	63028011	511210	65007	EMH crisis worker - Wages			38,395.12	
Human Services	63028011	514141	65007	EMH crisis worker - FICA			2,915.61	
Human Services	63028011	512142	65007	EMH crisis worker - WRS			2,495.68	
Human Services	63028011	512144	65007	EMH crisis worker - Health			11,067.96	
Human Services	63028011	512145	65007	EMH crisis worker - Life			8.00	
Human Services	63028011	512151	65007	EMH crisis worker - Health Savings			833.33	
Human Services	63028011	512173	65007	EMH crisis worker - Dental			736.00	
Human Services	63028011	485200	65007	EMH crisis worker - Revenue			(56,451.70)	
Human Services	65013000	511210	65040	CLTS Admin - Wages			29,067.41	
Human Services	65013000	514141	65040	CLTS Admin - FICA			2,033.53	
Human Services	65013000	512142	65040	CLTS Admin - WRS			1,889.87	
Human Services	65013000	512144	65040	CLTS Admin - Health			11,897.71	
Human Services	65013000	512145	65040	CLTS Admin - Life			8.00	
Human Services	65013000	512151	65040	CLTS Admin - Health Savings			833.33	
Human Services	65013000	512173	65040	CLTS Admin - Dental			736.00	
Human Services	65013000	421001	65040	CLTS Admin - Revenue			(20,000.00)	
Human Services	63022011	511110	65000	BH Manager - Salary			50,044.80	
Human Services	63022011	514141	65000	BH Manager - FICA			3,828.43	
Human Services	63022011	512142	65000	BH Manager - WRS			3,378.02	
Human Services	63022011	512144	65000	BH Manager - Health			8,300.94	
Human Services	63022011	512145	65000	BH Manager - Life			6.00	
Human Services	63022011	512151	65000	BH Manager - Health Savings			625.00	
Human Services	63022011	512173	65000	BH Manager - Dental			552.00	
Human Services	63022011	511210	65000	Outreach worker for Opioid - 14 hours of peer support per month that isnt funded at treatment court			4,042.00	
Human Services	61169900	531303	65200	Zoom			24,000.00	
Human Services	61169900	531303	65200	DocuSign			64,400.00	
Human Services	61169900	531303	65200	Other IT			5,000.00	
Human Services	65063000	529299	65001	Infant MH for CPS			24,000.00	
Human Services	65013000	555506	65175	B3 program increase			7,500.00	
Human Services	65013000	555507	65175	B3 program increase			7,500.00	
Human Services	63022011	521217	65000	MH program increase			20,000.00	

**JEFFERSON COUNTY
CARRYOVER REQUESTS - 2021 TO 2022**

Department	Bus Unit	Acct #	Proj	Explanation	Non-Spendable Fund Bal	Restricted	Assigned	Total
Human Services	65053000	532325	65005	E-licenses for Cary Group			1,400.00	
Human Services	65053000	532325	65005	Two Restorative Justice circles			32,000.00	
Human Services	61169900	533225	65000	Phone costs			6,500.00	
Human Services	61169900	594811	65210	4 more cars			100,000.00	
Human Services	62081700	531304	65195	Vehicle escrow - match for new vehicle			8,200.00	
Human Services	62081700	594811	65195	Vehicle escrow - remainder			13,157.12	
Human Services	62081700	555107	65151	Lease wheelchair van			30,000.00	
Human Services	65061700	555107	65001	Transportation for C&F			4,000.00	
Human Services	63025011	555107	65005	Transportation for BH			4,000.00	
Human Services	61690987	535360	63101	Apt improvements			17,580.00	
Human Services	63022011	531355	65000	Housing for people with Opioid issues			10,000.00	
Human Services	63022011	531355	65000	Sober living in Fort			13,000.00	
Human Services	61169900	511210	65190	Bonus for recruiting referral			5,000.00	
Human Services	61169900	531314	65200	Desks for staff			25,000.00	2,199,187.65
Capital Project Fund	4		90050	Rock River Landing			101,070.01	
Capital Project Fund	4		90020	Remaining bond funds		68,833.01		
Capital Project Fund	4		90030	Remaining bond funds		1,591,188.00		1,761,091.02
Total Governmental Funds					2,861,666.88	4,178,826.61	13,130,676.80	20,171,170.29
					Capital	Restricted	Non-Restricted	Total
Highway Department	5	361100		Capital net position	24,229,582.25			
Highway Department	5	361200		Contributed capital -- state salt shed/brine equipment	212,413.11			
Highway Department	5	3625xx		Road equity, multiple municipalities		138,128.78		
Highway Department	5	363100		Maintain inventory balances at 2006 levels			(478,547.99)	
Highway Department	5	363200		Under-recovered fringe benefit pool to be allocated in 2020			(176,312.35)	
Highway Department	5	363250		Under-recovered small tools pool to be allocated in 2020			19,998.14	
Highway Department	5	363260		PBM Reserve			214,998.14	
Highway Department	5	363350		Inventory net position			2,078,998.16	
Highway Department	5	363400		Prepaid asset reserve (Prepaid Health Ins paid by Employer)			61,909.12	
Highway Department	53241	699992		Fixed Asset replacement (machinery operations)			4,997,559.35	
Highway Department	53311	699992		General Maintenance			846,520.79	
Highway Department	53312	699992		Cty Hwy Construction to finish CTH N (Jefferson-Whitewater)			1,774,071.63	
Highway Department	53313	699992		Winter maintenance balance for future Winter Maintenance expense			762,683.57	
Totals					24,441,995.36	138,128.78	10,101,878.56	34,682,002.70
					Total all Funds			54,853,172.99

RESOLUTION NO. 2021-_____

Authorizing year-end requests to carry over budget appropriations from fiscal year 2021 to fiscal year 2022 and amending the 2022 budget

Executive Summary

At year end, departments are required to submit carryover requests for funds that are unspent. If the County Administrator approves the request, it is reviewed by the Finance Committee and acted on by the County Board for approval. There is a total of \$54,853,172.99 proposed to be carried over from fiscal year 2021 to fiscal year 2022, and of this amount, \$23,232,555.36 requires County Board approval. The Finance Committee recommends that funds of \$23,232,555.36 be carried over from fiscal year 2021 to fiscal year 2022.

The joint Executive, Human Resource and Finance Committee is also recommending amendment of the 2022 budget for certain staffing changes, as follows:

Staff change:	Additional Cost	Funding Source
Move ½ Highway Operations Manager position to Administration	-	N/A
Unfund Deputy Court Clerk I/II and Create Judicial Assistant	5,131	Contingency
Create Recruitment and Retention Specialist	66,246	ARPA
Create Psychotherapist position	71,496	Donations/Insurance Recovery
Create HSP I/Opioid Case Manager	56,298	Opioid Settlement
Create Behavioral Health Division Manager	99,020	Applied Fund Balance - Human Services
Increase Crisis Stabilization Worker - part time to full time	28,468	Applied Fund Balance - Human Services
Create Intake Worker	63,414	Donations
Create Administrative Assistant II	28,901	Donations/Applied Fund Balance - Human Services
Create ADRC Specialist	56,298	State Aid/Applied Fund Balance - Human Services

The joint Executive, Human Resource and Finance Committee is also recommending amendment of the 2022 budget for acceptance of the following grants:

Grant:	Amount	Programmatic Purpose
State Tourism Grant - Fair Park	242,000	Upgrades to Activity Center and campsites
Child Support	17,397	Computer Equipment
Occupant Restraint Grant - Sheriff	23,295	Overtime for seat belt enforcement
Speeding Grant - Sheriff	40,000	Overtime for speeding enforcement
Producer-led Watershed Grant - Land and Water Conservation	21,522	Non-point source pollution abatement

The joint Executive, Human Resource and Finance Committee considered this resolution at its March 3, 2022 meeting and recommended forwarding to the County Board for approval.

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

WHEREAS, at the close of each fiscal year, it may be desirable to carry over funds in some accounts so that they can be used in the next budget year, and

WHEREAS, the joint Executive, Human Resource and Finance Committee has reviewed the collective requests of all departments to carry over the funds designated in the various accounts

below, more particularly set forth in the joint Executive, Human Resource and Finance Committee minutes of March 3, 2022 as follows:

Fund Type Request	Description	Requested	Non-lapsing Amount
Governmental funds	Non-spendable	\$ 2,861,666.88	
Governmental funds	Spendable, restricted	4,178,826.61	4,178,826.61
Governmental funds	Spendable, committed	13,130,676.80	13,130,676.80
Governmental funds	Total	<u>\$ 20,171,170.29</u>	
Proprietary funds	Capital net position	\$ 24,229,582.25	
Proprietary funds	Restricted net position	212,413.11	212,413.11
Proprietary funds	Non-restricted net position	10,101,878.56	10,101,878.56
Proprietary funds	Total	<u>\$ 34,682,002.70</u>	

WHEREAS, the joint Executive, Human Resource and Finance Committee recommends certain funds be designated as non-lapsing for fiscal year 2022 in the amounts listed above, and

WHEREAS, the joint Executive, Human Resource and Finance Committee recommends certain staffing changes for the 2022 fiscal year as described in the Executive Summary, and

WHEREAS the joint Executive, Human Resource and Finance Committee recommends approving the acceptance of the grants as listed in the Executive Summary, and

WHEREAS, the joint Executive, Human Resource and Finance Committee recommends amending the plan for spending the American Rescue Plan Act funding as noted in the attachment to this resolution.

NOW, THEREFORE, BE IT RESOLVED that the funds in the accounts identified in the Finance Committee minutes of March 3, 2022, and referenced above, totaling \$23,232,555.36, are designated as non-lapsing in the 2021 budget and carried over to the 2022 departmental budgets which are hereby amended in the respective amounts.

BE IT FURTHER RESOLVED that the 2022 budget be amended to move .5 Full-Time Equivalent (FTE) of the Highway Operations Manager from the Highway Department to the Administration Department; unfund the Deputy Court Clerk I/II position and create a Judicial Assistant position in the Clerk of Courts Department, create and Recruitment and Retention Specialist position in the Human Resources Department; create a Psychotherapist position in the Human Services Department; create an HSP/Opioid Case Manager position in the Human Services Department; create a Behavioral Health Division Manager position in the Human Services Department; increase a Crisis Stabilization Worker position to 1 FTE in the Human Services Department; create an Intake Worker position in the Human Services Department; create an Administrative Specialist II position in the Human Services Department; and create an ADRC Specialist position in the Human Services Department; the additional costs and funding sources

for those costs described in the Executive Summary with further details in the attachment hereto; and

BE IT FURTHER RESOLVED that the 2022 budget be amended for the acceptance of the following grants that were not included in the original 2022 budget; State Tourism Grant for Fair Park upgrades, \$242,000; Child Support for computer equipment, \$17,397; Sheriff Department for Occupant Restraint and Speeding enforcement, \$23,295 and \$40,000 respectively; and Land and Water Conservation Department for Producer-led Watershed Grant - \$21,522.

BE IT FURTHER RESOLVED that the spending plan for American Rescue Plan Act funding be amended in accordance with the attachment to this resolution.

Fiscal Note: As a budget amendment, this resolution requires twenty (20) of thirty (30) affirmative votes for passage.

Explanation of governmental funds: Non-spendable funds are funds that include prepaid items, deposits, and inventory accounts. Spendable, restricted funds are funds that are legally restricted by statutes, contracts, or funding source. Spendable, committed funds are funds that are spendable at the discretion of the County.

Explanation of proprietary funds (Highway): Capital net position represents items that are depreciated along with land (which is not depreciated). Restricted net position relates to municipal deposits for subsequent year work by the County. Non-restricted net position includes both required items and discretionary items.

Ayes _____ Noes _____ Abstain _____ Absent _____ Vacant _____

Requested by
Joint Executive, Human Resources and Finance Committee

3-8-2022

REVIEWED: County Administrator: _____; Corporation Counsel: _____; Finance Director: 