

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

Date: Tuesday, June 14, 2022

Time: 8:30 a.m.

Committee members: Jones, Richard (Chair); Kutz, Russell; Jaeckel, George (Vice-Chair); Christensen, Walt; Drayna, David

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 minutes for Finance Committee for May 11, 2022
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 update on Flood Mitigation Plan
9. Discussion and possible action on amending the 2022 Land and Water Conservation Department budget
10. Discussion and possible action on amending the 2022 Jefferson County Parks budget
11. Discussion and possible action on presentation of audit results by CliftonLarsonAllen
12. Discussion and possible action on Final Resolution Regarding Unconditional County Guaranty of its Pro Rata Share, Intergovernmental Agreement and Taxable Revenue Bond Financing for Bug Tussel 1, LLC Project
13. Discussion and possible action on Resolution Authorizing Taxable Revenue Bonds, Series 2022A for Bug Tussel 1, LLC Project
14. Discussion and possible action on setting 2023 budget parameters
15. Discussion and possible action on update on American Rescue Plan Act funding
16. 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
17. Convene in closed session pursuant to section 19.85 (1)(e) Wis. Stats. for deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, for the purpose of discussion and possible action on setting minimum bids, selling and considering offers to purchase on tax foreclosed properties and other county owned properties and pursuant to section 19.85 (1)(g) Wis. Stats. to confer with legal counsel concerning strategy to be adopted by Jefferson County with respect to litigation in which it is or is likely to become involved for the purpose of discussion and possible action on claims against Jefferson County
18. Reconvene in open session for action on closed session items if necessary
19. Discussion and possible action on 2022 projections of budget vs. actual revenues and expenditures
20. Review of the financial statements and department update for April 2022-Finance Department
21. Review of the financial statements and department update for April 2022-Treasurer's Office
22. Review of the financial statements and department update for April 2022-Child Support
23. Update on contingency fund balance
24. Discussion of funding for projects related to the new highway facilities and sale of old highway facilities
25. Set future meeting schedule, next meeting date, and possible agenda items
26. Review of invoices
27. Adjourn

Next scheduled meetings: Wednesday, July 6, 2022 (Regular Meeting)
 Wednesday, August 3, 2022 (Regular Meeting)
 Wednesday, September 7, 2022 (Regular Meeting)
 Monday, September 12, 2022 (Budget Hearing)
 Wednesday, September 14, 2022 (Budget Hearing)
 Thursday, September 15, 2022 (Budget Hearing)
 Friday, September 16, 2022 (Budget Hearing)
 Wednesday, October 5, 2022 (Final Budget Hearing/Regular Meeting)

Join Zoom Meeting

<https://us06web.zoom.us/j/87697754337?pwd=cnVKMzd0TkZFY3RPRHpxMW5kTGxVdz09>

Meeting ID: 876 9775 4337

Passcode: Meet2022

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
May 11, 2022**

Committee members: Jones, Richard (Chair) Kutz, Russell
Christensen, Walt Drayna, David
Jaeckel, George (Vice Chair)

1. **Call to order** – County Administrator Wehmeier called the meeting to order at 8:30 a.m.
2. **Roll call (establish a quorum)** – Finance Committee members present were Richard Jones, David Drayna, George Jaeckel, Russell Kutz, and Walt Christensen. There were no other supervisors in attendance. Staff in attendance were County Administrator, Ben Wehmeier; Finance Director, Marc DeVries; Corporation Counsel, Blair Ward; and Paralegal, Sarana Stolar. Members of the public present were Shelly Jolliffe.
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. **Election of officers** – Motion by Jaeckel/Kutz to appoint Supervisor Jones as Chairman of the Committee. The motion passed 5-0. Motion by Jones/Kutz to appoint Supervisor Jaeckel as Vice-Chairman of the Committee. The motion passed 5-0.
6. **Approval of Finance Committee minutes for April 7, 2022** - A motion was made by Rinard/Jaeckel to approve the minutes for April 7, 2022. The motion passed 5-0.
7. **Communications** – None.
8. **Public Comment** – None.
9. **Discussion and possible action on review of County Delinquent Property Tax Foreclosure Policy** – Corporation Counsel Ward reviewed the County Delinquent Property Tax Foreclosure Policy with the Committee. No action was taken.
10. **Discussion and possible action on update on American Rescue Plan Act Funding** – The Committee requested to add a column with the expected obligation date of each project. No action was taken.
11. **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** – Corporation Counsel Ward updated the Committee on the new Senate Bill 829 that was recently signed into law. The Bill requires any taxing jurisdiction that takes possession of a property through the tax foreclosure process to repay the property owner any proceeds collected in excess of the outstanding balance, less any special assessments and costs to sell the property. The property owner no longer needs to request the funds. Since most properties are sold at or below the outstanding tax amount, this legislation is not expected to have a material

effect on Jefferson County. Discussion ensued regarding Jefferson County's Tax Foreclosure Policy. Motion by Jaeckel/Kutz to amend the policy for tenants that are already paying rent when a property is foreclosed on, to adjust the rent amount to be the higher of the amount that the tenant is currently paying or 4% of assessed value. The motion passed 5-0.

- 12. Convene in closed session pursuant to section 19.85 (1)(e) Wis. Stats. for deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, for the purpose of discussion and possible action on setting minimum bids, selling and considering offers to purchase on tax foreclosed properties and other county owned properties and pursuant to section 19.85 (1)(g) Wis. Stats. to confer with legal counsel concerning strategy to be adopted by Jefferson County with respect to litigation in which it is or is likely to become involved for the purpose of discussion and possible action on claims against Jefferson County –** The Committee voted by roll call to convene into closed session. The motion passed 5-0.
- 13. Reconvene in open session for action on closed session items if necessary –** Motion by Jones/Jaeckel to reconvene to open session. The motion passed 5-0. Motion by Jones/Jaeckel for Jefferson County to enter into an agreement with Shelly Jolliffe by June 14, 2022 that resolves the delinquent tax balance by September 1, 2022, or the County will take immediate possession of the property. The motion passed 5-0. Motion by Jones/Jaeckel to set the bid price on the delinquent tax foreclosed property at N6920 Hoopers Mill Lane in Lake Mills at \$87,000. The motion passed 5-0.
- 14. Discussion and possible action on 2022 projections of budget vs actual revenues and expenditures –** DeVries updated the Committee on the operating results to date. No action taken.
- 15. Review of financial statements and department update for March 2022 – Finance Department –** No action taken.
- 16. Review of financial statements and department update for March 2022 – Treasurer's Office –** No action taken.
- 17. Review of financial statements and department update for March 2022 – Child Support –** No action taken.
- 18. Update on contingency fund balance –** Before any action taken during the meeting, the balance of the 2022 general contingency is \$454,869, the balance of other contingency is \$4,190,000 and the vested benefit balance is \$300,000.
- 19. 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.
- 20. Set future meeting schedule, next meeting date, and possible agenda items –** The next meeting is scheduled for June 14, 2022 at 8:30 a.m. Agenda items include presentation of 2021 audit results, and update on Flood Mitigation project.
- 21. Review of Invoices -** After review of the invoices, a motion was made by Jaeckel/Rinard to approve the payment of invoices totaling \$8,717,512.97. The motion passed 5-0.

22. Adjourn – A motion was made by Nelan/Jaeckel to adjourn at 11:01 a.m. The motion passed 5-0.

Respectfully submitted,

Marc DeVries, Finance Director
Jefferson County

RESOLUTION NO. 2022-_____

Amending the 2022 Land and Water Conservation Department Budget

Executive Summary

In 2020, the Jefferson County Board of Supervisors authorized the Jefferson County Land and Water Conservation Department to apply for an Early Detection and Response Grant from the Wisconsin Department of Natural Resources. The purpose of the grant is to manage a population of invasive Phragmites located near the Rock River on County Highway N. A grant of \$5,700 was awarded to Jefferson County by the Department of Natural Resources in 2021 and work on the project will begin in fall of 2022. These funds were not included in the 2022 County budget. Therefore, a 2022 budget amendment is required to increase income and expenditures for this grant.

The Land and Water Conservation Department participates in the Multi-Discharger Variance Program through the Wisconsin Department of Natural Resources. Rock River Basin industries and municipalities provide funds to counties to implement conservation projects that will reduce phosphorus delivery to waterways. The amount of funding from this program included in the 2022 budget was an estimate provided by the Department of Natural Resources. The final amount of funds received in 2022 was \$27,860 more than the estimate. Therefore, a 2022 budget amendment is required to increase income and expenditures for this program.

The Land and Water Conservation Committee approved this resolution at its May 18, 2022, meeting and recommended forwarding to the County Board for approval.

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

WHEREAS, Jefferson County Land and Water Conservation Department was awarded an Early Detection and Response grant from the Department of Natural Resources for \$5,700, and

WHEREAS, the Early Detection and Response grant will be used for treatment of an invasive species and reseeding the area with native species, and

WHEREAS, the Jefferson County Land and Water Conservation Department received an additional \$27,860 for the Multi-Discharger Variance Program than was approved in the 2022 budget, and

WHEREAS, the Multi-Discharger Variance Program funding will be used to implement cover crops and pasture establishment on farmland in Jefferson County.

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board of Supervisors hereby approves the amendment of the 2022 Land and Water Conservation Department budget to include \$5,700 for the implementation of the Early Detection and Response grant and an increase of \$27,860 for the Multi-Discharger Variance Program.

Fiscal Note: This is a budget amendment that increases revenues and expenditures by \$5,700 for the Early Detection and Response Grant and \$27,860 for the Multi-Discharger Variance Program. This resolution authorizes the County Finance Director to make the budget adjustments necessary to enact this resolution. As a budget amendment, County Board approval requires a two-thirds vote of the entire membership of the County Board (20 members of the 30-member County Board must vote in favor of the budget amendment).

Referred By:
Finance Committee

6-14-2022

REVIEWED: Corporation Counsel: JBW; Finance Director: 

RESOLUTION NO. 2022-_____

Amending 2022 Jefferson County Parks Budget to Include expenditure of WDNR Snowmobile Trail Aid Grant for Snowmobile Trail Bridge Replacement

Executive Summary

Jefferson County participates in the Wisconsin Department of Natural Resources Snowmobile Trail Aid Program, funded by a Wisconsin Department of Natural Resources monotonized recreation grant which provides funding for the development and maintenance of approximately 224 miles of public snowmobile trails in Jefferson County. Part of the Department of Natural Resources Snowmobile program allows for funding to be allocated through an application process for the maintenance and repair of snowmobile infrastructure such as bridges and culverts. Through this grant program, the Jefferson County Snowmobile Alliance and Jefferson County Parks Department sought funds to replace a bridge that is no longer safe for the public or the volunteers who groom the counties snowmobile trails. This crossing is located along the funded trail just south of Watertown near intersection 14A. This grant request was funded at 100%. Jefferson County would like to complete this bridge replacement in the 2020 field season and is asking for an amendment to its 2022 budget to account for the new costs.

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

WHEREAS, Jefferson County continues to work with the Jefferson County Snowmobile Alliance to promote the counties 224 miles of publicly funded snowmobile trails and all they offer to the community during the winter, and

WHEREAS, grant funding has been secured that will provide 100% funding to replace a structure that is no longer safe for use by the public on our publicly funded snowmobile trails, and

WHEREAS, it is in the county and publics best interest to complete this project before another snowmobile season passes, and

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Parks 2022 Budget will be amended to include the Wisconsin Department of Natural Resources Snowmobile Trail Aids grant in the amount of \$51,500.00 to replace a bridge crossing on the Jefferson County Snowmobile Trail System.

Fiscal Note: This is a budget amendment that increases the Jefferson County parks budgeted revenue and expense by \$51,500.00. There is no impact to Jefferson County Levy, this project is 100% funded through the WDNR Snowmobile Trail Aids program. This resolution authorizes the County Finance Director to make the budget adjustments necessary to enact this resolution. As a budget amendment, County Board approval requires a two-thirds vote of the entire membership of the County Board (20 members of the 30-member County Board must vote in favor of the budget amendment).

Ayes _____ Noes _____ Abstain _____ Absent _____ Vacant _____

Requested by
Parks Committee

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

JEFFERSON COUNTY ARPA FUNDS

TOTAL - \$16,465,385

Original Budget	Amendment	Amended Budget	Amount Spent	Expected obligation date	Project Description
-	25	25	25		General administration
550,000	(140,000)	410,000	356,490	Dec 2024	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	mid - 2024	Match for potential broadband expansion grants
295,000	-	295,000	28,316	Legal Assistant - Dec 2024; ADA Feb of 2023	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	17,263	Dec-24	Hire an additional full time staff person to assist those veterans that were negatively impacted by COVID-19.
240,000	-	240,000	-	Dec-24	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	344,146	Complete - Confirm Date	South Campus Water Main replacement
130,000	-	130,000	-	Oct-22	Replace HVAC system in Workforce Development Building to improve ventilation
115,000	-	115,000	-	Oct-22	Replace lighting in Human Services Building with LED
300,000	-	300,000	115,330	Jul-24	Technology purchases to support remote work for COVID mitigation or operational recovery
195,000	-	195,000	14,421	Dec-24	Increase part time mental health nurse in Jail to full time
250,000	-	250,000	102,550	Jul-24	Engage Discover Wisconsin for a 3-year marketing campaign to promote tourism that was impacted by COVID-19
500,000	-	500,000	-	Oct-22	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	-	Oct-24	Replace HVAC system in County Courthouse, Sheriff complex, and Jail to improve ventilation
350,000	-	350,000	-	Dec-24	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	-	Dec-24	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	-	22-Oct	Remodel UW Extension lower level for potential Human Service expansion to assist those impacted by COVID-19
1,000,000	(500,000)	500,000	-	Dec-24	Economic assistance to individuals and non-profit organizations
100,000		100,000	-	Jul-23	Psychotherapist position for ATC/DTC (housed in HS)
200,000	(100,000)	100,000	-	Jul-24	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	30,298	Dec-24	Reserve for future Public Health expenses related to COVID
-	1,000,000	1,000,000	-	Oct-23	Match for potential DOT/Highway project grants (Infrastructure Bill)
	258,385	258,385		Dec-24	Recruitment and Retention Specialist
200,000		200,000	-	Dec-24	Clean Water initiatives
16,339,000	126,385	16,465,385	1,023,839		Total committed/spent to date

NOTICE OF SEALED BID SALE

Tax Delinquent Real Estate

Owned by Jefferson County

Pursuant to Section 75.521, Wisconsin Statutes, title to the property described below has been granted to Jefferson County for nonpayment of delinquent property taxes. The property will be sold in accordance with section 75.69, Wis. Stats., and the Jefferson County Real Estate Tax Foreclosure Policy at public sale under sealed bid. No abstract or title insurance will be furnished. Conveyance shall be by quit claim deed. Jefferson County does not warrant the condition of the property, or any structures located on the property. Bidder is responsible for inspecting the property prior to sale and accepts the property as is.

SUBMIT BIDS TO: Jefferson County Treasurer's Office, Room 107, Jefferson County Courthouse, 311 South Center Avenue, Jefferson, WI 53549

DATE BIDS DUE: July 11, 2022, at 4:00 p.m.

DATE BIDS OPENED: July 12, at 8:30 a.m. at the Finance Committee meeting.

PLACE OF BID OPENING: Jefferson County Courthouse, 311 South Center Avenue, Room 205, Jefferson, Wisconsin

The minimum bid shown below is the amount of delinquent taxes and interest owed on the property. No bid less than the minimum bid will be accepted.

In Rem 2021, List 2:
Item #

1. The following described real estate in the Ninth Ward, Formerly the First Ward, and a part of lots 1 and 4, Block 3, of L.R. Cady's Addition, City of Watertown, Jefferson County, Wisconsin, bounded as follows, to-wit: Commencing at the Northeast corner of Block 3 of L.R. Cady's Addition to the City of Watertown, according to the recorded plat of said Addition; running thence South on the East line of said Block, 66 feet and 8 inches; thence West parallel with the North line of said Block 64 feet and 6 inches; thence North parallel with the East line of said Block, 66 feet and 8 inches; thence East along the North line of said Block, 64 feet and 6 inches to the place of beginning, being a part of Lots 1 and 4 in said Block 3. Address: 719 Market St, Watertown WI 53094
PIN #291-0815-0411-230/Minimum Bid \$14,122.58
3. A part of the SW $\frac{1}{4}$ SW $\frac{1}{4}$ of Section 18, Township 6 North, Range 14 East, Town of Jefferson, Jefferson County, Wisconsin, described as follows: Commencing at the S $\frac{1}{4}$ corner of Section 18, Township 6 North, Range 14 East, thence N. 89°22'15" W., along the section line, 1330.72 feet to the SW corner of the SE $\frac{1}{4}$ SW $\frac{1}{4}$ and the point of beginning; thence N. 01°37'19" W., along the West line of the SE $\frac{1}{4}$ SW $\frac{1}{4}$, 1323.25 feet to the NW corner of the SE $\frac{1}{4}$ SW $\frac{1}{4}$; thence N. 89°26'40" W., along the North line of the SW $\frac{1}{4}$ SW $\frac{1}{4}$, 21.00 feet; thence S. 02°31'47" E., along an established fence line, 1324.21 feet to the point of beginning. Address: No Parcel Address
PIN 014-0614-1833-002/Minimum Bid \$49.67
9. All that portion of Lot 2 of Certified Survey Map No. 2125 recorded in Volume 7 of Certified Surveys on Page 106 as Document No. 841232 lying within the SE $\frac{1}{4}$ of the SW $\frac{1}{4}$, Village of Palmyra, Jefferson County, Wisconsin. Address: No Parcel Address
PIN 171-0516-2234-013/Minimum Bid \$638.50

13. A part of the SE ¼ NW ¼ of Section 3, Township 6 North, Range 16 East, Village of Sullivan, Jefferson County, Wisconsin, described as follows, to-wit: Commencing at a point which constitutes the NE corner of a piece or parcel of land deeded to Gust Zautner by Warranty Deed dated and acknowledged November 28, 1917, and recorded on November 30, 1917, in Vol. 154 Page 385; thence North 60 feet to a point, thence West 160 feet to a point; thence South 60 feet; thence East 160 feet to the place of beginning. Address: 631 Bakertown Dr, Sullivan WI 53178
PIN 181-0616-0324-001/Minimum Bid \$14,992.10
24. Lot 7, Countryaire, City of Watertown, Jefferson County, Wisconsin. Address: 505 Countryaire Ct, Watertown WI 53094
PIN 291-0815-0541-007/Minimum Bid \$18,331.63

SUBMISSION OF BIDS: All bids must be submitted on the form titled, "Sealed Bid for Purchase of Tax Delinquent Property." Contact County Treasurer, 920-674-7250, for form and information concerning the property. Bid form is also available on the County's web site: www.jeffersoncountywi.gov. Bids must be submitted directly to John Jensen, County Treasurer. The bid envelope must contain: Name, address, and "Sealed Bid for Purchase of Tax Delinquent Property" on the outside of the envelope. Jefferson County reserves the right to rescind any pending sale of tax delinquent real estate any time prior to bid acceptance and also reserves the right to waive any defects in the bidding process if determined by the Finance Committee to be in the best interest of Jefferson County.

PAYMENT TERMS: 20% of the total amount bid must be submitted with the bid. Upon acceptance of a bid, the balance due must be paid within fifteen (15) days. If a successful bidder fails to timely pay the balance due, the County may elect to keep the deposit paid as liquidated damages and re-offer the property for sale.

TYPE OF REMITTANCE: All payments must be by certified check, cashier's check, treasurer's check or by a U.S. postal money order. Make checks and money orders payable to Jefferson County Treasurer. **PERSONAL CHECKS WILL NOT BE ACCEPTED. BIDS NOT ACCOMPANIED BY PAYMENTS AS SET FORTH HEREIN WILL BE REJECTED.**

TITLE OFFERED: Only the right, title, and interest of Jefferson County, Wisconsin, in and to the property will be offered for sale. Future real estate taxes and special charges or assessments will be the responsibility of the successful bidders.

Dated this day of .

Audrey McGraw, County Clerk
Jefferson County Courthouse
311 South Center Avenue
Jefferson, WI 53549
(920) 674-7144

06/07/2022
18:31:14

Jefferson County
FLEXIBLE PERIOD REPORT

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FROM 2022 01 TO 2022 04

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
12201 Finance							
12201 411100 General Property Taxes	-542,696	0	-542,696	-180,898.56	.00	-361,797.15	33.3%
12201 412100 Sales Taxes From County	-150	0	-150	-48.13	.00	-101.87	32.1%
12201 451004 Garnishment Fees	-45	0	-45	.00	.00	-45.00	.0%
12201 451005 Child Support Fees	-750	0	-750	-241.68	.00	-508.32	32.2%
12201 451312 Emp Payroll Charges	-110	0	-110	-39.00	.00	-71.00	35.5%
12201 699999 Budgetary Fund Balance	0	-160,000	-160,000	.00	.00	-160,000.00	.0%
12202 Dental Insurance Allocation							
12202 451026 Retiree Ins Premium Recovery	-15,000	0	-15,000	-5,933.91	.00	-9,066.09	39.6%
12202 451032 Cobra Premium Recovery	-2,600	0	-2,600	-963.90	.00	-1,636.10	37.1%
12202 451043 County Board Premiums	0	0	0	-933.00	.00	933.00	.0%
12202 451045 Employee Premiums	-470,000	0	-470,000	-169,655.48	.00	-300,344.52	36.1%
TOTAL General Fund	-1,031,351	-160,000	-1,191,351	-358,713.66	.00	-832,637.05	30.1%
TOTAL REVENUES	-1,031,351	-160,000	-1,191,351	-358,713.66	.00	-832,637.05	

06/07/2022
18:32:28

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 1
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FROM 2022 01 TO 2022 04

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
12201 Finance							
12201 511110 Salary-Permanent Regular	212,487	0	212,487	70,002.89	.00	142,484.44	32.9%
12201 511210 Wages-Regular	160,599	0	160,599	51,508.55	.00	109,090.85	32.1%
12201 511220 Wages-Overtime	2,162	0	2,162	.00	.00	2,162.12	.0%
12201 511330 Wages-Longevity Pay	975	0	975	.00	.00	975.00	.0%
12201 512141 Social Security	27,759	0	27,759	8,689.43	.00	19,069.10	31.3%
12201 512142 Retirement (Employer)	24,455	0	24,455	7,898.18	.00	16,556.36	32.3%
12201 512144 Health Insurance	46,485	0	46,485	22,977.28	.00	23,508.20	49.4%
12201 512145 Life Insurance	231	0	231	70.92	.00	159.72	30.7%
12201 512151 HSA Contribution	3,750	0	3,750	1,875.00	.00	1,875.00	50.0%
12201 512173 Dental Insurance	4,344	0	4,344	1,629.00	.00	2,715.00	37.5%
12201 521213 Accounting & Auditing	20,228	0	20,228	2,529.45	13,728.00	3,970.55	80.4%
12201 521219 Other Professional Serv	3,720	0	3,720	9,325.00	.00	-5,605.00	250.7%
12201 521296 Computer Support	3,450	0	3,450	16,998.87	.00	-13,548.87	492.7%
12201 531311 Postage & Box Rent	2,400	0	2,400	754.67	.00	1,645.33	31.4%
12201 531312 Office Supplies	2,600	0	2,600	351.45	.00	2,248.55	13.5%
12201 531313 Printing & Duplicating	1,200	0	1,200	1.24	.00	1,198.76	.1%
12201 531324 Membership Dues	920	0	920	690.00	.00	230.00	75.0%
12201 532325 Registration	1,980	0	1,980	1,060.00	.00	920.00	53.5%
12201 532332 Mileage	0	0	0	.60	.00	-.60	.0%
12201 532334 Commercial Travel	1,000	0	1,000	507.97	.00	492.03	50.8%
12201 532335 Meals	300	0	300	.00	.00	300.00	.0%
12201 532336 Lodging	2,000	0	2,000	90.00	.00	1,910.00	4.5%
12201 533225 Telephone & Fax	100	0	100	.00	.00	100.00	.0%
12201 535242 Maintain Machinery & Equip	700	0	700	248.49	.00	451.51	35.5%
12201 571004 IP Telephony Allocation	588	0	588	196.00	.00	392.00	33.3%
12201 571005 Duplicating Allocation	35	0	35	11.68	.00	23.32	33.4%
12201 571009 MIS PC Group Allocation	11,875	0	11,875	3,958.32	.00	7,916.68	33.3%
12201 571010 MIS Systems Grp Alloc(ISIS)	3,697	0	3,697	1,232.32	.00	2,464.68	33.3%
12201 591519 Other Insurance	3,711	0	3,711	1,325.28	.00	2,385.39	35.7%
12201 594818 Capital Computer	0	160,000	160,000	63,299.45	.00	96,700.55	39.6%
12202 Dental Insurance Allocation							
12202 599982 Retiree Dental Claims	12,000	0	12,000	5,178.50	.00	6,821.50	43.2%
12202 599984 Cobra Dental Claims	6,000	0	6,000	826.50	.00	5,173.50	13.8%
12202 599986 Administrative Fees Dental	24,000	0	24,000	8,238.84	.00	15,761.16	34.3%
12202 599989 Employee Dental Claims	444,500	0	444,500	137,982.58	.00	306,517.42	31.0%

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ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12202 599992 Administrative Dental Retiree	1,100	0	1,100	328.02	.00	771.98	29.8%
TOTAL General Fund	1,031,351	160,000	1,191,351	419,786.48	13,728.00	757,836.23	36.4%
TOTAL EXPENSES	1,031,351	160,000	1,191,351	419,786.48	13,728.00	757,836.23	

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FROM 2022 01 TO 2022 04

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
13201 County Treasurer							
13201 411100 General Property Taxes	480,207	0	480,207	160,069.04	.00	320,138.03	33.3%
13201 411300 DNR Pilot	-60,000	0	-60,000	-66,492.37	.00	6,492.37	110.8%
13201 411500 Managed Forest	-5,000	0	-5,000	-3,765.85	.00	-1,234.15	75.3%
13201 418100 Interest on Taxes	-250,000	0	-250,000	-93,039.77	.00	-156,960.23	37.2%
13201 441030 Ag Use Conversion Penalty	-20,000	0	-20,000	-205.36	.00	-19,794.64	1.0%
13201 451007 Treasurers Fees	-500	0	-500	-100.00	.00	-400.00	20.0%
13201 481001 Interest & Dividends	-400,000	0	-400,000	-83,656.49	.00	-316,343.51	20.9%
13201 481004 Fair Market Value Adjustment	0	0	0	666,792.23	.00	-666,792.23	.0%
13202 Tax Deed Expense							
13202 451030 Foreclosure Reimbursement	-2,000	0	-2,000	-10,981.67	.00	8,981.67	549.1%
13202 482002 Rent Of County Property	-3,000	0	-3,000	-1,894.00	.00	-1,106.00	63.1%
13202 483005 Gain/Loss-Sale Forclosed Prpt	-35,000	0	-35,000	.00	.00	-35,000.00	.0%
13203 Plat Books							
13203 451010 Sale Of Maps & Plat Books	-2,000	0	-2,000	-212.31	.00	-1,787.69	10.6%
13203 451308 Postage Fees	-100	0	-100	-3.00	.00	-97.00	3.0%
13203 474014 Dept Plat Book Charges	-100	0	-100	.00	.00	-100.00	.0%
TOTAL General Fund	-297,493	0	-297,493	566,510.45	.00	-864,003.38	-190.4%
TOTAL REVENUES	-297,493	0	-297,493	566,510.45	.00	-864,003.38	

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FROM 2022 01 TO 2022 04

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
13201 County Treasurer							
13201 511110 Salary-Permanent Regular	81,058	0	81,058	26,717.86	.00	54,339.74	33.0%
13201 511210 Wages-Regular	55,871	0	55,871	13,357.04	.00	42,514.27	23.9%
13201 511220 Wages-Overtime	10	0	10	166.31	.00	-156.24	%
13201 511330 Wages-Longevity Pay	269	0	269	.00	.00	269.38	.0%
13201 512141 Social Security	9,986	0	9,986	2,804.68	.00	7,181.33	28.1%
13201 512142 Retirement (Employer)	8,919	0	8,919	2,615.65	.00	6,302.89	29.3%
13201 512144 Health Insurance	37,478	0	37,478	11,457.29	.00	26,020.50	30.6%
13201 512145 Life Insurance	12	0	12	4.68	.00	6.85	40.6%
13201 512151 HSA Contribution	0	0	0	389.51	.00	-389.51	.0%
13201 512173 Dental Insurance	2,318	0	2,318	745.87	.00	1,572.53	32.2%
13201 521232 Investment Advisor Fees	32,000	0	32,000	9,739.79	.00	22,260.21	30.4%
13201 531298 United Parcel Service	100	0	100	.00	.00	100.00	.0%
13201 531311 Postage & Box Rent	8,000	0	8,000	887.10	.00	7,112.90	11.1%
13201 531312 Office Supplies	1,000	0	1,000	119.83	.00	880.17	12.0%
13201 531313 Printing & Duplicating	200	0	200	.35	.00	199.65	.2%
13201 531314 Small Items Of Equipment	200	0	200	.00	.00	200.00	.0%
13201 531321 Publication Of Legal Notice	3,000	0	3,000	.00	.00	3,000.00	.0%
13201 531324 Membership Dues	100	0	100	100.00	.00	.00	100.0%
13201 531326 Advertising	500	0	500	.00	.00	500.00	.0%
13201 532332 Mileage	200	0	200	.00	.00	200.00	.0%
13201 533225 Telephone & Fax	100	0	100	.00	.00	100.00	.0%
13201 535242 Maintain Machinery & Equip	200	0	200	171.86	.00	28.14	85.9%
13201 571004 IP Telephony Allocation	471	0	471	157.00	.00	314.00	33.3%
13201 571005 Duplicating Allocation	127	0	127	42.32	.00	84.68	33.3%
13201 571009 MIS PC Group Allocation	8,750	0	8,750	2,916.68	.00	5,833.32	33.3%
13201 571010 MIS Systems Grp Alloc(ISIS)	1,648	0	1,648	549.32	.00	1,098.68	33.3%
13201 591519 Other Insurance	1,276	0	1,276	483.32	.00	792.98	37.9%
13201 593256 Bank Charges	1,500	0	1,500	480.00	.00	1,020.00	32.0%
13202 Tax Deed Expense							
13202 521219 Other Professional Serv	0	0	0	180.00	.00	-180.00	.0%
13202 521255 Paper Service	1,000	0	1,000	341.00	.00	659.00	34.1%
13202 521273 Title Search	7,000	0	7,000	.00	.00	7,000.00	.0%
13202 529299 Purchase Care & Services	4,000	0	4,000	.00	.00	4,000.00	.0%
13202 531311 Postage & Box Rent	600	0	600	67.57	.00	532.43	11.3%
13202 531313 Printing & Duplicating	400	0	400	.00	.00	400.00	.0%

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FROM 2022 01 TO 2022 04

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
13202 531321 Publication Of Legal Notice	16,000	0	16,000	.00	.00	16,000.00	.0%
13202 531326 Advertising	3,000	0	3,000	.00	.00	3,000.00	.0%
13202 533221 Water	3,000	0	3,000	.00	.00	3,000.00	.0%
13202 593742 Uncollected Taxes	5,000	0	5,000	-1,633.48	.00	6,633.48	32.7%
13203 Plat Books							
13203 531349 Other Operating Expenses	2,200	0	2,200	.00	.00	2,200.00	.0%
TOTAL General Fund	297,493	0	297,493	72,861.55	.00	224,631.38	24.5%
TOTAL EXPENSES	297,493	0	297,493	72,861.55	.00	224,631.38	

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FROM 2022 01 TO 2022 04

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
11301 Child Support							
11301 411100 General Property Taxes	-151,107	0	-151,107	-50,369.08	.00	-100,738.14	33.3%
11301 421001 State Aid	-134,870	-10,967	-145,837	-78,402.00	.00	-67,435.00	53.8%
11301 421010 M S L Incentives	-14,000	0	-14,000	-1,944.90	.00	-12,055.10	13.9%
11301 421012 State Aid Cs + All Others	-844,205	-6,430	-850,635	-217,158.28	.00	-633,476.72	25.5%
11301 421014 State Aid Wages Allocation	120,859	0	120,859	29,401.66	.00	91,457.34	24.3%
11301 421050 CS Performance Based Inc	-165,267	0	-165,267	-1,596.00	.00	-163,671.00	1.0%
11301 421096 State Aid Medical Support	-8,000	0	-8,000	.00	.00	-8,000.00	.0%
11301 421097 State Aid E-filing	0	0	0	-4,273.00	.00	4,273.00	.0%
11301 442004 Extradition Reimbursement	-500	0	-500	-48.03	.00	-451.97	9.6%
11301 451011 CS Prog Fee Reduce 66%	10,164	0	10,164	2,388.08	.00	7,775.92	23.5%
11301 451013 NIVD Activities Reduction	-2,553	0	-2,553	-522.70	.00	-2,030.30	20.5%
11301 451014 CS Program Fees	-14,900	0	-14,900	-5,718.52	.00	-9,181.48	38.4%
11301 455003 Non-IVD Service Fees	-1,050	0	-1,050	-210.00	.00	-840.00	20.0%
TOTAL General Fund	-1,205,429	-17,397	-1,222,826	-328,452.77	.00	-894,373.45	26.9%
TOTAL REVENUES	-1,205,429	-17,397	-1,222,826	-328,452.77	.00	-894,373.45	

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FROM 2022 01 TO 2022 04

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
11301 Child Support							
11301 511110 Salary-Permanent Regular	280,849	0	280,849	97,868.19	.00	182,981.16	34.8%
11301 511210 Wages-Regular	512,437	0	512,437	174,569.14	.00	337,868.07	34.1%
11301 511220 Wages-Overtime	2,594	0	2,594	1,565.10	.00	1,028.60	60.3%
11301 511330 Wages-Longevity Pay	1,999	0	1,999	218.75	.00	1,780.00	10.9%
11301 512141 Social Security	58,931	0	58,931	18,794.89	.00	40,136.59	31.9%
11301 512142 Retirement (Employer)	51,862	0	51,862	16,129.65	.00	35,732.46	31.1%
11301 512144 Health Insurance	155,995	0	155,995	48,010.13	.00	107,985.07	30.8%
11301 512145 Life Insurance	329	0	329	86.88	.00	241.97	26.4%
11301 512151 HSA Contribution	1,250	0	1,250	2,187.50	.00	-937.50	175.0%
11301 512173 Dental Insurance	11,263	0	11,263	4,076.50	.00	7,186.70	36.2%
11301 521255 Paper Service	11,700	0	11,700	2,672.25	.00	9,027.75	22.8%
11301 521256 Genetic Tests	6,500	0	6,500	1,748.00	.00	4,752.00	26.9%
11301 521296 Computer Support	2,210	0	2,210	1,404.96	.00	805.04	63.6%
11301 529160 Interpreter Fee	6,500	0	6,500	521.25	.00	5,978.75	8.0%
11301 531003 Notary Public Related	120	0	120	80.00	.00	40.00	66.7%
11301 531301 Office Equipment	850	0	850	543.98	.00	306.02	64.0%
11301 531303 Computer Equipmt & Software	1,818	15,747	17,565	2,988.01	7,642.28	6,934.71	60.5%
11301 531310 Postage Special	275	0	275	214.92	.00	60.08	78.2%
11301 531311 Postage & Box Rent	17,200	0	17,200	4,322.19	.00	12,877.81	25.1%
11301 531312 Office Supplies	1,600	1,650	3,250	274.80	.00	2,975.20	8.5%
11301 531313 Printing & Duplicating	4,708	0	4,708	117.76	.00	4,590.24	2.5%
11301 531314 Small Items Of Equipment	900	0	900	317.59	.00	582.41	35.3%
11301 531321 Publication Of Legal Notice	835	0	835	340.00	.00	495.00	40.7%
11301 531324 Membership Dues	1,894	0	1,894	.00	.00	1,894.00	.0%
11301 531326 Advertising	0	0	0	59.62	.00	-59.62	.0%
11301 531348 Educational Supplies	450	0	450	211.50	.00	238.50	47.0%
11301 532325 Registration	3,820	0	3,820	149.00	.00	3,671.00	3.9%
11301 532332 Mileage	700	0	700	.00	.00	700.00	.0%
11301 532334 Commercial Travel	1,200	0	1,200	.00	.00	1,200.00	.0%
11301 532335 Meals	900	0	900	.00	.00	900.00	.0%
11301 532336 Lodging	2,664	0	2,664	.00	.00	2,664.00	.0%
11301 532339 Other Travel & Tolls	380	0	380	.00	.00	380.00	.0%
11301 532340 Contracted Extraditions	8,700	0	8,700	.00	.00	8,700.00	.0%
11301 533225 Telephone & Fax	500	0	500	55.67	.00	444.33	11.1%
11301 535242 Maintain Machinery & Equip	4,050	0	4,050	1,528.05	.00	2,521.95	37.7%
11301 571004 IP Telephony Allocation	2,001	0	2,001	667.00	.00	1,334.00	33.3%
11301 571005 Duplicating Allocation	834	0	834	278.00	.00	556.00	33.3%
11301 571009 MIS PC Group Allocation	27,500	0	27,500	9,166.68	.00	18,333.32	33.3%

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FROM 2022 01 TO 2022 04

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11301 571010 MIS Systems Grp Alloc(ISIS)	9,130	0	9,130	3,043.32	.00	6,086.68	33.3%
11301 591519 Other Insurance	7,980	0	7,980	2,810.56	.00	5,169.81	35.2%
TOTAL General Fund	1,205,429	17,397	1,222,826	397,021.84	7,642.28	818,162.10	33.1%
TOTAL EXPENSES	1,205,429	17,397	1,222,826	397,021.84	7,642.28	818,162.10	

**Jefferson County
Contingency Fund
For the Year Ended December 31, 2022**

Ledger Date	Description	General (599900)	Other (599908)	Vested Benefits (599909)	Authority
1-Jan-22	Tax Levy	500,000.00	250,000.00	300,000.00	
6-Jan-22	Administration - codification of County ordinances	(10,000.00)			
3-Feb-22	MIS - multi-factor authentication	(20,000.00)			
3-Feb-22	Literacy Council	(10,000.00)			
3-Mar-22	COC JDA position	(5,131.00)			
8-Mar-22	Budget carryover requests		3,940,000.00		
Total amount available		454,869.00	4,190,000.00	300,000.00	
Net		454,869.00	4,190,000.00	300,000.00	