

Finance Committee Agenda
Jefferson County
Jefferson County Highway Committee Room
1425 Wisconsin Drive
Jefferson, WI 53549

Date: Wednesday, November 9, 2022

Time: 10:00 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 September 7, 2022, September 12, 2022, September 14, 2022, September 15, 2022 and October 6, 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 Supervisor amendments to the 2023 budget
9. Discussion and possible action on amending the 2023 budget for various departments
10. Discussion and possible action on amending the Jefferson County Real Estate Tax Foreclosure Policy
11. Discussion and possible action on Courthouse/Sheriff/Jail improvement project
12. Discussion and possible action on update on American Rescue Plan Act funding
13. Discussion and possible action on claims against Jefferson County
14. Discussion and possible action on determining the disposition of foreclosed properties, setting minimum bids for the sale of foreclosed properties and considering offers to purchase on foreclosed properties
15. Convene in closed session pursuant to section 19.85 (1)(e) Wis. Stats. for deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, for the purpose of discussion and possible action on setting minimum bids, selling and considering offers to purchase on tax foreclosed properties and other county owned properties and pursuant to section 19.85 (1)(g) Wis. Stats. to confer with legal counsel concerning strategy to be adopted by Jefferson County with respect to litigation in which it is or is likely to become involved for the purpose of discussion and possible action on claims against Jefferson County
16. Reconvene in open session for action on closed session items if necessary
17. Discussion and possible action on 2022 projections of budget vs. actual revenues and expenditures
18. Review of the financial statements and department update for September 2022-Finance Department
19. Review of the financial statements and department update for September 2022-Treasurer's Office
20. Review of the financial statements and department update for September 2022-Child Support
21. Update on contingency fund balance
22. Discussion of funding for projects related to the new highway facilities and sale of old highway facilities
23. Set future meeting schedule, next meeting date, and possible agenda items
24. Review of invoices
25. Adjourn

Next scheduled meetings: Wednesday, December 7, 2022 (Regular Meeting)
 Wednesday, January 11, 2023 (Regular Meeting)
 Wednesday, February 8, 2023 (Regular Meeting)
 Wednesday, March 8, 2023 (Regular Meeting)
 Wednesday, April 5, 2023 (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
September 7, 2022**

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

1. **Call to order** – Supervisor Jones called the meeting to order at 9:05 a.m.
2. **Roll call (establish a quorum)** – Finance Committee members present were Richard Jones, David Drayna, George Jaeckel, Russell Kutz, and Walt Christensen. Other supervisors in attendance were Anita Martin and Meg Turville. Staff in attendance were County Administrator, Ben Wehmeier; Finance Director, Marc DeVries; Assistant Finance Director, Tammy Worzalla; Budget Analyst, Morgan Endl; Corporation Counsel, Blair Ward; Paralegal, Sarana Stolar; Human Resources Director, Terri Palm; and Captain Travis Maze. Members of the public present were David Messmer and Travis Messmer from the Town of Milford; Diane Stueller from the Town of Milford; and Kathy Zimmerman from the Town of Milford.
3. **Certification of compliance with the Open Meetings Law** – County Administrator Wehmeier certified compliance with the Open Meetings Law.
4. **Approval of the agenda** –Supervisor Jones moved agenda item number 13-15 to be agenda items number 8-10. The agenda was approved as amended.
5. **Approval of Finance Committee minutes for August 3, 2022** - A motion was made by Jaeckel/Drayna to approve the minutes for August 3, 2022. The motion passed 5-0.
6. **Communications** – None.
7. **Public Comment** – David Messmer spoke about the escalation clause he used in his bid for the Hooper’s Mill property. Trevor Messmer spoke about the history of Hooper’s Mill. Diane Stueller and Kathy Zimmerman both spoke in support of the Messmer’s acquisition of Hooper’s Mill.
8. **Discussion and possible action on claims against Jefferson County** – The Committee decided to discuss the claims in closed session and take any action after closed session. No action was taken at this time.
9. **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** – Paralegal Sarana Stolar reviewed the list of outstanding foreclosed properties with the Committee. No action was taken.
10. **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.

- 11. 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 Jaeckel/Drayna to deny the claim from Dawn Kiernan for \$100,000 and forward the resolution to the Board of Supervisors. The motion passed 5-0. Motion by Jaeckel/Kutz to deny the claim from Defend Town Plans to reverse its decision granting a rezoning petition and forward the resolution to the Board of Supervisors. The motion passed 5-0. Motion by Jaeckel/Drayna to accept the written appraisal as minimum bid amount for the Jolliffe tax delinquent property and use a realtor to market the property if it does not sell after the first notice. The motion passed 5-0. Motion by Christensen/Jaeckel to accept the bid from David Messmer for the Hooper's Mill property. The motion passed 5-0.

- 12. Discussion and possible action on employee health insurance options for the 2023 budget –** County Administrator Wehmeier explained that the County has two choices for health insurance for 2023; stay with Dean or move back to the plan offered by the State of Wisconsin Employee Trust Fund (ETF). Based on the analysis done on preliminary rates from ETF it makes the most fiscal sense to move, even though the County faces a large surcharge for the next two years, the projected rates from Dean are more expensive over time than the cost of moving to ETF. Wehmeier is seeking authority to enter into the agreement with ETF once the final rates are released and the County can complete its analysis and draft a resolution for the Board of Supervisors to tentatively enter into a contract with ETF. Motion by Jones/Christensen authorize the County Administrator to enter into an agreement with the State of Wisconsin Employee Trust Fund pending further fiscal analysis and forward the resolution to the Board of Supervisors. The motion passed 5-0.

- 13. Discussion and possible action on Courthouse/Sheriff/Jail improvement project –** There were no updates. No action was taken.

- 14. Discussion and possible action on setting 2023 budget parameters –** Finance Director DeVries referenced the 2022A General Obligation Bond presale report provided by Ehlers and noted that even with the additional debt service related to the new issue, the mill rate is projected to decrease significantly because of significant appreciation in assessed value. DeVries noted that the first principal payment was \$100,000 and that he projected that raising this to \$1,000,000 could save the County over \$900,000 in interest over the term of the bond and the County would still realize a reduction in the general and debt mill rate of over 8%. Motion by Jaeckel/Christensen to direct Ehlers to increase the 2023 debt service to an amount that would yield an 8% reduction in the mill rate. The motion passed 5-0. DeVries then advised the Committee that the bonds would likely sell at a premium. This additional amount received by the County can only be used for debt service, however, the County can still levy the full debt service amount according to the final payment schedule. This would not negatively impact the mill rate just agreed to by the Committee and could be a potential source of relief for the health insurance surcharge. Motion by Christensen/Drayna to levy the full amount of debt service regardless of the amount of premium received. The motion passed 5-0. Finally, DeVries advised, and Captain Maze confirmed, that the County could take advantage of current year pricing on its proposed 2023 squad purchases if we

act within the next week. This immediate action would save the County approximately \$30,000. Motion by Jones/Drayna to immediately authorize the order of the 2023 squads. The motion passed 5-0.

- 15. Discussion and possible action on update on American Rescue Plan Act funding** – The committee requested that a column be added to the report to show how much funds from each project was committed to date. No action was taken.
- 16. 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.
- 17. Review of financial statements and department update for July 2022 – Finance Department** – No action taken.
- 18. Review of financial statements and department update for July 2022** – Treasurer’s Office – No action taken.
- 19. Review of financial statements and department update for July 2022** – Child Support – No action taken.
- 20. Update on contingency fund balance** – Before any action taken during the meeting, the balance of the 2022 general contingency is \$449,227, the balance of other contingency is \$4,190,000 and the vested benefit balance is \$300,000.
- 21. 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.
- 22. Set future meeting schedule, next meeting date, and possible agenda items** – The next meeting is scheduled for September 12, 2022 at 8:30 a.m. Agenda items include 2023 budget hearings.
- 23. Review of Invoices** - After review of the invoices, a motion was made by Jaeckel/Drayna to approve the payment of invoices totaling \$34,311,941.93. The motion passed 5-0.
- 24. Adjourn** – A motion was made by Jaeckel/Christensen to adjourn at 11:21 a.m. The motion passed 5-0.

Respectfully submitted,

Marc DeVries, Finance Director
Jefferson County

Jefferson County
Finance Committee Minutes
September 12, 2022

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

1. **Call to order** – Finance Committee Chair Richard Jones called the meeting to order at 8:30 a.m.
2. **Roll call (establish a quorum)** – Finance Committee members present were Richard Jones, George Jaeckel, Russell Kutz, Walt Christensen and David Drayna. Other board members present were Anita Martin. Staff in attendance were County Administrator, Ben Wehmeier; Finance Director, Marc DeVries; Assistant Finance Director, Tammy Worzalla, and Paralegal, Sarana Stolar. Members of the public present were Steve Sharp from the Watertown Daily Times.
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. **Communications** – none.
6. **Public comment** – none.
7. **Presentation of budget overview** – County Administrator Wehmeier presented an overview of his recommended budget for 2023. The recommended budget meets the State imposed levy limit.
8. **Department 2023 Budget Hearings** – The Finance Committee considered the recommended budgets for each department listed below and motions were made to tentatively accept the recommended budget figures for each department, unless otherwise noted. *[The format for each department lists (i) budget presenters in addition to Ben Wehmeier, (ii) any other information specific to the department budget, (iii) who moved/seconded to tentatively accept the recommended budget figure, unless otherwise noted, along with the amount, and (iv) the voting record]*
 - a. **UW Extension**
 - i. Christine Wen and Kim Buchholz
 - ii. No additional motion/information
 - iii. Motion by Kutz/Jaeckel to approve the recommended budget of \$314,758 (estimated levy amount \$274,223)
 - iv. Motion passed 5-0.
 - b. **Child Support**
 - i. Stacey Jensen
 - ii. No additional motion/information
 - iii. Motion by Jaeckel/Christensen to approve the recommended budget of \$1,235,122 (estimated levy amount \$206,236)
 - iv. Motion passed 5-0.
 - c. **Central Services**

- i. Larry Meyer
- ii. No additional motion/information
- iii. Motion by Christensen/Jaeckel to approve the recommended budget of \$985,653 (estimated levy amount \$981,853)
- iv. Motion passed 5-0.

d. Economic Development

- i. Deb Reinbold
- ii. No additional motion/information
- iii. Motion by Drayna/Kutz to approve the recommended budget of \$914,985 (estimated levy amount \$0)
- iv. Motion passed 5-0.

9. Set future meeting schedule, next meeting date, and possible agenda items – The next Finance Committee meeting is scheduled for Wednesday, September 14th at 8:30 a.m.

10. Adjourn – A motion was made at 11:21 a.m. to recess until Wednesday, September 14th by Jones/Jaeckel. The motion passed 5-0.

Respectfully submitted,

Marc DeVries, Finance Director
Jefferson County

**Jefferson County
Finance Committee Minutes
September 14, 2022**

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

1. **Call to order** – Finance Committee Chair Richard Jones called the meeting to order at 8:30 a.m.
2. **Roll call (establish a quorum)** – Finance Committee members present were Richard Jones, George Jaeckel, Russell Kutz, Walt Christensen and David Drayna. Other board members present were Anita Martin. Staff in attendance were County Administrator, Ben Wehmeier; Finance Director, Marc DeVries; Assistant Finance Director, Tammy Worzalla, and Paralegal, Sarana Stolar. There were no members of the public present.
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. **Communications** – none.
6. **Public comment** – none.
7. **Department 2023 Budget Hearings** – The Finance Committee considered the recommended budgets for each department listed below and motions were made to tentatively accept the recommended budget figures for each department, unless otherwise noted. *[The format for each department lists (i) budget presenters in addition to Ben Wehmeier, (ii) any other information specific to the department budget, (iii) who moved/seconded to tentatively accept the recommended budget figure, unless otherwise noted, along with the amount, and (iv) the voting record]*
 - a. **County Clerk**
 - i. Audrey McGraw
 - ii. No additional motion/information
 - iii. Motion by Jones/Jaekel to approve the recommended budget of \$414,522 (estimated levy amount \$261,029)
 - iv. Motion passed 5-0.
 - b. **Management Information Systems**
 - i. John Rageth
 - ii. No additional motion/information
 - iii. Motion by Kutz/Drayna to approve the recommended budget of \$2,171,478 (estimated levy amount \$254,259)
 - iv. Motion passed 5-0.
 - c. **Planning and Zoning/Land Information**
 - i. Matt Zangl
 - ii. No additional motion/information

- iii. Motion by Jaeckel/Christensen to approve the recommended budgets of \$736,738 – Zoning and \$912,346 - LIO (estimated levy amounts \$394,738 Zoning/\$443,220 LIO)
 - iv. Motion passed 5-0.
- d. Human Resources**
 - i. Terri Palm
 - ii. No additional motion/information
 - iii. Motion by Christensen/Kutz to approve the recommended budget of \$731,756 (estimated levy amount \$628,550)
 - iv. Motion passed 5-0.
- e. District Attorney**
 - i. Monica Hall/Leigh Scherer
 - ii. No additional motion/information
 - iii. Motion by Drayna/Jaeckel to approve the recommended budget of \$1,034,909 (estimated levy amount \$847,140)
 - iv. Motion passed 5-0.
- f. Administration**
 - i. Ben Wehmeier
 - ii. No additional motion/information
 - iii. Motion by Jones/Jaeckel to approve the recommended budget of \$2,253,178 (estimated levy amount \$605,916)
 - iv. Motion passed 5-0
- g. Emergency Management**
 - i. Donna Haugom
 - ii. No additional motion/information
 - iii. Motion by Kutz/Jaeckel to approve the recommended budget of \$256,391 (estimated levy amount \$130,224)
 - iv. Motion passed 5-0.
- h. Health Department**
 - i. Elizabeth Chilsen and Michele Schmidt
 - ii. No additional motion/information
 - iii. Motion by Jaeckel/Kutz to approve the recommended budget of \$2,008,379 (estimated levy amount \$914,512)
 - iv. Motion passed 5-0.
- i. Parks**
 - i. Kevin Weismann and Mary Truman
 - ii. No additional motion/information
 - iii. Motion by Christensen/Drayna to approve the recommended budget of \$1,626,141 (estimated levy amount \$951,286)
 - iv. Motion passed 5-0.
- j. Highway Department**
 - i. Bill Kern and Ryan Broedlow
 - ii. No additional motion/information
 - iii. Motion by Jones/Jaeckel to approve the recommended budget of \$13,691,556 (estimated levy amount \$6,303,630)
 - iv. Motion passed 5-0.
- k. Medical Examiner**
 - i. Nichol Tesch

- ii. No additional motion/information
- iii. Motion by Drayna/Jaeckel to approve the recommended budget of \$364,329 (estimated levy amount \$253,879)
- iv. Motion passed 5-0.

8. Set future meeting schedule, next meeting date, and possible agenda items – The next Finance Committee meeting is scheduled for Thursday, September 15th at 8:30 a.m.

9. Adjourn – A motion was made at 11:30 to recess until Thursday, September 16th by Jaeckel/Drayna. The motion passed 5-0.

Respectfully submitted,

Marc DeVries, Finance Director
Jefferson County

**Jefferson County
Finance Committee Minutes
September 15, 2022**

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

1. **Call to order** – Finance Committee Chair Richard Jones called the meeting to order at 8:30 a.m.
2. **Roll call (establish a quorum)** – Finance Committee members present were Richard Jones, George Jaeckel, Russell Kutz, Walt Christensen and David Drayna. Other board members present were Anita Martin. Staff in attendance were County Administrator, Ben Wehmeier; Finance Director, Marc DeVries; Assistant Finance Director, Tammy Worzalla, and Paralegal, Sarana Stolar. There were no members of the public present.
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. **Communications** – none.
6. **Public comment** – none.
7. **Department 2023 Budget Hearings** – The Finance Committee considered the recommended budgets for each department listed below and motions were made to tentatively accept the recommended budget figures for each department, unless otherwise noted. *[The format for each department lists (i) budget presenters in addition to Ben Wehmeier, (ii) any other information specific to the department budget, (iii) who moved/seconded to tentatively accept the recommended budget figure, unless otherwise noted, along with the amount, and (iv) the voting record]*
 - a. **Library Service**
 - i. Karol Kennedy and Eric Robinson
 - ii. No additional motion/information
 - iii. Motion by Jones/Jaekel to approve the recommended budget of \$1,179,470 (estimated levy amount \$1,179,470)
 - iv. Motion passed 5-0.
 - b. **Veterans Services**
 - i. Yvonne Duesterhoeft
 - ii. No additional motion/information
 - iii. Motion by Jaekel/Drayna to approve the recommended budget of \$313,713 (estimated levy amount \$221,610)
 - iv. Motion passed 5-0.
 - c. **Land and Water Conservation**
 - i. Patricia Cicero
 - ii. No additional motion/information

- iii. Motion by Christensen/Kutz to approve the recommended budget of \$1,000,603 (estimated levy amount \$296,552)
 - iv. Motion passed 5-0.
- d. Clerk of Courts**
 - i. Cindy Hamre-Incha and Tina Hotter
 - ii. No additional motion/information
 - iii. Motion by Drayna/Christensen to approve the recommended budget of \$3,272,999 (estimated levy amount \$1,784,041)
 - iv. Motion passed 5-0.
- e. County Board**
 - i. Ben Wehmeier
 - ii. No additional motion/information
 - iii. Motion by Jones/Drayna to approve the recommended budget of \$485,639 (estimated levy amount \$485,639)
 - iv. Motion passed 5-0.
- f. Treasurer**
 - i. John Jensen
 - ii. No additional motion/information
 - iii. Motion by Christensen/Kutz to approve the recommended budget of \$309,068 (estimated levy savings \$1,139,532)
 - iv. Motion passed 5-0.
- g. Corporation Counsel**
 - i. Blair Ward
 - ii. No additional motion/information
 - iii. Motion by Jaeckel/Christensen to approve the recommended budget of \$480,630 (estimated levy amount \$480,630)
 - iv. Motion passed 5-0.
- h. Human Services**
 - i. Kathi Cauley, Brian Belford and Brent Ruehlow
 - ii. No additional motion/information
 - iii. Motion by Kutz/Jaekel to approve the recommended budget of \$35,198,785 (estimated levy amount \$9,611,869)
 - iv. Motion passed 5-0.
- i. Sheriff**
 - i. Paul Milbrath and Travis Maze
 - ii. No additional motion/information
 - iii. Motion by Drayna/Kutz to reallocate the \$57,000 budgeted for motorcycles to noncapital auto to outfit take home squads. Motion by Drayna/Jaekel to approve the recommended budget of \$18,706,008 (estimated levy amount \$15,871,447)
 - iv. Motion passed 5-0/5-0.
- j. Fair Park**
 - i. Amy Listle
 - ii. No additional motion/information
 - iii. Motion by Jones/Drayna to approve the recommended budget of \$ 2,008,699 (estimated levy amount \$103,799)
 - iv. Motion passed 5-0.
- k. Register of Deeds**

- i. Staci Hoffman
- ii. No additional motion/information
- iii. Motion by Kutz/Jaeckel to approve the recommended budget of \$351,488 (estimated levy savings \$180,962)
- iv. Motion passed 5-0.

8. Set future meeting schedule, next meeting date, and possible agenda items – The next Finance Committee meeting is scheduled for Wednesday, October 5th at 8:30 a.m.

9. Adjourn – A motion was made at 11:20 to recess until Wednesday, October 5th by Jones/Jaeckel. The motion passed 5-0.

Respectfully submitted,

Marc DeVries, Finance Director
Jefferson County

**Jefferson County
Finance Committee Minutes
October 6, 2022**

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

1. **Call to order** – Supervisor Jones called the meeting to order at 1:00 p.m.
2. **Roll call (establish a quorum)** – Finance Committee members present were Richard Jones, David Drayna, George Jaeckel, Russell Kutz, and Walt Christensen. Other supervisors in attendance were Anita Martin. Staff in attendance were County Administrator, Ben Wehmeier; Finance Director, Marc DeVries; Assistant Finance Director, Tammy Worzalla; Budget Analyst, Morgan Endl; Corporation Counsel, Blair Ward; Paralegal, Sarana Stolar; Human Services Director, Kathi Cauley; Human Services Admin Division Director Brian Bellford; Planning and Zoning Director Matt Zangl; and Emergency Management Director Donna Haugom. Members of the public present were Jeffrey Riederer.
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. **Communications** – None.
6. **Public Comment** – None.
7. **Discussion and possible action on claims against Jefferson County – Jeffrey and Kathryn Riederer** – The Chair recognized Jeffrey Riederer. Mr. Riederer addressed the Committee regarding a claim against Jefferson County. Mr. Riederer is asking for compensation of \$21,000 to settle his claim. No action was taken at this time.
8. **Discussion and possible action on claims against Jefferson County – General** – Motion by Jaeckel/Drayna to deny the claim of Daniel Baumann and forward the resolution to the Board of Supervisors. The motion passed 5-0.
9. **Discussion and possible action on amending the 2022 budget for the Emergency Management department** – Emergency Management Director Haugom explained that her department had applied for and been awarded a grant to identify the types and amounts of hazardous materials being transported into, out of, and within Jefferson County. Motion by Christensen/Kutz to amend the 2022 Emergency Management budget for the receipt of this grant and forward the resolution to the Board of Supervisors. The motion passed 5-0.
10. **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** – Paralegal Sarana Stolar reviewed the list of outstanding foreclosed properties with the Committee. No action was taken.

11. **Convene in closed session pursuant to section 19.85 (1)(e) Wis. Stats. for deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, for the purpose of discussion and possible action on setting minimum bids, selling and considering offers to purchase on tax foreclosed properties and other county owned properties and pursuant to section 19.85 (1)(g) Wis. Stats. to confer with legal counsel concerning strategy to be adopted by Jefferson County with respect to litigation in which it is or is likely to become involved for the purpose of discussion and possible action on claims against Jefferson County –** The Committee voted by roll call to convene into closed session. The motion passed 5-0.
12. **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. No action was taken.
13. **Department 2023 Budget Hearings –** The Finance Committee considered the recommended budgets for each department listed below and motions were made to tentatively accept the recommended budget figures for each department, unless otherwise noted. *[The format for each department lists (i) budget presenters in addition to Ben Wehmeier, (ii) any other information specific to the department budget, (iii) who moved/seconded to tentatively accept the recommended budget figure, unless otherwise noted, along with the amount, and (iv) the voting record]*
 - a. **Outstanding Department Budgets –** The Finance Committee considered the recommended budgets for each department listed below and motions were made to tentatively accept the recommended budget figures for each department, unless otherwise noted. *[The format for each department lists (i) budget presenters in addition to Ben Wehmeier, (ii) any other information specific to the department budget, (iii) who moved/seconded to tentatively accept the recommended budget figure, unless otherwise noted, along with the amount, and (iv) the voting record]*
 - i. **Human Services –** Human Services Director Cauley explained structural changes to the Human Services Department. There are no additional expenditures associated with these changes. Motion by Kutz/Jaeckel to approve the changes to the Human Services Department budget. The motion passed 5-0.
 - ii. **Land & Water Conservation –** Land & Water Conservation director Cicero explained that the County had received a larger grant than it anticipated for the purchase of a conservation easement. Finance Director DeVries explained that this adjustment would likely be an amendment to the 2023 budget after the Board passed the 2023 budget. Motion by Jones/Drayna to approve the amendment. The motion passed 5-0.
 - iii. **Economic Development –** Wehmeier explained that there was a change to the title and duties of the Managing Director of Business Development position. The position was reclassified to a Director of Community Development. There is no resulting change to the related compensation or budget. Motion by Jones/Jaeckel to approve the amendment. The motion passed 5-0.
 - b. **Finance**
 - i. Marc DeVries
 - ii. No additional motion/information
 - iii. Motion by Jones/Christensen to approve the recommended budget of \$1,160,790 (estimated levy amount \$621,030)

- iv. Motion passed 5-0.
- c. **2023 Capital and 5 Year Capital Plan** – County Administrator Wehmeier discussed the 2023 Capital Plan and possible financing sources. Motion by Jaeckel/Drayna to approve the 2023 capital and 5-year capital plan. The motion passed 5-0.
- d. **Debt Service**
 - i. Marc DeVries
 - ii. The 2023 budget includes a transfer from the General Fund of \$2,090,000 to pay the remaining principal of the 2013A General Obligation bonds when callable (April of 2023).
 - iii. Motion by Jaeckel/Drayna to approve the recommended budget of \$7,932,443 (estimated levy amount \$4,029,243).
 - iv. Motion passed 5-0.
- e. **Fleet**
 - i. Marc DeVries
 - ii. No additional motion/information
 - iii. Motion by Jaeckel/Drayna to approve the recommended budget of \$261,960 (estimated levy amount \$0).
 - iv. Motion passed 5-0.
- f. **General Revenues; General Expenditures (Contingency)**
 - i. Ben Wehmeier and Marc DeVries
 - ii. No additional motion/information
 - iii. Motion by Jaeckel/Drayna to approve the recommended budget (estimated levy savings \$10,967,026)
 - iv. Motion passed 5-0.
- g. **Fee Schedule** – Motion by Jaeckel/Drayna to approve the fee schedule for 2023. The motion passed 5-0.
- h. **Fund Balance Policy** – no action taken.
- i. **Set tax levy**
 - i. Motion made by Christensen/Kutz to approve the following:
 - 1. Health Department - \$914,512 tax levy at a \$0.1063 mill rate
 - 2. Library System- \$1,179,470 tax levy at a \$0.2404 mill rate
 - 3. Motion passed 5-0
 - ii. Motion made by Jones/Jaeckel to approve the following:
 - 1. Set the County-Wide (1992 statute definition) levy at \$33,762,184 for a mill rate of \$3.0309 for general operations and \$0.4107 for debt service
 - 2. Motion passed 5-0.

14. Discussion and possible action on update on American Rescue Plan Act funding – DeVries discussed the status of the ARPA funding. No action was taken.

15. 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.

16. Review of financial statements and department update for August 2022 – Finance Department – No action taken.

17. Review of financial statements and department update for August 2022 – Treasurer’s Office – No action taken.

- 18. Review of financial statements and department update for August 2022** – Child Support – No action taken.
- 19. Update on contingency fund balance** – Before any action taken during the meeting, the balance of the 2022 general contingency is \$449,227, the balance of other contingency is \$4,190,000 and the vested benefit balance is \$300,000.
- 20. Discussion of funding for projects related to the new Highway Facilities and sale of old Highway Facilities.** Wehmeier updated the Committee on the progress of the old highway site.
- 21. Set future meeting schedule, next meeting date, and possible agenda items** – The next meeting is scheduled for November 9, 2022 at 10:00 a.m. Agenda items include 2023 budget amendments, if necessary.
- 22. Review of Invoices** - After review of the invoices, a motion was made by Jaeckel/Kutz to approve the payment of invoices totaling \$5,130,329.80. The motion passed 5-0.
- 23. Adjourn** – A motion was made by Jaeckel/Christensen to adjourn at 3:35 p.m. The motion passed 5-0.

Respectfully submitted,

Marc DeVries, Finance Director
Jefferson County

2023
Jefferson County
Proposed Supervisor Amendment

By Supervisor(s) Jeff Smith

Amendment # _____

To amend the 2023 Recommended Budget (as amended by the Finance Committee),

I (we) hereby propose:
For our former employees who are still on the County's health insurance, we pay 1/2 of the increase of the surcharge for switching plans.

I (we) estimate that this proposed amendment would increase / decrease (circle one) the tax levy by \$ 70,000

I (we) also propose offsetting any tax levy increase / decrease (circle one) with a tax levy increase / decrease (circle one) to the following department(s) and/or program area(s):

If the finance committee is unable to find where this money would come from, we do an across the board cut to all departments.

THIS SECTION FOR FINANCE DEPARTMENT STAFF USE

Bus Unit Description	Bus Unit	Account Number	Expenditure Increase (Decrease)	Revenue Increase (Decrease)	Other Sources Increase (Decrease)	Net Levy Increase (Decrease)
			\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
Totals			\$ -	\$ -	\$ -	\$ -

Finance Member	Aye	Noe
Christensen, Walt		
Drayna, David		
Jaeckel, George		
Jones, Richard		
Kutz, Russell		
Result	0	0

Fiscal note:

County Board voting record:

Ayes	
Noes	
Abstain	
Absent	

Jefferson County, Wisconsin Real Estate Tax Foreclosure Policy

Definition

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

Policy

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

Procedure

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

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

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

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

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

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

Commencement of Legal Action Pursuant to § 75.521, Wis. Stats.:

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

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

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

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

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

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

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

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

Notice of Sealed Bids

All bids must be submitted on the form titled, "Sealed Bid for Purchase of Tax Delinquent Property" and must be submitted in a specific dollar amount.

All payment must be by certified check, cashier's check, treasurer's check or by a U.S. postal money order (no cash).

1st Round: Administration will place the property for sale by publication of a Class 3 notice under Chapter 985 Wis. Stats.(Wis. Stat. s. 75.69) at a minimum bid of the property's appraised value which the Finance Committee has determined will be equal to the estimated fair market value of the property as indicated in the official property record maintained by the Jefferson County Treasurer unless a different amount is designed by the Finance Committee. (Resolution No. 2002-16). -

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2nd Round: If the property does not sell at a minimum bid of the appraised value, administration will place the property for sale at a minimum bid of the total delinquent taxes and interest for no less than 20 days which will include publication of a Class 1 notice under Chapter 985 Wis. Stats. (Wis. Stat. s. 75.69). If the minimum bid is less than the appraised value, the Finance Committee must approve the sale. (Wis. Stat. s. 75.69)

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3rd Round: If the property does not sell at the minimum of the total delinquent taxes and interest, administration will place the property for sale at a minimum bid of the total delinquent taxes for no less than 20 days using any method of advertising deemed appropriate for that particular parcel of property. Administration will determine how best to dispose of the property after consulting with the Finance Committee.

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4th Round: If the property does not sell for an amount equal to or greater than the delinquent taxes, administration will determine how best to dispose of the property after consulting with the Finance Committee.~~bring forward to the Finance Committee for discussion on how to dispose of the property.~~

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Administration has the authority to accept bids following the guidelines in this policy.

If due to the condition of the property or other circumstances affecting property value, receiving a minimum bid equal to or greater than the established fair market value is unlikely, the Finance Committee may determine the appraised value using such other information as the Committee has available. (Resolution No. 2002-16).

Exceptions to this policy may be made on a case by case basis by the Finance Committee provided that any exception is in compliance with Wisconsin Law.

Methods of selling and advertising tax delinquent properties shall be as required by state law. Other methods of selling and advertising tax delinquent properties shall be at the discretion of Administration which may include, but are not limited to, placing a "For Sale" sign on the property, notifying adjoining landowners that the property is for sale, listing on the Wisconsin Surplus website and using the services of a real estate agent.

Jefferson County reserves the right to reject any bid or refuse to sell any tax delinquent parcel of property to anyone who has delinquent real estate taxes owing to Jefferson County or who has any ownership interest in a company or corporation that has delinquent real estate taxes owing to Jefferson County.

The ~~attached below~~ Procedure for Foreclosing and Selling Tax Delinquent Properties may be used as a guide for County staff for the disposition of tax foreclosure properties.

Administration

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

Procedure for Foreclosing and Selling Tax Delinquent Properties

Dates listed below are approximate and used for example only.

- 1) The Treasurer will send out a letter to the property owners notifying them that the County is starting the process of foreclosing on their property and will forward a list of tax foreclosure properties to the Corporation Counsel Office and request that foreclosure proceedings commence – August 15th
- 2) Corporation Counsel Office completes review of properties and makes a determination on what properties the County should commence a foreclosure action on – September 1st
- 3) Corporation Counsel Office commences legal action on all properties determined to be appropriate for tax foreclosure. This requires a Class 3 notice to be published in the County's official newspaper with copies sent by certified mail with return receipt requested to property owners and all lien holders - October 1st
- 4) The Sheriff personally serves owners of occupied properties who have not responded to the foreclosure action copies of the petition for foreclosure and related documents and directs them to contact the Corporation Counsel Office – November 1st
- 5) Property owners have eight weeks from the first publication of the notice to redeem the property by paying the delinquent taxes and interest for the delinquent tax years. If full payment is received, a redemption certificate is filed with the Clerk of Courts and the case is dismissed – redemption period ends on November 26th
- 6) After the redemption period expires, any person having any right, title or interest in or lien upon the property may serve an answer (such as disputing the foreclosure)

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to the Treasurer, which has to be filed with the Clerk of Courts within 30 days – an answer must be served on the County on or before December 26th

- 7) If no answer is received, the County submits a default judgment to the Court and files with the Clerk of Courts – December 27th
- 8) County notifies all former owners who are living in the foreclosed properties that they will need to either leave or start paying rent – January 7th
- 9) The property will be published for sale at a minimum bid of the property's assessed value for no less than 20 days – February 1st
- 10) If the property does not sell at a minimum bid of the estimated fair market value, the property will be published for sale at a minimum of the total delinquent taxes and interest for no less than 20 days – March 1st
- 11) If the property does not sell at the minimum of the total delinquent taxes and interest, the property will be published for sale at a minimum of the delinquent taxes for no less than 20 days – April 1st
- 12) If the County has an acceptable bid for the property, the former owners will be notified that they need to vacate the property – May 1st
- 13) If the former owners have not vacated the property, the Sheriff will serve them with the notification to vacate and inform them that they have 10 days to vacate the property – June 1st
- 14) Former owners contact the Corporation Counsel Office stating that they were not aware of the foreclosure action until they were personally served with the notification to vacate by the Sheriff – June 2nd
- 15) Former owners request the Finance Committee to grant them permission to repurchase the foreclosed property and the Finance Committee allows 30 to 60 days to repurchase – June 11th
- 16) Former owner repurchases property – on or before August 11th

Policy Approved by the Finance Committee on [August 11, 2016](#), Amended on: [August 8, 2018](#); [November 5, 2020](#); ~~[November 9, 2022](#)~~

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: , at 4:00 p.m.

DATE BIDS OPENED: , at 9:00 a.m.

PLACE OF BID OPENING: Jefferson County Courthouse, 311 South Center Avenue, Room 112, Jefferson, Wisconsin

The minimum bid shown below is the appraised value of the property which the Jefferson County Finance Committee has determined is equal to the Estimated Fair Market Value on record in the Jefferson County Treasurer's Office. No bid less than the appraised value will be accepted.

In Rem , *List 1:*

Item #

. (address & legal description from judgment)

PIN # /Minimum Bid \$

Items _____ below are units in the Rubidell Resort Condominium, Town of Milford, recorded by a Declaration as such condominium in the Office of the Register of Deeds for Jefferson County, Wisconsin, on May 31, 1984, Volume 645 of Records on Page 890, as Document No. 798482.

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NOTICE: JEFFERSON COUNTY IS SELLING ONLY THE LISTED CONDOMINIUM UNITS (LOTS). VARIOUS UNITS MAY HAVE SHEDS, DECKS OR OTHER STRUCTURES LOCATED ON THEM. JEFFERSON COUNTY MAKES NO REPRESENTATION AS TO THE OWNERSHIP OF THE SHEDS, DECKS OR OTHER STRUCTURES LOCATED ON ANY UNIT, WHICH MAY BE THE PERSONAL PROPERTY OF THE PREVIOUS OWNER OR WHICH MAY BE ABANDONED. BUYER IS NOTIFIED THAT TITLE TO ANY SHED, DECK OR OTHER STRUCTURE IS NOT TRANSFERRED AS PART OF THIS SALE AND SHOULD CONSIDER THAT

INFORMATION WHEN MAKING A BID. JEFFERSON COUNTY WILL NOT REMOVE ANYTHING FROM THE UNIT PRIOR TO OR AFTER CLOSING.

PERSONAL PROPERTY AND STRUCTURES CURRENTLY ON THE PROPERTY MAY REQUIRE A ZONING PERMIT OR BOARD OF ADJUSTMENT APPROVAL TO REMAIN ON THE PROPERTY. FAILURE TO REMOVE THESE ITEMS OR TO OBTAIN THE NECESSARY APPROVALS FOR THEM TO REMAIN ON THE PROPERTY MAY RESULT IN A ZONING ENFORCEMENT ACTION AGAINST ANY PURCHASER. PURCHASERS ARE ADVISED TO EITHER REMOVE ALL PERSONAL PROPERTY REMAINING ON THE LOT FOLLOWING PURCHASE OR TO CONTACT THE JEFFERSON COUNTY PLANNING & ZONING DEPARTMENT FOR A DETERMINATION ON WHAT PERMITS/APPROVALS ARE REQUIRED FOR SUCH ITEMS TO REMAIN ON THE PROPERTY.

. (address & legal description from judgment)

PIN # /Minimum Bid \$

. (address & legal description from judgment)

PIN # /Minimum Bid \$

. (address & legal description from judgment)

PIN # /Minimum Bid \$

. (address & legal description from judgment)

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PIN # /Minimum Bid \$

. (address & legal description from judgment)

PIN # /Minimum Bid \$

. (address & legal description from judgment)

PIN # /Minimum Bid \$

. (address & legal description from judgment)

PIN # /Minimum Bid \$

SUBMISSION OF BIDS: All bids must be submitted on the form titled, "Sealed Bid for Purchase of Tax Delinquent Property:" and must be submitted in a specific dollar amount. 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 (no cash). 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 .

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

JEFFERSON COUNTY ARPA FUNDS
TOTAL - \$16,465,385

Original Budget	Amendment	Amended Budget	Amount Committed	Amount Spent	Expected Completion	Project Description
-	25	25	25	25	Dec 2024	General administration
550,000	(140,000)	410,000	356,490	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	(855,000)	1,280,000	1,265,000	15,000	Mid - 2024	Match for broadband expansion grants
295,000	-	295,000	295,000	77,421	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	195,000	37,865	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	344,146	344,146	344,146	Completed	South Campus Water Main replacement
130,000	148,458	278,458	278,458	267,338	Oct-22	Replace HVAC system in Workforce Development Building to improve ventilation
115,000	525,589	640,589	640,589	618,784	Oct-22	Improvements to South Campus
300,000	-	297,829	177,000	165,241	Jul-24	Technology purchases to support remote work for COVID mitigation or operational recovery
195,000	-	195,000	195,000	25,958	Dec-24	Increase part time mental health nurse in Jail to full time
250,000	-	250,000	250,000	183,550	Jul-24	Engage Discover Wisconsin for a 3-year marketing campaign to promote tourism that was impacted by COVID-19
500,000	25,953	525,953	525,953	282,155	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	1,355,000	8,355,000	8,355,000	72,850	Oct-24	Replace HVAC system in County Courthouse, Sheriff complex, and Jail to improve ventilation
350,000	(350,000)	-	-	-	Dec-24	Originally budgeted for marketing of county farmland, repurposed for South Campus/Fairground improvements
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)	-	-	-	Oct-22	Originally to remodel UW Extension lower level for potential Human Service expansion to assist those impacted by COVID-19, moved to generic South Campus Improvement category
1,000,000	(878,081)	121,919	164,736	-	Dec-24	Economic assistance to individuals and non-profit organizations
-	35,264	35,264	35,264	-	Dec-24	Economic assistance to individuals and non-profit organizations - LIFT program for ATC/DTC
	42,817	42,817	42,817	-	Dec-24	Economic assistance to individuals and non-profit organizations - Additional TAD grant funding
100,000	(100,000)	-	-	-	Jul-23	Psychotherapist position for ATC/DTC (housed in HS)
200,000	(200,000)	-	-	-	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	(969,702)	30,298	-	30,298	Completed	Reserve for future Public Health expenses related to COVID, moved 469,702 to project code 22221 for purchase of SD squads
-	469,702	469,702	469,702	-	Jul-23	Purchase of SD squads and cameras for squads
-	1,000,000	1,000,000	1,000,000	104,129	Oct-23	Match for potential DOT/Highway project grants (Infrastructure Bill)
	258,385	258,385	258,385	20,057	Dec-24	Recruitment and Retention Specialist
200,000	-	200,000	-	-	Dec-24	Clean Water initiatives
16,339,000	126,385	16,465,385	14,848,540	2,601,307		Total committed/spent to date

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Jefferson County
FLEXIBLE PERIOD REPORT

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FROM 2022 01 TO 2022 09

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	-407,021.76	.00	-135,673.95	75.0%
12201 412100 Sales Taxes From County	-150	0	-150	-139.55	.00	-10.45	93.0%
12201 451004 Garnishment Fees	-45	0	-45	.00	.00	-45.00	.0%
12201 451005 Child Support Fees	-750	0	-750	-517.71	.00	-232.29	69.0%
12201 451312 Emp Payroll Charges	-110	0	-110	-59.00	.00	-51.00	53.6%
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	-14,560.57	.00	-439.43	97.1%
12202 451032 Cobra Premium Recovery	-2,600	0	-2,600	-2,297.04	.00	-302.96	88.3%
12202 451043 County Board Premiums	0	0	0	-1,148.00	.00	1,148.00	.0%
12202 451045 Employee Premiums	-470,000	0	-470,000	-353,322.15	.00	-116,677.85	75.2%
TOTAL General Fund	-1,031,351	-160,000	-1,191,351	-779,065.78	.00	-412,284.93	65.4%
TOTAL REVENUES	-1,031,351	-160,000	-1,191,351	-779,065.78	.00	-412,284.93	

11/02/2022
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Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 1
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FROM 2022 01 TO 2022 09

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	160,480.47	.00	52,006.86	75.5%
12201 511210 Wages-Regular	160,599	0	160,599	139,691.28	.00	20,908.12	87.0%
12201 511220 Wages-Overtime	2,162	0	2,162	17.57	.00	2,144.55	.8%
12201 511330 Wages-Longevity Pay	975	0	975	281.25	.00	693.75	28.8%
12201 512141 Social Security	27,759	0	27,759	21,386.03	.00	6,372.50	77.0%
12201 512142 Retirement (Employer)	24,455	0	24,455	18,261.86	.00	6,192.68	74.7%
12201 512144 Health Insurance	46,485	0	46,485	48,209.29	.00	-1,723.81	103.7%
12201 512145 Life Insurance	231	0	231	145.42	.00	85.22	63.1%
12201 512151 HSA Contribution	3,750	0	3,750	4,062.50	.00	-312.50	108.3%
12201 512173 Dental Insurance	4,344	0	4,344	3,321.15	.00	1,022.85	76.5%
12201 521213 Accounting & Auditing	20,228	0	20,228	13,727.98	1,669.80	4,830.22	76.1%
12201 521219 Other Professional Serv	3,720	0	3,720	10,885.00	.00	-7,165.00	292.6%
12201 521296 Computer Support	3,450	0	3,450	16,998.87	.00	-13,548.87	492.7%
12201 531303 Computer Equipmt & Software	0	0	0	1,336.81	.00	-1,336.81	.0%
12201 531311 Postage & Box Rent	2,400	0	2,400	1,798.28	.00	601.72	74.9%
12201 531312 Office Supplies	2,600	0	2,600	623.45	.00	1,976.55	24.0%
12201 531313 Printing & Duplicating	1,200	0	1,200	129.68	.00	1,070.32	10.8%
12201 531321 Publication Of Legal Notice	0	0	0	57.40	.00	-57.40	.0%
12201 531324 Membership Dues	920	0	920	789.92	.00	130.08	85.9%
12201 531326 Advertising	0	0	0	180.70	.00	-180.70	.0%
12201 532325 Registration	1,980	0	1,980	1,170.00	.00	810.00	59.1%
12201 532332 Mileage	0	0	0	76.07	.00	-76.07	.0%
12201 532334 Commercial Travel	1,000	0	1,000	662.97	.00	337.03	66.3%
12201 532335 Meals	300	0	300	84.00	.00	216.00	28.0%
12201 532336 Lodging	2,000	0	2,000	2,258.80	.00	-258.80	112.9%
12201 532339 Other Travel & Tolls	0	0	0	217.79	.00	-217.79	.0%
12201 533225 Telephone & Fax	100	0	100	.00	.00	100.00	.0%
12201 535242 Maintain Machinery & Equip	700	0	700	529.84	.00	170.16	75.7%
12201 571004 IP Telephony Allocation	588	0	588	441.00	.00	147.00	75.0%
12201 571005 Duplicating Allocation	35	0	35	26.28	.00	8.72	75.1%
12201 571009 MIS PC Group Allocation	11,875	0	11,875	8,906.22	.00	2,968.78	75.0%
12201 571010 MIS Systems Grp Alloc(ISIS)	3,697	0	3,697	2,772.72	.00	924.28	75.0%
12201 591519 Other Insurance	3,711	0	3,711	2,981.88	.00	728.79	80.4%
12201 594818 Capital Computer	0	160,000	160,000	82,886.13	.00	77,113.87	51.8%
12202 Dental Insurance Allocation							
12202 599982 Retiree Dental Claims	12,000	0	12,000	10,759.70	.00	1,240.30	89.7%

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ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
12202 599984 Cobra Dental Claims	6,000	0	6,000	2,371.50	.00	3,628.50	39.5%
12202 599986 Administrative Fees Dental	24,000	0	24,000	18,373.41	.00	5,626.59	76.6%
12202 599989 Employee Dental Claims	444,500	0	444,500	285,213.45	.00	159,286.55	64.2%
12202 599992 Administrative Dental Retiree	1,100	0	1,100	1,288.88	.00	-188.88	117.2%
TOTAL General Fund	1,031,351	160,000	1,191,351	863,405.55	1,669.80	326,275.36	72.6%
TOTAL EXPENSES	1,031,351	160,000	1,191,351	863,405.55	1,669.80	326,275.36	

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FROM 2022 01 TO 2022 09

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	360,155.34	.00	120,051.73	75.0%
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	-3,847.47	.00	-1,152.53	76.9%
13201 418100 Interest on Taxes	-250,000	0	-250,000	-237,457.07	.00	-12,542.93	95.0%
13201 441030 Ag Use Conversion Penalty	-20,000	0	-20,000	-6,782.26	.00	-13,217.74	33.9%
13201 451007 Treasurers Fees	-500	0	-500	-520.00	.00	20.00	104.0%
13201 481001 Interest & Dividends	-400,000	0	-400,000	-534,768.16	.00	134,768.16	133.7%
13201 481004 Fair Market Value Adjustment	0	0	0	1,762,239.17	.00	-1,762,239.17	.0%
13201 486004 Miscellaneous Revenue	0	0	0	-95,025.77	.00	95,025.77	.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	-5,102.00	.00	2,102.00	170.1%
13202 483005 Gain/Loss-Sale Forclosed Prpt	-35,000	0	-35,000	-167,673.00	.00	132,673.00	479.1%
13203 Plat Books							
13203 451010 Sale Of Maps & Plat Books	-2,000	0	-2,000	-363.96	.00	-1,636.04	18.2%
13203 451308 Postage Fees	-100	0	-100	-6.00	.00	-94.00	6.0%
13203 474014 Dept Plat Book Charges	-100	0	-100	.00	.00	-100.00	.0%
TOTAL General Fund	-297,493	0	-297,493	993,374.78	.00	-1,290,867.71	-333.9%
TOTAL REVENUES	-297,493	0	-297,493	993,374.78	.00	-1,290,867.71	

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FROM 2022 01 TO 2022 09

ACCOUNTS FOR:
100 General Fund

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
13201 County Treasurer							
13201 511110 Salary-Permanent Regular	81,058	0	81,058	60,788.86	.00	20,268.74	75.0%
13201 511210 Wages-Regular	55,871	0	55,871	29,695.28	.00	26,176.03	53.1%
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	6,400.68	.00	3,585.33	64.1%
13201 512142 Retirement (Employer)	8,919	0	8,919	5,892.22	.00	3,026.32	66.1%
13201 512144 Health Insurance	37,478	0	37,478	23,551.11	.00	13,926.68	62.8%
13201 512145 Life Insurance	12	0	12	8.74	.00	2.79	75.8%
13201 512151 HSA Contribution	0	0	0	880.11	.00	-880.11	.0%
13201 512173 Dental Insurance	2,318	0	2,318	1,514.77	.00	803.63	65.3%
13201 521232 Investment Advisor Fees	32,000	0	32,000	28,758.29	.00	3,241.71	89.9%
13201 531298 United Parcel Service	100	0	100	.00	.00	100.00	.0%
13201 531311 Postage & Box Rent	8,000	0	8,000	5,293.36	.00	2,706.64	66.2%
13201 531312 Office Supplies	1,000	0	1,000	231.45	.00	768.55	23.1%
13201 531313 Printing & Duplicating	200	0	200	1.35	.00	198.65	.7%
13201 531314 Small Items Of Equipment	200	0	200	.00	.00	200.00	.0%
13201 531321 Publication Of Legal Notice	3,000	0	3,000	.00	.00	3,000.00	.0%
13201 531324 Membership Dues	100	0	100	100.00	.00	.00	100.0%
13201 531326 Advertising	500	0	500	.00	.00	500.00	.0%
13201 532332 Mileage	200	0	200	.00	.00	200.00	.0%
13201 532335 Meals	0	0	0	38.31	.00	-38.31	.0%
13201 533225 Telephone & Fax	100	0	100	.00	.00	100.00	.0%
13201 535242 Maintain Machinery & Equip	200	0	200	382.93	.00	-182.93	191.5%
13201 571004 IP Telephony Allocation	471	0	471	353.25	.00	117.75	75.0%
13201 571005 Duplicating Allocation	127	0	127	95.22	.00	31.78	75.0%
13201 571009 MIS PC Group Allocation	8,750	0	8,750	6,562.53	.00	2,187.47	75.0%
13201 571010 MIS Systems Grp Alloc(ISIS)	1,648	0	1,648	1,235.97	.00	412.03	75.0%
13201 591519 Other Insurance	1,276	0	1,276	1,087.47	.00	188.83	85.2%
13201 593256 Bank Charges	1,500	0	1,500	1,155.01	.00	344.99	77.0%
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	416.00	.00	584.00	41.6%
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	105.00	.00	3,895.00	2.6%
13202 531311 Postage & Box Rent	600	0	600	67.57	.00	532.43	11.3%

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FROM 2022 01 TO 2022 09

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
13202 531313 Printing & Duplicating	400	0	400	7.00	.00	393.00	1.8%
13202 531321 Publication Of Legal Notice	16,000	0	16,000	3,969.60	.00	12,030.40	24.8%
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	177,304.91	.00	120,188.02	59.6%
TOTAL EXPENSES	297,493	0	297,493	177,304.91	.00	120,188.02	

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ACCOUNTS FOR:
100 General Fund

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11301 Child Support							
11301 411100 General Property Taxes	-151,107	0	-151,107	-113,330.43	.00	-37,776.79	75.0%
11301 421001 State Aid	-134,870	-10,967	-145,837	-145,837.00	.00	.00	100.0%
11301 421010 M S L Incentives	-14,000	0	-14,000	-2,539.86	.00	-11,460.14	18.1%
11301 421012 State Aid Cs + All Others	-844,205	-7,238	-851,443	-480,725.81	.00	-370,717.19	56.5%
11301 421013 Other Dept Wage Retention	0	0	0	-.01	.00	.01	.0%
11301 421014 State Aid Wages Allocation	120,859	0	120,859	63,884.73	.00	56,974.27	52.9%
11301 421050 CS Performance Based Inc	-165,267	818	-164,449	-57,508.66	.00	-106,940.34	35.0%
11301 421096 State Aid Medical Support	-8,000	0	-8,000	-10,480.00	.00	2,480.00	131.0%
11301 421097 State Aid E-filing	0	0	0	-4,273.00	.00	4,273.00	.0%
11301 442004 Extradition Reimbursement	-500	0	-500	-2,054.04	.00	1,554.04	410.8%
11301 451011 CS Prog Fee Reduce 66%	10,164	0	10,164	7,145.58	.00	3,018.42	70.3%
11301 451013 NIVD Activities Reduction	-2,553	0	-2,553	-1,272.43	.00	-1,280.57	49.8%
11301 451014 CS Program Fees	-14,900	0	-14,900	-11,705.89	.00	-3,194.11	78.6%
11301 455003 Non-IVD Service Fees	-1,050	0	-1,050	-817.67	.00	-232.33	77.9%
TOTAL General Fund	-1,205,429	-17,387	-1,222,816	-759,514.49	.00	-463,301.73	62.1%
TOTAL REVENUES	-1,205,429	-17,387	-1,222,816	-759,514.49	.00	-463,301.73	

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ACCOUNTS FOR:
100 General Fund

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11301 Child Support							
11301 511110 Salary-Permanent Regular	280,849	0	280,849	225,115.82	.00	55,733.53	80.2%
11301 511210 Wages-Regular	512,437	0	512,437	375,366.65	.00	137,070.56	73.3%
11301 511220 Wages-Overtime	2,594	0	2,594	2,155.36	.00	438.34	83.1%
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	43,016.06	.00	15,915.42	73.0%
11301 512142 Retirement (Employer)	51,862	0	51,862	37,336.48	.00	14,525.63	72.0%
11301 512144 Health Insurance	155,995	0	155,995	103,259.74	.00	52,735.46	66.2%
11301 512145 Life Insurance	329	0	329	195.07	.00	133.78	59.3%
11301 512151 HSA Contribution	1,250	0	1,250	4,062.50	.00	-2,812.50	325.0%
11301 512173 Dental Insurance	11,263	0	11,263	8,411.76	.00	2,851.44	74.7%
11301 521255 Paper Service	11,700	0	11,700	5,087.37	.00	6,612.63	43.5%
11301 521256 Genetic Tests	6,500	0	6,500	3,335.00	.00	3,165.00	51.3%
11301 521296 Computer Support	2,210	0	2,210	1,629.96	.00	580.04	73.8%
11301 529160 Interpreter Fee	6,500	0	6,500	1,283.75	.00	5,216.25	19.8%
11301 531003 Notary Public Related	120	0	120	120.00	.00	.00	100.0%
11301 531301 Office Equipment	850	1,650	2,500	2,557.80	.00	-57.80	102.3%
11301 531303 Computer Equipmt & Software	1,818	19,297	21,115	17,685.93	4,988.00	-1,558.93	107.4%
11301 531310 Postage Special	275	0	275	170.89	.00	104.11	62.1%
11301 531311 Postage & Box Rent	17,200	0	17,200	11,257.90	.00	5,942.10	65.5%
11301 531312 Office Supplies	1,600	0	1,600	1,374.43	.00	225.57	85.9%
11301 531313 Printing & Duplicating	4,708	0	4,708	1,182.47	.00	3,525.53	25.1%
11301 531314 Small Items Of Equipment	900	0	900	475.49	.00	424.51	52.8%
11301 531321 Publication Of Legal Notice	835	0	835	675.00	.00	160.00	80.8%
11301 531324 Membership Dues	1,894	0	1,894	2,014.92	.00	-120.92	106.4%
11301 531326 Advertising	0	0	0	456.63	.00	-456.63	.0%
11301 531348 Educational Supplies	450	0	450	211.50	.00	238.50	47.0%
11301 532325 Registration	3,820	-1,080	2,740	1,734.00	.00	1,006.00	63.3%
11301 532332 Mileage	700	0	700	224.97	.00	475.03	32.1%
11301 532334 Commercial Travel	1,200	-1,200	0	.00	.00	.00	.0%
11301 532335 Meals	900	-200	700	77.85	.00	622.15	11.1%
11301 532336 Lodging	2,664	-1,080	1,584	398.00	.00	1,186.00	25.1%
11301 532339 Other Travel & Tolls	380	0	380	12.00	.00	368.00	3.2%
11301 532340 Contracted Extraditions	8,700	0	8,700	.00	.00	8,700.00	.0%
11301 533225 Telephone & Fax	500	0	500	141.46	.00	358.54	28.3%
11301 535242 Maintain Machinery & Equip	4,050	0	4,050	3,170.35	.00	879.65	78.3%
11301 571004 IP Telephony Allocation	2,001	0	2,001	1,500.75	.00	500.25	75.0%
11301 571005 Duplicating Allocation	834	0	834	625.50	.00	208.50	75.0%
11301 571009 MIS PC Group Allocation	27,500	0	27,500	20,625.03	.00	6,874.97	75.0%

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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	6,847.47	.00	2,282.53	75.0%
11301 591519 Other Insurance	7,980	0	7,980	6,323.76	.00	1,656.61	79.2%
TOTAL General Fund	1,205,429	17,387	1,222,816	890,338.37	4,988.00	327,489.85	73.2%
TOTAL EXPENSES	1,205,429	17,387	1,222,816	890,338.37	4,988.00	327,489.85	

**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		
14-Jun-22	Budget Analyst .8 FTE to 1 FTE	(5,642.00)			
Total amount available		449,227.00	4,190,000.00	300,000.00	
Net		449,227.00	4,190,000.00	300,000.00	