

Finance Committee Agenda
Jefferson County
Jefferson County Courthouse
311 S. Center Avenue, Room 112
Jefferson, WI 53549

Date: Tuesday February 11, 2020

Time: 5:00 p.m.

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

1. Call to order
2. Roll call (establish a quorum)
3. Certification of compliance with the Open Meetings Law
4. Approval of the agenda
5. Approval of Finance Committee minutes for January 9, 2020
6. Communications
7. Public comment (Members of the public who wish to address the Committee on specific agenda items must register their request at this time)
8. Discussion and possible action on approval of out-of-state travel
9. Discussion and possible action on claims against Jefferson County
10. Discussion and possible action on ratifying the 2020-2022 collective bargaining agreement with the Jefferson County Law Enforcement Officers Association, Local 102
11. Discussion and possible action on accepting bid for sale of \$7,600,000 General Obligation Capital Project Bonds, Series 2020A
12. Discussion and possible action on determining disposition of foreclosed properties, setting minimum bids for the sale of foreclosed properties and considering offers to purchase on foreclosed properties
13. Convene in closed session pursuant to section 19.85 (1)(e) Wis. Stats. for deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, for the purpose of discussion and possible action on setting minimum bids, selling and considering offers to purchase on tax foreclosed properties and other county owned properties and pursuant to section 19.85 (1)(g) Wis. Stats. to confer with legal counsel concerning strategy to be adopted by Jefferson County with respect to litigation in which it is or is likely to become involved for the purpose of discussion and possible action on claims against Jefferson County
14. Reconvene in open session for action on closed session items if necessary
15. Review of the financial statements and department update for December 2019-Finance Department
16. Review of the financial statements and department update for December 2019-Treasurer's Office
17. Review of the financial statements and department update for December 2019-Child Support Department
18. Discussion on 2020 projections of budget vs. actual revenues and expenditures
19. Update on contingency fund balance
20. Discussion of funding for projects related to the new highway facilities and sale of old highway facilities
21. Set future meeting schedule, next meeting date, and possible agenda items
22. Review of invoices
23. Adjourn

Next scheduled meetings: Thursday, February 11, 2020 (Regular Meeting)
Thursday, March 12, 2020 (Regular Meeting)
Thursday, April 9, 2020 (Regular Meeting)
Thursday, May 14, 2020 (Regular Meeting)

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

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

- 10. Discussion and possible action on Shared Purchasing Agent and Risk Manager/Safety Position with Dodge County** – Wehmeier explained that discussions with Dodge County are ongoing for the sharing of these two positions. Each county has a full position budgeted and would share the two positions. Initial grading of the positions was performed by Human Resources and the positions as currently described grade similar, meaning there would be little disparity in compensation between the two counties. A tracking system for time allocation would need to be established. No action was taken.
- 11. Discussion and possible action on Resolution Authorizing General Obligation Bonds in an Amount Not to Exceed \$7,600,000 for Capital Project** – Dawn Gunderson and Joe Murray from Ehlers Consulting explained the two resolutions that authorized the issuance of \$7.6 million of general obligation capital project bonds to finance improvements to the 911 communications system and capital improvements to county facilities. The bond sale is expected to take place on February 11, 2020. The resolution requires passage by a supermajority (2/3) vote of the full board. Motion by Kutz/Jaekel to approve the resolutions for the sale of \$7.6 million of general obligation capital project bonds. The motion passed 5-0.
- 12. Discussion and possible action on Resolution Providing for the Sale of Not to Exceed \$7,600,000 General Obligation Capital Project Bonds, Series 2020A** – Discussion and action above in #11.
- 13. Discussion and possible action on Authorization to Enter into a Contract with Maas Brothers to Provide Construction Management Services** – County Administrator Wehmeier explained that Maas Brothers Construction had participated in the needs analysis with Struc Rite for the South Campus buildings. Jefferson County will need assistance with managing the various projects anticipated to bring these buildings up to date on capital improvements and maintenance. Maas Brothers Construction is a logical choice due to their involvement to date. Funding for this would be provided by a mixture of carryover from the Jail Plumbing project, which will likely be funded from bond proceeds, the vacant Maintenance Director position in Central Services, and proceeds from the issuance of the 2020A bonds previously approved. Motion by Jaekel/Nelan to approve Maas Brothers Construction for construction management services for the South Campus remodel project, and recommend approval of the resolution to the Board of Supervisors. The motion passed 5-0.
- 14. Discussion and possible action on Authorization to Enter into a Contract to Provide Schematic Design and Mechanical Assessments for the Jefferson County Courthouse and Sheriff's Office and Jail** - Wehmeier explained that a committee was formed to interview firms to provide a study of the space needs, schematic floor plans, mechanical, electrical and structural systems, and phasing analysis for the Courthouse and Sheriff's office and jail. All three firms interviewed were highly qualified. The committee elected to recommend Potter Lawson based on the price and overall comfort with the project manager. Funding for this would be provided by a mixture of carryover from the Jail Plumbing project, which will likely be funded from bond proceeds, the vacant Maintenance Director position in Central Services, and proceeds from the issuance of the 2020A bonds previously approved. Motion by Jaekel/Nelan to approve the contract with Potter Lawson to provide schematic design and mechanical assessments for the Courthouse, Sheriff's office and jail, and recommend the resolution for approval to the County Board of Supervisors. The motion passed 5-0.

- 15. Discussion and possible action on determining 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 status of foreclosed properties. Bruce Kniper has requested a 60-day extension for foreclosure. Mr. Kniper is a veteran and owns his home. Administration is working with Veterans Services on a solution to assist Bruce. Motion by Jones/Jaeckel to extend the foreclosure on the property of Bruce Kniper for 60 days. If matters cannot be resolved by the March Finance Committee meeting, Mr. Kniper is requested to present an update to the Committee. The motion passed 5-0.
- 16. Convene in closed session pursuant to section 19.85 (1)(e) Wis. Stats. for deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, for the purpose of discussion and possible action on setting minimum bids, selling and considering offers to purchase on tax foreclosed properties and other county owned properties and pursuant to section 19.85 (1)(g) Wis. Stats. to confer with legal counsel concerning strategy to be adopted by Jefferson County with respect to litigation in which it is or is likely to become involved for the purpose of discussion and possible action on claims against Jefferson County** – The Committee did not convene into closed session.
- 17. Reconvene in open session for action on closed session items if necessary** – No action taken.
- 18. Review of the financial statements and department update for November 2019-Finance Department** – No action taken.
- 19. Review of the financial statements and department update for November 2019-Treasurers Department** – No action taken.
- 20. Review of the financial statements and department update for November 2019-Child Support Department** - No action taken.
- 21. Discussion 2019 projections of budget vs. actual.** No action taken.
- 22. Update on contingency fund balance** - The current balance of 2019 general contingency funds before any action taken at the current meeting is \$65,975. The other contingency fund balance is \$279,175 and the vested benefits balance is \$290,000.
- 23. 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.
- 24. Set future meeting schedule, next meeting date, and possible agenda items** – The next meeting is scheduled for February 11, 2020 at 5:00 pm. Future agenda items will include an update on the bond issue.
- 25. Review of Invoices** - After review of the invoices, a motion was made by Jaeckel/Kutz to approve the payment of invoices totaling \$4,415,773.16. The motion passed 5-0.
- 26. Adjourn** – A motion was made by Jaeckel/Kutz to adjourn at 11:48 a.m. The motion passed 5-0.

Respectfully submitted,

Russell Kutz, Secretary
Finance Committee
Jefferson County
/mad

**Jefferson County
Travel Detailed Budget Request
Conferences / Conventions / Seminars
For the Budget Year Ended December 31, 20__**

Check One	In State	Out of State
Dept / Bus Unit	_____	
Event	_____	
Location	_____	
Time frame	_____	
Staff attending	_____	

532325 Registration	_____	
532332 Mileage	_____	(Including tolls, parking, shuttle van)
532334 Commercial Travel	_____	(Airfare, train, bus, etc)
532335 Meals	_____	
532336 Lodging	_____	
Other	_____	_____ (describe)
Total	_____	-



Check One	In State	Out of State
Dept / Bus Unit	_____	
Event	_____	
Location	_____	
Time frame	_____	
Staff attending	_____	

532325 Registration	_____	
532332 Mileage	_____	(Including tolls, parking, shuttle van)
532334 Commercial Travel	_____	(Airfare, train, bus, etc)
532335 Meals	_____	
532336 Lodging	_____	
Other	_____	_____ (describe)
Total	_____	-



WISCONSIN MUNICIPAL MUTUAL INSURANCE COMPANY
4781 Hayes Road, Suite 201 | Madison, WI 53704 • www.wmmic.com
Telephone: 608.246.3336 | Toll Free: 866.823.4217 | Facsimile: 608.852.8647

Yelena Zarwell
311 S Center Avenue
Jefferson, Wisconsin 53549

January 24, 2020

RE: Claimant: Gerald Drewek father of Suraya Drewek
 Claim number: GLJC00000815
 Our Insured: Jefferson County
 Date of Loss: 7/14/2019

Dear Yelena Zarwell,

The above referenced claim was filed on 1/20/20. Following a review of the information and an investigation of the facts, it has been determined that Jefferson County has no liability for this claim. Please issue a formal disallowance and provide a copy of this disallowance to WMMIC.

This claim will be closed on the date of receipt of the disallowance.

A copy of this letter has been placed in the claim file for reference. If you should have any further questions, please contact me.

Sincerely,

Jackie Kaul
Senior Liability Claim Representative
Wisconsin Municipal Mutual Insurance Company
(608) 229-6819
jkaul@wmmic.com

RESOLUTION NO. 2019-_____

Disallowing Claim of Gerald Drewek

Executive Summary

A claim has been made against Jefferson County for damages. The claim has been reviewed by the County’s insurance carrier, WMMIC, and was recommended for disallowance based on the finding that the County has no liability for this claim and is not legally responsible for the alleged damages. This resolution formally denies said claim filed against Jefferson County and directs the Corporation Counsel to give the claimant notice of disallowance. The Finance Committee met on February 11th, 2020, and recommended forwarding this resolution to the County Board for approval.

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

WHEREAS, the following claim was filed against Jefferson County as follows:

<u>Claimant</u>	<u>Date of Loss</u>	<u>Claim Filed</u>	<u>Description</u>	<u>Alleged Damages</u>
Gerald Drewek	7/14/19	1/20/20	Gerald Drewek alleges injury to his minor daughter Suraya Drewek after she was thrown from her horse at the Jefferson County Fair on July 14, 2019	\$15,995.56

WHEREAS, said damages are alleged to be the result of negligence of Jefferson County, its agents, officials, officers or employees, and

WHEREAS, Jefferson County’s insurance carrier, Wisconsin Municipal Mutual Insurance Company, recommends disallowance of the claim on the basis that the County is not legally responsible for the alleged damages.

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board of Supervisors hereby disallows said claim and directs the Corporation Counsel to give the claimant notice of disallowance.

Fiscal Note: This matter has been referred to Wisconsin Municipal Mutual Insurance Company (WMMIC) and will be resolved in accordance with the terms of the County’s policy.

Ayes:_____ Noes:_____ Abstain:_____ Absent:_____ Vacant:_____

Referred By:
Finance Committee

2-11-20

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



WISCONSIN MUNICIPAL MUTUAL INSURANCE COMPANY
4781 Hayes Road, Suite 201 | Madison, WI 53704 • www.wmmic.com
Telephone: 608.246.3336 | Toll Free: 866.823.4217 | Facsimile: 608.852.8647

Blair Ward
311 S Center Avenue
Jefferson, Wisconsin 53549

January 21, 2020

RE: Claimant: Donald Debaets
 Claim number: GLJC00000156
 Our Insured: Jefferson County
 Date of Loss: 2/8/2019

Dear Blair Ward,

The above referenced claim was filed on 1/21/2020. Following a review of the information and an investigation of the facts, it has been determined that Jefferson County has no liability for this claim. Please issue a formal disallowance and provide a copy of this disallowance to WMMIC.

This claim will be closed on the date of receipt of the disallowance.

A copy of this letter has been placed in the claim file for reference. If you should have any further questions, please contact me.

Sincerely,

Sandi Linquist
Liability Claim Representative
Wisconsin Municipal Mutual Insurance Company
(608) 245-6892
slinquist@wmmic.com

RESOLUTION NO. 2019-_____

Disallowing Claim of Donald DeBaets

Executive Summary

A claim has been made against Jefferson County for damages. The claim has been reviewed by the County’s insurance carrier, WMMIC, and was recommended for disallowance based on the finding that the County has no liability for this claim and is not legally responsible for the alleged damages. This resolution formally denies said claim filed against Jefferson County and directs the Corporation Counsel to give the claimant notice of disallowance. The Finance Committee met on February 11th, 2020, and recommended forwarding this resolution to the County Board for approval.

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

WHEREAS, the following claim was filed against Jefferson County as follows:

<u>Claimant</u>	<u>Date of Loss</u>	<u>Claim Filed</u>	<u>Description</u>	<u>Alleged Damages</u>
Donald DeBaets	2/08/19	1/21/20	Donald DeBaets alleges that he sustained injures after falling outside of the Jefferson County Sheriff’s office	\$50,000.00

WHEREAS, said damages are alleged to be the result of negligence of Jefferson County, its agents, officials, officers or employees, and

WHEREAS, Jefferson County’s insurance carrier, Wisconsin Municipal Mutual Insurance Company, recommends disallowance of the claim on the basis that the County is not legally responsible for the alleged damages.

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board of Supervisors hereby disallows said claim and directs the Corporation Counsel to give the claimant notice of disallowance.

Fiscal Note: This matter has been referred to Wisconsin Municipal Mutual Insurance Company (WMMIC) and will be resolved in accordance with the terms of the County’s policy.

Ayes:_____ Noes:_____ Abstain:_____ Absent:_____ Vacant:_____

Referred By:
Finance Committee

2-11-20

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

RESOLUTION NO. 2019-_____

Ratifying the 2020-2022 Collective Bargaining Agreement with the Jefferson County Law Enforcement Officers Association, Local 102

Executive Summary

The Jefferson County Law Enforcement Officers Association, LAW, Local 102 (the Association) notified Jefferson County of its intent to negotiate a successor collective agreement prior to the expiration of the existing agreement on December 31, 2019. Following this notification, Association representatives and Jefferson County representatives commenced negotiations resulting in a tentative agreement. The tentative agreement extends the collective bargaining agreement through 2022 and is amended as summarized below. The Human Resources Committee reviewed and approved the proposed amendments at its February 7, 2020, meeting. This resolution ratifies the tentative agreement entered into between the Association and Jefferson County for a successor collective bargaining agreement through 2022.

WHEREAS, the Executive Summary is hereby incorporated by reference into the resolution, and

WHEREAS, the collective bargaining agreement between Jefferson County Law Enforcement Officers Association, LAW, Local 102 (the Association) and Jefferson County expires on December 31, 2019, and

WHEREAS, the Association notified the County that it desired to negotiate a successor collective bargaining agreement prior to the expiration of the existing agreement, and

WHEREAS, the Association representatives and Jefferson County representatives commenced negotiations for the purpose of extending the current contract and negotiating contract amendments, and

WHEREAS, the following tentative agreement has been reached between the Association and Jefferson County which amends the existing collective bargaining agreement as follows:

1. The contract shall be for a three-year term commencing on January 1, 2020, and ending on December 31, 2022.
2. Wage increases of 2.33%, effective January 5, 2020; 2.33%, effective January 3, 2021; and 2.34%, effective January 2, 2022.
3. New hires needing to complete the Law Enforcement Academy will be paid \$21.00 per hour while attending the Academy.
4. Effective on January 1, 2020, the County will pay 96% of the monthly premium for the high deductible HMO plan and employees will be responsible to contribute the remaining monthly premium of the plan the employee selects. Thereafter, the employees will pay toward the health insurance premiums at the same employee health insurance premium participation rate of the non-represented employees.

5. The Fair Share/Dues Deduction section was modified to comply with the recent Supreme Court ruling in Janus v. AFSCME.
6. During the duration of the 2020-2022 agreement, the parties agree to meet on a non-binding basis to study issues of scheduling.
7. Any sworn employee hired under the lateral hire protocol may receive a starting annual salary and a vacation allowance commensurate with their years of experience as a sworn law enforcement officer.
8. Additional clarifying language was added and obsolete language was stricken.

NOW, THEREFORE, BE IT RESOLVED that the proposed amendments to the collective bargaining agreement as set forth in the tentative agreement between Jefferson County Law Enforcement Officers Association, LAW, Local 102 and Jefferson County as described above are hereby ratified and the County Administrator is authorized to execute the successor collective bargaining agreement on behalf of Jefferson County.

Fiscal note: The total increase in wages, WRS and FICA is \$149,645 for 2020; increasing by an additional \$153,131 for 2021, and increasing by an additional \$157,372 for 2022, for a total cost increase of \$912,569 over three years, as shown below.

Increase in wages, WRS, and FICA			
2.33%	2.33%	2.34%	7.00%
2020	2021	2022	Total
149,645	149,645	149,645	
	153,131	153,131	
		157,372	
149,645	302,776	460,148	912,569

A 1.5% increase in wages, WRS and FICA of \$96,338, has been included in the 2020 budget. The additional 0.83% over what was budgeted equates to a difference of \$53,307. This amount will be allocated from Jefferson County's contingency fund. The 2021 and 2022 costs will be included in the 2021 and 2022 budgets. This resolution amends the Sheriff's Office 2020 Adopted Budget. County Board approval requires a two-thirds vote of the entire membership of the County Board (20 votes of the 30 member County Board).

Ayes: _____ Noes: _____ Abstain: _____ Absent: _____ Vacant: _____

Referred By:
Human Resources Committee

02-11-20

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

02/10/2020
08:37:09

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2019 01 TO 2019 12

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
<hr/>							
12201 Finance							
12201 411100 General Property Taxes	-498,690	0	-498,690	-498,690.00	.00	.00	100.0%
12201 412100 Sales Taxes From County	-100	0	-100	-169.70	.00	69.70	169.7%
12201 451004 Garnishment Fees	-15	0	-15	-60.00	.00	45.00	400.0%
12201 451005 Child Support Fees	-1,500	0	-1,500	-800.97	.00	-699.03	53.4%
12201 451312 Emp Payroll Charges	-50	0	-50	-182.00	.00	132.00	364.0%
12201 699992 Balance Forward Prior Year	0	-5,000	-5,000	.00	.00	-5,000.00	.0%
12202 Dental Insurance Allocation							
12202 451026 Retiree Ins Premium Recovery	-15,000	0	-15,000	-17,471.71	.00	2,471.71	116.5%
12202 451032 Cobra Premium Recovery	-2,600	0	-2,600	-2,368.44	.00	-231.56	91.1%
12202 451045 Employee Premiums	-460,000	0	-460,000	.00	.00	-460,000.00	.0%
TOTAL General Fund	-977,955	-5,000	-982,955	-519,742.82	.00	-463,212.18	52.9%
TOTAL REVENUES	-977,955	-5,000	-982,955	-519,742.82	.00	-463,212.18	

02/10/2020
08:37:59

Jefferson County
FLEXIBLE PERIOD REPORT

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FROM 2019 01 TO 2019 12

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
<hr/>							
12201 Finance							
12201 511110 Salary-Permanent Regular	187,583	0	187,583	185,423.08	.00	2,159.92	98.8%
12201 511210 Wages-Regular	137,401	0	137,401	141,369.38	.00	-3,968.38	102.9%
12201 511220 Wages-Overtime	0	0	0	2,090.68	.00	-2,090.68	.0%
12201 511330 Wages-Longevity Pay	885	0	885	885.00	.00	.00	100.0%
12201 512141 Social Security	24,929	0	24,929	24,466.08	.00	462.92	98.1%
12201 512142 Retirement (Employer)	21,344	0	21,344	21,643.92	.00	-299.92	101.4%
12201 512144 Health Insurance	65,775	0	65,775	42,020.21	.00	23,754.79	63.9%
12201 512145 Life Insurance	150	0	150	160.16	.00	-10.16	106.8%
12201 512150 FSA Contribution	9,000	0	9,000	.00	.00	9,000.00	.0%
12201 512151 HSA Contribution	0	0	0	6,000.00	.00	-6,000.00	.0%
12201 512173 Dental Insurance	4,248	0	4,248	3,911.68	.00	336.32	92.1%
12201 521213 Accounting & Auditing	13,530	0	13,530	17,465.00	.00	-3,935.00	129.1%
12201 521219 Other Professional Serv	3,420	0	3,420	610.00	.00	2,810.00	17.8%
12201 521296 Computer Support	3,381	0	3,381	3,140.00	.00	241.00	92.9%
12201 531100 Permits Purchased	0	0	0	10.00	.00	-10.00	.0%
12201 531303 Computer Equipmt & Software	550	0	550	2,407.00	.00	-1,857.00	437.6%
12201 531311 Postage & Box Rent	2,300	0	2,300	2,172.45	.00	127.55	94.5%
12201 531312 Office Supplies	2,900	0	2,900	2,320.99	.00	579.01	80.0%
12201 531313 Printing & Duplicating	700	0	700	2,052.33	.00	-1,352.33	293.2%
12201 531321 Publication Of Legal Notice	0	0	0	168.75	.00	-168.75	.0%
12201 531324 Membership Dues	1,010	0	1,010	777.72	.00	232.28	77.0%
12201 532325 Registration	2,240	0	2,240	1,852.00	.00	388.00	82.7%
12201 532332 Mileage	640	0	640	484.30	.00	155.70	75.7%
12201 532334 Commercial Travel	550	0	550	367.98	.00	182.02	66.9%
12201 532335 Meals	300	0	300	126.88	.00	173.12	42.3%
12201 532336 Lodging	2,080	0	2,080	1,714.72	.00	365.28	82.4%
12201 532339 Other Travel & Tolls	0	0	0	92.05	.00	-92.05	.0%
12201 533225 Telephone & Fax	100	0	100	77.78	.00	22.22	77.8%
12201 535242 Maintain Machinery & Equip	250	0	250	537.10	.00	-287.10	214.8%
12201 571004 IP Telephony Allocation	472	0	472	502.20	.00	-30.20	106.4%
12201 571005 Duplicating Allocation	75	0	75	53.62	.00	21.38	71.5%
12201 571009 MIS PC Group Allocation	8,995	0	8,995	7,085.90	.00	1,909.10	78.8%
12201 571010 MIS Systems Grp Alloc(ISIS)	3,600	0	3,600	3,589.01	.00	10.99	99.7%
12201 591519 Other Insurance	1,947	0	1,947	2,611.63	.00	-664.63	134.1%
12201 594818 Capital Computer	0	5,000	5,000	2,567.15	.00	2,432.85	51.3%
12202 Dental Insurance Allocation							
12202 599951 Year End Alloc	0	0	0	4,559.41	.00	-4,559.41	.0%

02/10/2020
08:37:59

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2019 01 TO 2019 12

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12202 599982 Retiree Dental Claims	12,000	0	12,000	12,579.10	.00	-579.10	104.8%
12202 599984 Cobra Dental Claims	6,000	0	6,000	1,525.20	.00	4,474.80	25.4%
12202 599986 Administrative Fees Dental	24,000	0	24,000	.00	.00	24,000.00	.0%
12202 599989 Employee Dental Claims	434,500	0	434,500	.00	.00	434,500.00	.0%
12202 599992 Administrative Dental Retiree	1,100	0	1,100	1,176.44	.00	-76.44	106.9%
TOTAL General Fund	977,955	5,000	982,955	500,596.90	.00	482,358.10	50.9%
TOTAL EXPENSES	977,955	5,000	982,955	500,596.90	.00	482,358.10	

02/10/2020
08:39:35

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2019 01 TO 2019 12

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<hr/>							
13201 County Treasurer							
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13201 411100 General Property Taxes	1,111,661	0	1,111,661	1,111,661.04	.00	-.04	100.0%
13201 411300 DNR Pilot	-60,000	0	-60,000	-60,786.88	.00	786.88	101.3%
13201 411500 Managed Forest	-3,000	0	-3,000	-4,731.85	.00	1,731.85	157.7%
13201 418100 Interest On Taxes	-300,000	0	-300,000	-296,122.06	.00	-3,877.94	98.7%
13201 441030 Ag Use Conversion Penalty	-10,000	0	-10,000	-20,092.82	.00	10,092.82	200.9%
13201 451007 Treasurers Fees	-400	0	-400	-533.50	.00	133.50	133.4%
13201 481001 Interest & Dividends	-966,000	0	-966,000	-1,200,065.77	.00	234,065.77	124.2%
13201 481004 Fair Market Value Adjustment	0	0	0	-166,098.88	.00	166,098.88	.0%
13201 486004 Miscellaneous Revenue	0	0	0	-52.92	.00	52.92	.0%
<hr/>							
13202 Tax Deed Expense							
<hr/>							
13202 411100 General Property Taxes	-12,900	0	-12,900	-12,900.00	.00	.00	100.0%
13202 482002 Rent Of County Property	0	0	0	-19,313.20	.00	19,313.20	.0%
13202 483005 Gain/Loss-Sale Forclosed Prpt	0	0	0	-62,879.68	.00	62,879.68	.0%
<hr/>							
13203 Plat Books							
<hr/>							
13203 411100 General Property Taxes	1,335	0	1,335	1,335.00	.00	.00	100.0%
13203 451010 Sale Of Maps & Plat Books	-2,250	0	-2,250	560.80	.00	-2,810.80	24.9%
13203 451308 Postage Fees	-15	0	-15	-3.00	.00	-12.00	20.0%
13203 474014 Dept Plat Book Charges	-70	0	-70	.00	.00	-70.00	.0%
TOTAL General Fund	-241,639	0	-241,639	-730,023.72	.00	488,384.72	302.1%
TOTAL REVENUES	-241,639	0	-241,639	-730,023.72	.00	488,384.72	

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FROM 2019 01 TO 2019 12

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
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13201 County Treasurer							
13201 511110 Salary-Permanent Regular	70,221	0	70,221	70,232.46	.00	-11.46	100.0%
13201 511210 Wages-Regular	46,356	0	46,356	35,810.50	.00	10,545.50	77.3%
13201 511220 Wages-Overtime	0	0	0	593.63	.00	-593.63	.0%
13201 511330 Wages-Longevity Pay	174	0	174	171.10	.00	2.90	98.3%
13201 512141 Social Security	8,931	0	8,931	7,583.04	.00	1,347.96	84.9%
13201 512142 Retirement (Employer)	7,647	0	7,647	7,009.20	.00	637.80	91.7%
13201 512144 Health Insurance	31,692	0	31,692	23,970.53	.00	7,721.47	75.6%
13201 512145 Life Insurance	94	0	94	7.10	.00	86.90	7.6%
13201 512150 FSA Contribution	6,000	0	6,000	.00	.00	6,000.00	.0%
13201 512151 HSA Contribution	0	0	0	3,125.00	.00	-3,125.00	.0%
13201 512173 Dental Insurance	2,290	0	2,290	1,584.40	.00	705.60	69.2%
13201 521232 Investment Advisor Fees	30,000	0	30,000	29,676.77	.00	323.23	98.9%
13201 531298 United Parcel Service	100	0	100	.00	.00	100.00	.0%
13201 531311 Postage & Box Rent	7,500	0	7,500	6,154.43	.00	1,345.57	82.1%
13201 531312 Office Supplies	1,000	0	1,000	1,798.37	.00	-798.37	179.8%
13201 531313 Printing & Duplicating	200	0	200	153.81	.00	46.19	76.9%
13201 531314 Small Items Of Equipment	100	0	100	.00	.00	100.00	.0%
13201 531321 Publication Of Legal Notice	3,000	0	3,000	1,387.50	.00	1,612.50	46.3%
13201 531324 Membership Dues	100	0	100	100.00	.00	.00	100.0%
13201 532325 Registration	300	0	300	.00	.00	300.00	.0%
13201 532332 Mileage	350	0	350	.00	.00	350.00	.0%
13201 532335 Meals	35	0	35	.00	.00	35.00	.0%
13201 532336 Lodging	400	0	400	.00	.00	400.00	.0%
13201 533225 Telephone & Fax	100	0	100	62.71	.00	37.29	62.7%
13201 535242 Maintain Machinery & Equip	200	0	200	349.15	.00	-149.15	174.6%
13201 571004 IP Telephony Allocation	283	0	283	301.32	.00	-18.32	106.5%
13201 571005 Duplicating Allocation	149	0	149	114.38	.00	34.62	76.8%
13201 571009 MIS PC Group Allocation	6,628	0	6,628	5,221.19	.00	1,406.81	78.8%
13201 571010 MIS Systems Grp Alloc(ISIS)	1,604	0	1,604	1,599.29	.00	4.71	99.7%
13201 591519 Other Insurance	785	0	785	845.87	.00	-60.87	107.8%
13201 591521 Official Bonds	0	0	0	30.00	.00	-30.00	.0%
13201 593256 Bank Charges	1,500	0	1,500	1,425.80	.00	74.20	95.1%
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13202 Tax Deed Expense							
13202 521212 Legal	100	0	100	5.00	.00	95.00	5.0%
13202 521219 Other Professional Serv	0	0	0	30.00	.00	-30.00	.0%

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FROM 2019 01 TO 2019 12

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
13202 521255 Paper Service	1,000	0	1,000	.00	.00	1,000.00	.0%
13202 521273 Title Search	3,000	0	3,000	-5,250.00	.00	8,250.00	175.0%
13202 529299 Purchase Care & Services	2,000	0	2,000	11,168.96	.00	-9,168.96	558.4%
13202 531311 Postage & Box Rent	200	0	200	494.97	.00	-294.97	247.5%
13202 531313 Printing & Duplicating	100	0	100	41.60	.00	58.40	41.6%
13202 531321 Publication Of Legal Notice	6,000	0	6,000	5,222.88	.00	777.12	87.0%
13202 531326 Advertising	500	0	500	.00	.00	500.00	.0%
13202 533221 Water	0	0	0	3,769.05	.00	-3,769.05	.0%
13202 593742 Uncollected Taxes	0	0	0	5,245.19	.00	-5,245.19	.0%
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13203 Plat Books							
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13203 531349 Other Operating Expenses	1,000	0	1,000	.00	.00	1,000.00	.0%
TOTAL General Fund	241,639	0	241,639	220,035.20	.00	21,603.80	91.1%
TOTAL EXPENSES	241,639	0	241,639	220,035.20	.00	21,603.80	

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ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	ACTUALS	ENCUMBRANCES	AVAILABLE	PCT
100 General Fund	APPROP	ADJSTMTS	BUDGET			BUDGET	USED
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11301 Child Support							
11301 411100 General Property Taxes	-150,612	0	-150,612	-150,612.00	.00	.00	100.0%
11301 421001 State Aid	-107,827	0	-107,827	-108,473.00	.00	646.00	100.6%
11301 421010 M S L Incentives	-13,000	0	-13,000	-17,850.51	.00	4,850.51	137.3%
11301 421012 State Aid Cs + All Others	-762,018	0	-762,018	-803,378.06	.00	41,360.06	105.4%
11301 421013 Other Dept Wage Retention	-30,323	0	-30,323	-33,988.06	.00	3,665.06	112.1%
11301 421014 State Aid Wages Allocation	91,888	0	91,888	101,964.22	.00	-10,076.22	111.0%
11301 421050 CS Performance Based Inc	-160,200	0	-160,200	-166,237.00	.00	6,037.00	103.8%
11301 421058 State Aid - Prior Year	0	0	0	697.00	.00	-697.00	.0%
11301 421096 State Aid Medical Support	-7,000	0	-7,000	-9,586.00	.00	2,586.00	136.9%
11301 421097 State Aid E-filing	0	0	0	-4,273.00	.00	4,273.00	.0%
11301 442004 Extradition Reimbursement	-200	0	-200	-3,813.51	.00	3,613.51	%
11301 451011 CS Prog Fee Reduce 66%	7,392	0	7,392	12,460.75	.00	-5,068.75	168.6%
11301 451013 NIVD Activities Reduction	-2,000	0	-2,000	-2,330.16	.00	330.16	116.5%
11301 451014 CS Program Fees	-11,000	0	-11,000	-14,984.92	.00	3,984.92	136.2%
11301 455003 Non-IVD Service Fees	-1,400	0	-1,400	-1,350.00	.00	-50.00	96.4%
11301 486003 Non-Govt Reimbursements	0	0	0	-1,497.00	.00	1,497.00	.0%
TOTAL General Fund	-1,146,300	0	-1,146,300	-1,203,251.25	.00	56,951.25	105.0%
TOTAL REVENUES	-1,146,300	0	-1,146,300	-1,203,251.25	.00	56,951.25	

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Jefferson County
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FROM 2019 01 TO 2019 12

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
100 General Fund	APPROP	ADJSTMTS	BUDGET	ACTUALS	ENCUMBRANCES	BUDGET	USED
11301 Child Support							
11301 511110 Salary-Permanent Regular	250,545	0	250,545	252,119.08	.00	-1,574.08	100.6%
11301 511210 Wages-Regular	451,112	0	451,112	434,302.01	.00	16,809.99	96.3%
11301 511220 Wages-Overtime	5,222	0	5,222	4,926.39	.00	295.61	94.3%
11301 511330 Wages-Longevity Pay	1,978	0	1,978	1,847.50	.00	130.50	93.4%
11301 512141 Social Security	54,227	0	54,227	51,461.50	.00	2,765.50	94.9%
11301 512142 Retirement (Employer)	46,430	0	46,430	45,497.13	.00	932.87	98.0%
11301 512144 Health Insurance	134,540	0	134,540	129,273.16	.00	5,266.84	96.1%
11301 512145 Life Insurance	276	0	276	279.74	.00	-3.74	101.4%
11301 512150 FSA Contribution	18,600	0	18,600	.00	.00	18,600.00	.0%
11301 512151 HSA Contribution	0	0	0	16,599.99	.00	-16,599.99	.0%
11301 512173 Dental Insurance	10,512	0	10,512	9,182.57	.00	1,329.43	87.4%
11301 521255 Paper Service	12,600	0	12,600	9,099.66	.00	3,500.34	72.2%
11301 521256 Genetic Tests	7,200	0	7,200	4,807.00	.00	2,393.00	66.8%
11301 521296 Computer Support	2,136	0	2,136	1,209.00	.00	927.00	56.6%
11301 529160 Interpreter Fee	2,700	0	2,700	2,297.35	.00	402.65	85.1%
11301 529299 Purchase Care & Services	50,200	0	50,200	50,200.00	.00	.00	100.0%
11301 531003 Notary Public Related	240	0	240	120.00	.00	120.00	50.0%
11301 531301 Office Equipment	0	0	0	5,011.28	.00	-5,011.28	.0%
11301 531303 Computer Equipmt & Software	3,100	0	3,100	1,978.00	.00	1,122.00	63.8%
11301 531310 Postage Special	345	0	345	227.55	.00	117.45	66.0%
11301 531311 Postage & Box Rent	17,400	0	17,400	16,166.94	.00	1,233.06	92.9%
11301 531312 Office Supplies	3,000	0	3,000	2,402.17	.00	597.83	80.1%
11301 531313 Printing & Duplicating	2,820	0	2,820	3,454.19	.00	-634.19	122.5%
11301 531314 Small Items Of Equipment	1,500	0	1,500	957.99	.00	542.01	63.9%
11301 531321 Publication Of Legal Notice	1,110	0	1,110	717.00	.00	393.00	64.6%
11301 531323 Subscriptions-Tax & Law	1,640	0	1,640	2,131.75	.00	-491.75	130.0%
11301 531324 Membership Dues	1,928	0	1,928	2,001.00	.00	-73.00	103.8%
11301 531326 Advertising	0	791	791	791.04	.00	-.04	100.0%
11301 531348 Educational Supplies	1,500	-839	661	1,510.50	.00	-849.50	228.5%
11301 532325 Registration	1,590	1,050	2,640	3,424.00	.00	-784.00	129.7%
11301 532332 Mileage	1,000	0	1,000	753.04	.00	246.96	75.3%
11301 532334 Commercial Travel	1,002	-1,002	0	.00	.00	.00	.0%
11301 532335 Meals	728	0	728	656.84	.00	71.16	90.2%
11301 532336 Lodging	1,916	0	1,916	1,724.26	.00	191.74	90.0%
11301 532339 Other Travel & Tolls	335	0	335	398.10	.00	-63.10	118.8%
11301 532340 Contracted Extraditions	8,500	0	8,500	11,310.98	.00	-2,810.98	133.1%
11301 533225 Telephone & Fax	450	0	450	446.59	.00	3.41	99.2%
11301 535242 Maintain Machinery & Equip	5,200	0	5,200	2,854.75	.00	2,345.25	54.9%

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FROM 2019 01 TO 2019 12

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11301 571004 IP Telephony Allocation	1,605	0	1,605	1,707.49	.00	-102.49	106.4%
11301 571005 Duplicating Allocation	171	0	171	36.56	.00	134.44	21.4%
11301 571009 MIS PC Group Allocation	26,510	0	26,510	20,884.76	.00	5,625.24	78.8%
11301 571010 MIS Systems Grp Alloc(ISIS)	9,906	0	9,906	9,873.53	.00	32.47	99.7%
11301 591519 Other Insurance	4,526	0	4,526	5,489.81	.00	-963.81	121.3%
TOTAL General Fund	1,146,300	0	1,146,300	1,110,132.20	.00	36,167.80	96.8%
TOTAL EXPENSES	1,146,300	0	1,146,300	1,110,132.20	.00	36,167.80	

**Jefferson County
Contingency Fund
For the Year Ended December 31, 2019**

Ledger Date	Description	General (599900)	Other (599908)	Vested Benefits (599909)	Authority	Publish Date
1-Jan-19	Tax Levy	500,000.00	453,535.00	290,000.00		
9-May-19	Netwurx Contract - broadband services		(45,610.00)		Finance Committee	9-May-19
11-Jun-19	Human Resources - Personnel Ordinance Study		(17,000.00)		Finance Committee	11-Jun-19
11-Jun-19	Administration - Limited Term Employee		(65,000.00)		Finance Committee	11-Jun-19
11-Jun-19	Sheriff's Department - Jail Generator repair/rental	(88,000.00)			Finance Committee	11-Jun-19
13-Nov-18	Comprehensive plan		(20,000.00)		Board of Supervisors	13-Nov-18
8-Aug-19	Administration - Shared Services/Strategic Plan		(26,750.00)		Finance Committee	8-Aug-19
8-Aug-19	Central Services - Powerhouse	(21,835.00)			Finance Committee	8-Aug-19
10-Sep-19	Claims/Emergency Capital	(324,190.00)			Finance Committee	10-Sep-19
Total amount available		65,975.00	279,175.00	290,000.00		
Net		65,975.00	279,175.00	290,000.00		