

<p>Notice of Public Meeting Tuesday, September 1, 2020 9:00 a.m.</p>	<p>FINANCE COMMITTEE</p>	<p>Door County Government Center Chambers Room, 1st floor 421 Nebraska Street, Sturgeon Bay, WI</p>
<p>Oversight for Finance Department and County Treasurer</p>		

AGENDA

1. **Call Meeting to Order**
2. **Establish a Quorum ~ Roll Call**
3. **Adopt Agenda / Properly Noticed**
4. **Public Comment**
5. **Old Business**
6. **New Business (Review / Action)**
 - A. 2021 Door County Budget
Finance Committee Review/Recommendation to Send to Oversight Committees for their Review/Recommendation
 - B. Review & Recommendation re: Finance Oversight Department Budgets
 - Treasurers Department
 - Finance Department
7. **Matters to be Placed on a Future Agenda or Referred to a Committee, Official, or Employee**
8. **Vouchers, Claims and Bills**
9. **Next Meeting Date:**
 - Monday, September 21, 2020 – 2:00 p.m. – Regular Monthly Meeting
10. **Adjourn**

In light of the declared state of emergency and to mitigate the impact of COVID-19 this meeting will be conducted by teleconference or video conference. Members of the public may join the meeting remotely or in-person in the Peninsula Room (C121) 1st Floor Government Center (*please note public in-person has limited capacity and is on a first come, first served basis*).

To attend the meeting via computer:

Go to:

<https://doorcounty.webex.com/doorcounty/onstage/g.php?MTID=ec761e65fb03d2a98260c57e86ab9c6eb>

Event Password: Sept1fin2020

To Connect via phone:

Call: 1-408-418-9388

Access Code: 146 267 3459

Deviation from the order shown may occur

Door County 2021 Proposed Budget with Comparison Years

Department	2019 Adopted				Per Cent Change Tax Levy 2018/2019	2020 Adopted			Per Cent Change Tax Levy 2019/2020	2021 Proposed			Per Cent Change Tax Levy 2020/2021
	Revenues	Expenditure	Tax Levy			Revenues	Expenditure	Tax Levy		Revenues	Expenditure	Tax Levy	
General Fund													
General Administration	4,970,703	4,216,305	(754,398)	53.62%	5,010,589	3,821,428	(1,189,161)	-57.63%	4,685,225	2,518,688	(2,166,537)	82.19%	
Additional Positions							-	N/A		535,073	535,073	N/A	
-- Sales Tax Reserve Applied	512,457	-	(512,457)	5.81%	365,299	(365,299)	(365,299)	28.72%	532,865		(532,865)	45.87%	
-- Other Reserves Applied	1,075,000	-	(1,075,000)	N/A	688,854	(688,854)	(688,854)	N/A	1,170,738		(1,170,738)	69.95%	
-- Workers Comp. Applied	200,000	-	(200,000)	N/A	470,000	(470,000)	(470,000)	-135.00%			-	-100.00%	
-- Fund Balance Applied	300,000	-	(300,000)	N/A	922,538	(922,538)	(922,538)	-207.51%			-	-100.00%	
Administrator	-	271,044	271,044	3.23%	-	273,728	273,728	0.99%	-	270,779	270,779	-1.08%	
Airport	348,551	543,140	194,589	N/A	202,506	370,956	168,450	-13.43%	233,597	412,347	178,750	6.11%	
Airport & Parks	-	-	-	N/A	-	-	-	N/A	-	-	-	N/A	
Child Support	480,051	559,991	79,940	5.81%	537,910	580,172	42,262	-47.13%	523,684	582,054	58,370	38.11%	
Clerk of Court/Circuit Court	451,300	903,456	452,156	5.45%	460,257	982,119	521,862	15.42%	458,300	1,015,919	557,619	6.85%	
Corporation Counsel	7,500	394,886	387,386	3.09%	7,500	411,204	403,704	4.21%	7,500	420,321	412,821	2.26%	
County Board	-	136,194	136,194	15.25%	-	134,351	134,351	-1.35%	-	261,862	261,862	94.91%	
County Clerk	40,725	219,552	178,827	-3.57%	40,025	257,897	217,872	21.83%	33,000	243,880	210,880	-3.21%	
County Treasurer	519,200	188,323	(330,877)	18.98%	541,700	210,172	(331,528)	-0.20%	543,700	228,872	(314,828)	-5.04%	
District Attorney	55,550	356,947	301,397	8.26%	57,100	401,902	344,802	14.40%	58,100	401,830	343,730	-0.31%	
Emergency Management & Communications	199,398	962,549	763,151	N/A	206,308	1,154,007	947,699	24.18%	257,912	1,181,804	923,892	-2.51%	
Facilities & Parks	218,711	2,745,150	2,526,439	40.37%	397,276	3,129,116	2,731,840	8.13%	349,262	3,055,019	2,705,757	-0.95%	
Finance	-	594,821	594,821	9.55%	-	595,648	595,648	0.14%	-	608,133	608,133	2.10%	
Human Resources	2,000	348,010	346,010	1.32%	-	380,353	380,353	9.93%	-	390,008	390,008	2.54%	
Land Use Services	401,736	1,362,340	960,604	N/A	439,057	1,445,441	1,006,384	4.77%	381,504	1,404,298	1,022,794	1.63%	
Library	136,811	1,641,576	1,504,765	-0.66%	127,543	1,708,688	1,581,145	5.08%	118,252	1,717,355	1,599,103	1.14%	
Medical Examiner	-	106,827	106,827	-10.37%	-	106,827	106,827	0.00%	-	106,827	106,827	0.00%	
Museum	-	100,189	100,189	1.21%	-	203,798	203,798	103.41%	-	163,664	163,664	-19.69%	
Public Health	271,954	845,974	574,020	-14.67%	-	-	-	N/A	-	-	-	N/A	
Real Property Listing	-	-	-	N/A	-	-	-	N/A	-	-	-	N/A	
Register of Deeds	397,588	278,258	(119,330)	-13.24%	391,100	270,566	(120,534)	-1.01%	405,300	279,299	(126,001)	-4.54%	
Sanitarian	-	-	-	N/A	-	-	-	N/A	-	-	-	N/A	
Sheriff	953,549	7,753,799	6,800,250	-9.09%	1,181,489	8,145,182	6,963,693	2.40%	1,137,703	8,150,387	7,012,684	0.70%	
Soil/Water Conservation	822,790	1,277,110	454,320	0.03%	948,384	1,422,225	473,841	4.30%	930,647	1,401,933	471,286	-0.54%	
Technology Services	105,868	1,690,977	1,585,109	16.05%	105,766	1,631,670	1,525,904	-3.74%	118,281	1,698,377	1,580,096	3.55%	
Transportation					616,072	809,012	192,940	N/A	668,857	850,476	181,619	-5.87%	
UW Extension	-	238,923	238,923	-9.06%	-	244,077	244,077	2.16%	-	246,119	246,119	0.84%	
Veterans' Services	11,000	177,688	166,688	1.92%	11,000	179,913	168,913	1.33%	11,000	151,444	140,444	-16.85%	
Total General Fund	12,482,442	27,914,029	15,431,587	6.22%	13,728,273	28,870,452	15,142,179	-1.88%	12,625,427	28,296,768	15,671,341	3.49%	

Door County 2021 Proposed Budget with Comparison Years

Department	2019 Adopted				Per Cent Change Tax Levy 2018/2019	2020 Adopted			Per Cent Change Tax Levy 2019/2020	2021 Proposed			Per Cent Change Tax Levy 2020/2021
	Revenues	Expenditure	Tax Levy			Revenues	Expenditure	Tax Levy		Revenues	Expenditure	Tax Levy	
Special Revenue Fund													
Human Services	6,057,044	9,110,599	3,053,555	-1.23%			-	N/A					
Health & Human Services					7,733,249	11,459,757	3,726,508	N/A	7,404,105	11,071,511	3,667,406	-1.59%	
County Roads & Bridges	4,713,971	5,171,635	457,664	-16.06%	5,067,272	5,521,513	454,241	-0.75%	8,041,687	8,494,741	453,054	-0.26%	
Jail Assessment	21,000	21,000	-	0.00%	21,000	21,000	-	0.00%	22,500	22,500	-	0.00%	
Library State Program	3,030	3,030	-	0.00%	3,030	3,030	-	0.00%	3,030	3,030	-	0.00%	
Recycling/Landfill	158,584	241,014	82,430	0.00%	118,390	200,820	82,430	0.00%	86,488	168,918	82,430	0.00%	
Revolving Loan	156,510	156,510	-	0.00%	10,500	10,500	-	0.00%	55,417	55,417	-	0.00%	
Sr. Resource Center/ADRC	1,554,288	2,178,806	624,518	18.51%	938,620	1,451,561	512,941	-17.87%	1,022,061	1,519,863	497,802	-2.95%	
Total Spec. Revenue Fund	12,664,427	16,882,594	4,218,167	-0.66%	13,892,061	18,668,181	4,776,120	13.23%	16,635,288	21,335,980	4,700,692	-1.58%	
Debt Service													
Debt Service '05 Refunding	-	-	-	N/A	-	-	-	N/A	-	-	-	-	N/A
Debt Service '15 Refunding	-	2,027,300	2,027,300	0.89%	-	2,029,100	2,029,100	0.09%	-	2,025,100	2,025,100	-0.20%	
Debt Service '17 New Debt	-	354,245	354,245	-0.55%	-	352,245	352,245	-0.56%	-	350,245	350,245	-0.57%	
Total Debt Service	-	2,381,545	2,381,545	0.68%	-	2,381,345	2,381,345	-0.01%	-	2,375,345	2,375,345	-0.25%	
Internal Service Fund													
Highway Department	10,539,696	10,539,696	-	0.00%	11,465,228	11,465,228	-	0.00%	14,049,368	14,049,368	-	0.00%	
Medical/Dental Insurance	6,723,195	6,723,195	-	0.00%	7,519,207	7,519,207	-	0.00%	7,519,207	7,519,207	-	0.00%	
Workers Compensation	829,619	829,619	-	0.00%	1,074,354	1,074,354	-	0.00%	1,162,289	1,162,289	-	0.00%	
Total Internal Service Fund	18,092,510	18,092,510	-	0.00%	20,058,789	20,058,789	-	0.00%	22,730,864	22,730,864	-	0.00%	
Agency Fund													
Dog Licenses	6,200	6,200	-	0.00%	6,400	6,400	-	0.00%	6,400	6,400	-	0.00%	
Inmate Trust Account	137,800	137,800	-	0.00%	147,050	147,050	-	0.00%	147,050	147,050	-	0.00%	
Total Agency Fund	144,000	144,000	-	0.00%	153,450	153,450	-	0.00%	153,450	153,450	-	0.00%	
Capital Projects Fund													
Capital Projects	2,183,700	6,810,480	4,626,780	3.77%	1,412,479	6,159,155	4,746,676	2.59%	5,605,738	10,156,934	4,551,196	-4.12%	
Cap. Projects-2017 Borrowing	-	-	-	N/A	-	-	-	N/A	-	-	-	-	N/A
Total Capital Projects Fund	2,183,700	6,810,480	4,626,780	3.77%	1,412,479	6,159,155	4,746,676	2.59%	5,605,738	10,156,934	4,551,196	-4.12%	
Total w/o Ambulance/Brdg. Aid	45,567,079	72,225,158	26,658,079	4.14%	49,245,052	76,291,372	27,046,320	1.46%	57,750,767	85,049,341	27,298,574	0.93%	
Outside Cap													
Ambulance	1,506,755	4,594,460	3,087,705	-7.32%	1,562,600	4,817,700	3,255,100	5.42%	1,519,440	4,865,545	3,346,105	2.80%	
Bridge Aid	-	25,000	25,000	0.00%	-	25,000	25,000	0.00%	-	25,000	25,000	0.00%	
Total Outside Cap	1,506,755	4,619,460	3,112,705	-7.27%	1,562,600	4,842,700	3,280,100	5.38%					
TOTAL	47,073,834	76,844,618	29,770,784	2.82%	50,807,652	81,134,072	30,326,420	1.87%	59,270,207	89,939,886	30,669,679	1.13%	
				Incr				Incr				Incr	
	Total	Rate/\$1,000	Eq Val		Total	Rate/\$1,000	Eq Val		Total	Rate/\$1,000	Eq Val		
	E.V.(TIDOUT)	7,116,186,700	\$ 4.183530486	1.40%	E.V.(TIDOUT)	7,415,836,800	\$ 4.089413079	4.21%	E.V.(TIDOUT)	7,713,895,100	\$ 3.975900450	4.02%	
	Increase in Tax Rate from 2018		1.40%		Increase in Tax Rate from 2019		-2.25%		Decrease in Tax Rate from 2020		-2.78%		

DOOR COUNTY 2021 BUDGET

2021 LEVY LIMIT CALCULATION COMPARED TO 2020 LEVY AMOUNT

Updated August 21, 2020 by Steve Wipperfurth, Door County Finance Department

Levy Limit Calculation	
2020 Levy Limit, Excluding Ambulance, Bridge Aid, & Debt Service on Post-2005 Debt (WI DOR)	\$24,742,596
Allowable Increase for 2020 for Net New Construction - 1.014% (per WI DOR)	\$250,890
2021 Levy Limit, Excluding Ambulance, Bridge Aid, and Debt Service on Post-2005 Debt	\$24,993,486
Less: Amount of 2020 Personal Property Aid	-\$69,457
Maximum Levy Allowed for 2021	\$24,924,029
Add: 2021 Levy for Ambulance Expenses (Outside Levy Limit)	\$3,346,105
Add: 2021 Levy for Bridge Aid (Outside Levy Limit)	\$25,000
Add: 2021 Levy for Debt Service on 2015 Debt Refunding	\$2,024,700
Add: 2021 Levy for Debt Service on 2017 Debt Refunding	\$349,845
Maximum 2021 Levy Allowed with Expenses Outside Levy Limit	\$30,669,679

2021 Proposed Budget	
Proposed 2021 Levy , Excluding Ambulance, Bridge Aid, and Debt Service on Post-2005 Debt	\$24,924,029
Add: 2021 Levy for Ambulance Expenses	\$3,346,105
Add: 2021 Levy for Bridge Aid	\$25,000
Add: 2021 Levy for Debt Service on 2015 Debt Refunding	\$2,024,700
Add: 2021 Levy for Debt Service on 2017 Debt Issue	\$349,845
Total Proposed 2021 Levy	\$30,669,679
Change Over 2020 Levy - Dollar Amount	\$343,259
Change Over 2020 Levy - Percentage	1.13%
Tax Rate Per \$1,000 of Equalized Assessed Value	\$3.975900450
Change Over 2020 Tax Rate - Percentage	-2.78%

Additional Amount That Could Have Been Levied \$0.00

A 1 Cent Increase In The Tax Rate Per \$1,000
of Equalized Assessed Value Generates Increased Tax Levy of: \$77,138.95

2020 Equalized Assessed Value (Used for 2021 Budget) \$7,713,895,100

Table 1
Cost Summary by Funding Source and Year
FY 2021 - REVISED 8-19-2020

Project No.	2021 Project Name	Eligible for Long Term Financing	Eligible for Short Term Financing	Federal	State	Levy	Other*	TOTAL
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*Other funding could be Unassigned Fund Balance, Carryovers from Prior Years, DK funding, C.I.P. Excess Funds, City Share, County Roads & Bridges Fund, Donations. (see table 8)

Airport

1-53-01	North/South Runway Reconstruction ("Other" is CIP Carryover from prior years)	-	-	3,515,000	-	25,000	200,000	3,740,000
1-53-02	Apron area north of and including Taxiway G	-	-	-	-	25,000	-	25,000
		-	-	3,515,000	-	50,000	200,000	3,765,000

Highway

1-33-01	CTH C (Rileys Bay Road - Pickeral Road)	-	-	-	-	784,890	-	784,890
1-33-02	CTH J (Mill Road - CTH O)	-	-	-	450,100	192,900	-	643,000
1-33-03	CTH A (CTH E - CTH V)	-	-	2,631,691	-	657,923	-	3,289,614
1-33-04	CTH C (CTH DK - E Gardner Road)	-	-	-	-	532,873	-	532,873
1-33-05	CTH Y (STH57 - CTH DK)	-	-	-	-	35,810	-	35,810
1-33-06	CTH Q (Sunset Drive - North Bay Dr.-N. Int.)	-	-	-	-	672,442	-	672,442
1-33-07	CTH N (Ledge Road - CTH K)	-	-	-	-	304,007	-	304,007
1-33-08	CTH N (Four Corners Road - CTH C)	-	-	-	-	495,825	-	495,825
		-	-	2,631,691	450,100	3,676,670	-	6,758,461

Facilities and Parks

1-37-01	John Miles Park - Entrance Gate, Signs and Ticket Booth ("Other" is unused C.I.P. funding from prior year)	-	-	-	-	-	120,000	120,000
1-37-03	Government Center Elevator Replacement	-	-	-	-	50,000	-	50,000
1-37-04	Justice Center Booster Pump Replacement	-	-	-	-	54,000	-	54,000
		-	-	-	-	50,000	120,000	170,000

Emergency Services

1-29-01	Washington Island ES Building ("Other" is from EMS Wash Is Building Reserve)	-	-	-	-	1,200,000	800,000	2,000,000
1-29-01	Washington Island ES Building ("Other" is from EMS Wash Is Building Reserve-\$785,000; Comm Central Station-\$335,738; Workers Comp Fund-\$679,262)	-	-	-	-	-	1,800,000	1,800,000
		-	-	-	-	-	-	-
		-	-	-	-	-	1,800,000	1,800,000

Proj No.	2021 Project Name	Eligible for Long Term Financing	Eligible for Short Term Financing	Federal	State	Levy	Other*	TOTAL
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Register of Deeds

1-15-01	ROD Media Conversion ("Other" is from the LIO Reserve)	-	-	-	-	150,264	50,000	200,264
		-	-	-	-	-	-	-
		-	-	-	-	150,264	50,000	200,264

Sheriff

1-28-01	Body cameras	-	-	-	-	161,567	-	161,567
	Recommend deferral to 2022.	-	-	-	-	-	-	-
		-	-	-	-	-	-	-

Emergency Management

1-69-01	LaSalle Park Communication Tower	-	-	-	-	465,000	-	465,000
1-69-01	Communication Tower (Fish Creek)	-	-	-	-	465,000	-	465,000
		-	-	-	-	465,000	-	465,000

Technology Services

1-13-01	County Board/Chambers Room Audio/Video Upgrade to include ADA Compliant ("Other" is CIP Carryover from prior year)	-	-	-	-	100,000	154,000	254,000
	Use CARES Funding in 2020	-	-	-	-	-	-	-

Finance

1-48-01	A/P Automation - Vanguard	-	-	-	-	60,000	-	60,000
		-	-	-	-	-	-	-
		-	-	-	-	60,000	-	60,000

TOTAL - 2021 C.I.P.	-	-	6,146,691	450,100	4,451,934	2,170,000	13,218,725
<i>2020 Adopted C.I.P.</i>	-	-	-	135,000	4,616,676	2,183,700	6,572,349
2021 Over (Under) 2020 Adopted	-	-	6,146,691	315,100	(164,742)	(13,700)	6,646,376
% Increase/Decrease 2021 over 2020	0%	0%	100%	233%	-4%	-1%	101%

Budget Worksheet Report

Budget Year 2021

Account	Account Description	2020 Adopted Budget	2020 Amended Budget	2020 Actual Amount	2020 Estimated Amount	2021 Dept Requested	2021 Co Admin/Fi Dir Recomm
Fund 100 - General Fund							
REVENUE							
Department 12 - County Treasurer							
41201	Forest Crop Tax	23,000.00	23,000.00	24,336.87	2,000.00	26,000.00	26,000.00
41227	Property Use Chge Penalty	2,000.00	2,000.00	1,342.32	700.00	2,000.00	2,000.00
43876	St Payment in Lieu of Tx	63,000.00	63,000.00	61,346.83	.00	62,000.00	62,000.00
46101	Treasurer Fees	200.00	200.00	10.81	190.00	200.00	200.00
46120	Collection Fees	27,500.00	27,500.00	26,045.40	1,500.00	27,500.00	27,500.00
48113	Interest - Taxes	250,000.00	250,000.00	119,161.50	120,000.00	250,000.00	250,000.00
48114	Interest Assessment-Tax	125,000.00	125,000.00	60,210.16	60,000.00	125,000.00	125,000.00
48126	Cash Over/(Short)	.00	.00	(9.36)	.00	.00	.00
48502	Gain/Loss Tx Deed Sales	50,000.00	50,000.00	33,714.18	27,000.00	50,000.00	50,000.00
48540	NSF Check Fees (Bad Cks)	1,000.00	1,000.00	400.00	600.00	1,000.00	1,000.00
49124	Prior Yr Revenues	.00	.00	5,731.28	.00	.00	.00
Department 12 - County Treasurer Totals		\$541,700.00	\$541,700.00	\$332,289.99	\$211,990.00	\$543,700.00	\$543,700.00
REVENUE TOTALS		\$541,700.00	\$541,700.00	\$332,289.99	\$211,990.00	\$543,700.00	\$543,700.00
EXPENSE							
Department 12 - County Treasurer							
Sub-Department 1104 - County Treasurer							
51101	Salary & Wages	108,235.00	108,235.00	48,374.51	60,000.00	111,370.00	111,370.00
51101.300P R	S&W Vac/PTO Vacation	.00	.00	172.51	.00	.00	.00
51101.320P R	S&W Holiday Holiday	.00	.00	305.73	.00	.00	.00
51101.385P R	S&W - COVID 19	.00	.00	1,120.64	.00	.00	.00
51102	Salary & Wages Part Time	5,000.00	5,000.00	2,241.80	2,700.00	5,000.00	5,000.00
51104	Overtime	.00	.00	47.90	.00	.00	.00
51201	Social Security	8,663.00	8,663.00	3,846.34	4,816.00	8,903.00	8,903.00
51202	Retirement	7,306.00	7,306.00	3,180.41	4,125.00	7,517.00	7,517.00
51203	Dental Insurance	1,789.00	1,789.00	894.60	894.00	2,556.00	2,556.00
51204	Health Insurance	34,272.00	34,272.00	18,144.00	16,128.00	48,960.00	48,960.00
51205	Life Insurance	80.00	80.00	40.80	40.00	15.00	15.00
51206	Workers Compensation	227.00	227.00	99.62	127.00	221.00	221.00
52206	Telephone	150.00	150.00	82.04	68.00	150.00	150.00
52301	Repair & Maintenance	600.00	600.00	163.51	437.00	600.00	600.00
52402	Membership Dues	100.00	100.00	100.00	.00	100.00	100.00

Budget Worksheet Report

Budget Year 2021

Account	Account Description	2020 Adopted Budget	2020 Amended Budget	2020 Actual Amount	2020 Estimated Amount	2021 Dept Requested	2021 Co Admin/Fi Dir Recomm
Fund 100 - General Fund							
EXPENSE							
Department 12 - County Treasurer							
Sub-Department 1104 - County Treasurer							
52403	Advertising & Legal Notic	500.00	500.00	.00	.00	500.00	500.00
53102	Postage	10,000.00	10,000.00	4,332.32	5,600.00	10,000.00	10,000.00
53106	Office Supplies	4,000.00	4,000.00	678.60	3,300.00	4,000.00	4,000.00
54102	Training Mile,Meals,Lodge	600.00	600.00	.00	200.00	600.00	600.00
54111	Conf/Workshop Expense	400.00	400.00	.00	150.00	400.00	400.00
55107	Leased Copying	750.00	750.00	820.00	.00	480.00	480.00
59121	Tax Charges	1,000.00	1,000.00	740.66	.00	1,000.00	1,000.00
59122	Bank Chargebacks	3,500.00	3,500.00	1,240.08	1,500.00	3,500.00	3,500.00
Sub-Department 1104 - County Treasurer Totals		\$187,172.00	\$187,172.00	\$86,626.07	\$100,085.00	\$205,872.00	\$205,872.00
Sub-Department 9104 - Tax Deed Expense							
52101	Professional Services	8,000.00	8,000.00	(1.61)	8,000.00	8,000.00	8,000.00
52305	Repair & Maint-Grounds	1,000.00	1,000.00	93.60	900.00	1,000.00	1,000.00
52403	Advertising & Legal Notic	14,000.00	14,000.00	6,598.80	7,000.00	14,000.00	14,000.00
Sub-Department 9104 - Tax Deed Expense Totals		\$23,000.00	\$23,000.00	\$6,690.79	\$15,900.00	\$23,000.00	\$23,000.00
Department 12 - County Treasurer Totals		\$210,172.00	\$210,172.00	\$93,316.86	\$115,985.00	\$228,872.00	\$228,872.00
EXPENSE TOTALS		\$210,172.00	\$210,172.00	\$93,316.86	\$115,985.00	\$228,872.00	\$228,872.00
Fund 100 - General Fund Totals							
REVENUE TOTALS		\$541,700.00	\$541,700.00	\$332,289.99	\$211,990.00	\$543,700.00	\$543,700.00
EXPENSE TOTALS		\$210,172.00	\$210,172.00	\$93,316.86	\$115,985.00	\$228,872.00	\$228,872.00
Fund 100 - General Fund Totals		\$331,528.00	\$331,528.00	\$238,973.13	\$96,005.00	\$314,828.00	\$314,828.00
Net Grand Totals							
REVENUE GRAND TOTALS		\$541,700.00	\$541,700.00	\$332,289.99	\$211,990.00	\$543,700.00	\$543,700.00
EXPENSE GRAND TOTALS		\$210,172.00	\$210,172.00	\$93,316.86	\$115,985.00	\$228,872.00	\$228,872.00
Net Grand Totals		\$331,528.00	\$331,528.00	\$238,973.13	\$96,005.00	\$314,828.00	\$314,828.00

Account	Account Description	2020 Adopted Budget	2020 Amended Budget	2020 Actual Amount	2020 Estimated Amount	2021 Dept Requested	2021 Co Admin/Fi Dir Recomm				
Fund 100 - General Fund											
REVENUE											
Department 48 - Finance											
48501	Other Revenues	.00	.00	30.00	.00	.00	.00				
Department 48 - Finance Totals		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$30.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>				
REVENUE TOTALS		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$30.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>				
EXPENSE											
Department 48 - Finance											
Sub-Department 1102 - Finance											
51101	Salary & Wages	324,938.00	324,938.00	143,864.08	172,370.00	343,541.00	343,541.00				
51101.300P	S&W Vac/PTO Vacation R	.00	.00	5,526.86	.00	.00	.00				
51101.320P	S&W Holiday Holiday R	.00	.00	2,297.10	.00	.00	.00				
51101.385P	S&W - COVID 19 R	.00	.00	164.10	.00	.00	.00				
51101.390P	S&W Personal Personal R	.00	.00	713.40	.00	.00	.00				
51104	Overtime	.00	.00	20.94	.00	.00	.00				
51111.264	Per Diem Finance Finance Committee	6,540.00	6,540.00	1,930.00	3,200.00	6,540.00	.00				
51201	Social Security	25,358.00	25,358.00	11,151.46	14,206.00	26,781.00	26,281.00				
51202	Retirement	21,934.00	21,934.00	10,299.67	11,634.00	23,188.00	23,188.00				
51203	Dental Insurance	6,390.00	6,390.00	2,556.48	3,833.00	5,112.00	5,112.00				
51204	Health Insurance	122,400.00	122,400.00	66,816.00	55,584.00	122,400.00	122,400.00				
51205	Life Insurance	95.00	95.00	49.44	46.00	99.00	99.00				
51206	Workers Compensation	664.00	664.00	289.88	374.00	664.00	652.00				
52103	Independent Audit/Account	39,358.00	47,358.00	17,798.00	7,720.00	39,536.00	39,536.00				
Comments <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><i>Level</i></td> <td><i>Comment</i></td> </tr> <tr> <td>Dept Requested</td> <td>2020 Audit Contract \$61,775 \$61,775 x 64% = \$39,536</td> </tr> </table>								<i>Level</i>	<i>Comment</i>	Dept Requested	2020 Audit Contract \$61,775 \$61,775 x 64% = \$39,536
<i>Level</i>	<i>Comment</i>										
Dept Requested	2020 Audit Contract \$61,775 \$61,775 x 64% = \$39,536										
52114	Investment Advisor	16,000.00	22,000.00	1,778.77	10,000.00	16,000.00	16,000.00				
Comments <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><i>Level</i></td> <td><i>Comment</i></td> </tr> <tr> <td>Dept Requested</td> <td>\$10,000 Consulting Fees (Investment Portfolio) Ehlers \$1,200 Dana Investments \$2,800 Continuing Annual Disclosure (Ehlers) \$2,000 Arbitrage Compliance \$16,000 Total</td> </tr> </table>								<i>Level</i>	<i>Comment</i>	Dept Requested	\$10,000 Consulting Fees (Investment Portfolio) Ehlers \$1,200 Dana Investments \$2,800 Continuing Annual Disclosure (Ehlers) \$2,000 Arbitrage Compliance \$16,000 Total
<i>Level</i>	<i>Comment</i>										
Dept Requested	\$10,000 Consulting Fees (Investment Portfolio) Ehlers \$1,200 Dana Investments \$2,800 Continuing Annual Disclosure (Ehlers) \$2,000 Arbitrage Compliance \$16,000 Total										

Account	Account Description	2020 Adopted Budget	2020 Amended Budget	2020 Actual Amount	2020 Estimated Amount	2021 Dept Requested	2021 Co Admin/Fi Dir Recomm								
Fund 100 - General Fund															
EXPENSE															
Department 48 - Finance															
Sub-Department 1102 - Finance															
52118	Ind Cost Auditor	6,375.00	6,375.00	.00	6,375.00	6,375.00	6,375.00								
52119	Appraisal-Fixed Assets	1,200.00	1,200.00	.00	1,250.00	1,250.00	1,250.00								
52127	Independent Actuary OPEB	4,750.00	9,500.00	10,000.00	.00	5,000.00	5,000.00								
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">Comments</th> </tr> <tr> <th style="text-align: left;">Level</th> <th style="text-align: left;">Comment</th> </tr> </thead> <tbody> <tr> <td>Dept Requested</td> <td>Expense occurs every other year; next in 2022; Est. \$10,000 in 2022; Carry over 2021 budget amount to 2022.</td> </tr> </tbody> </table>								Comments		Level	Comment	Dept Requested	Expense occurs every other year; next in 2022; Est. \$10,000 in 2022; Carry over 2021 budget amount to 2022.		
Comments															
Level	Comment														
Dept Requested	Expense occurs every other year; next in 2022; Est. \$10,000 in 2022; Carry over 2021 budget amount to 2022.														
52206	Telephone	225.00	225.00	234.09	300.00	350.00	350.00								
52301	Repair & Maintenance	200.00	200.00	.00	.00	.00	.00								
52401	Contracted Services	7,900.00	7,900.00	1,910.59	.00	.00	8,800.00								
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">Comments</th> </tr> <tr> <th style="text-align: left;">Level</th> <th style="text-align: left;">Comment</th> </tr> </thead> <tbody> <tr> <td>Dept Requested</td> <td>This account is used for scanning (Outside Vendor), now the Deputy Treasurer is now scanning. As long as the Deputy Treasurer will continue to scan, will not budget monies in this account.</td> </tr> <tr> <td>Co Admin/Fi Dir Recomm</td> <td>Added \$8,800 for scanning</td> </tr> </tbody> </table>								Comments		Level	Comment	Dept Requested	This account is used for scanning (Outside Vendor), now the Deputy Treasurer is now scanning. As long as the Deputy Treasurer will continue to scan, will not budget monies in this account.	Co Admin/Fi Dir Recomm	Added \$8,800 for scanning
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Co Admin/Fi Dir Recomm	Added \$8,800 for scanning														
52402	Membership Dues	800.00	800.00	775.00	.00	800.00	800.00								
52403	Advertising & Legal Notic	500.00	500.00	16.34	300.00	500.00	500.00								
53102	Postage	500.00	500.00	164.10	336.00	500.00	500.00								
53106	Office Supplies	3,000.00	3,000.00	420.13	1,600.00	3,000.00	3,000.00								
53109	Publication&Subscription	300.00	300.00	.00	.00	200.00	200.00								
53140	Gasoline, Oil & Antifreeze	250.00	250.00	.00	.00	250.00	250.00								
54101	Conference Fees & Training	1,160.00	1,160.00	255.00	.00	1,160.00	1,160.00								
54102	Training Mile,Meals,Lodge	1,290.00	1,290.00	.00	.00	880.00	880.00								
54102.264	FINANCE Finance Committee	1,044.00	1,044.00	260.83	375.00	768.00	.00								
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">Comments</th> </tr> <tr> <th style="text-align: left;">Level</th> <th style="text-align: left;">Comment</th> </tr> </thead> <tbody> <tr> <td>Dept Requested</td> <td>110 total mileage for Finance Committee members per meeting. 110 mileage x .58 = \$64/meeting x 12 = \$768</td> </tr> </tbody> </table>								Comments		Level	Comment	Dept Requested	110 total mileage for Finance Committee members per meeting. 110 mileage x .58 = \$64/meeting x 12 = \$768		
Comments															
Level	Comment														
Dept Requested	110 total mileage for Finance Committee members per meeting. 110 mileage x .58 = \$64/meeting x 12 = \$768														
55107	Leased Copying	4,000.00	4,000.00	2,178.08	2,000.00	4,000.00	4,000.00								

Account	Account Description	2020 Adopted Budget	2020 Amended Budget	2020 Actual Amount	2020 Estimated Amount	2021 Dept Requested	2021 Co Admin/Fi Dir Recomm						
Fund 100 - General Fund													
	EXPENSE												
	Department 48 - Finance												
	Sub-Department 1102 - Finance												
55301	S & W Allocation	(3,023.00)	(3,023.00)	(1,268.07)	(1,755.00)	(3,241.00)	(3,241.00)						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">Comments</th> </tr> <tr> <th>Level</th> <th>Comment</th> </tr> </thead> <tbody> <tr> <td>Dept Requested</td> <td>3% of JoAnn's time to be allocated to Transportation. 3% x 108,038 = \$3,241</td> </tr> </tbody> </table>							Comments		Level	Comment	Dept Requested	3% of JoAnn's time to be allocated to Transportation. 3% x 108,038 = \$3,241
Comments													
Level	Comment												
Dept Requested	3% of JoAnn's time to be allocated to Transportation. 3% x 108,038 = \$3,241												
59122	Bank Chargebacks	1,500.00	1,500.00	474.62	1,000.00	1,500.00	1,500.00						
	Sub-Department 1102 - Finance Totals	\$595,648.00	\$614,398.00	\$280,676.89	\$290,748.00	\$607,153.00	\$608,133.00						
	Department 48 - Finance Totals	\$595,648.00	\$614,398.00	\$280,676.89	\$290,748.00	\$607,153.00	\$608,133.00						
	EXPENSE TOTALS	\$595,648.00	\$614,398.00	\$280,676.89	\$290,748.00	\$607,153.00	\$608,133.00						
	Fund 100 - General Fund Totals												
	REVENUE TOTALS	\$0.00	\$0.00	\$30.00	\$0.00	\$0.00	\$0.00						
	EXPENSE TOTALS	\$595,648.00	\$614,398.00	\$280,676.89	\$290,748.00	\$607,153.00	\$608,133.00						
	Fund 100 - General Fund Totals	(\$595,648.00)	(\$614,398.00)	(\$280,646.89)	(\$290,748.00)	(\$607,153.00)	(\$608,133.00)						
	Net Grand Totals												
	REVENUE GRAND TOTALS	\$0.00	\$0.00	\$30.00	\$0.00	\$0.00	\$0.00						
	EXPENSE GRAND TOTALS	\$595,648.00	\$614,398.00	\$280,676.89	\$290,748.00	\$607,153.00	\$608,133.00						
	Net Grand Totals	(\$595,648.00)	(\$614,398.00)	(\$280,646.89)	(\$290,748.00)	(\$607,153.00)	(\$608,133.00)						