

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

Date: Wednesday, December 7, 2022

Time: 8:30 a.m.

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

1. Call to order
2. Roll call (establish a quorum)
3. Certification of compliance with the Open Meetings Law
4. Approval of the agenda
5. Approval of minutes for Finance Committee for November 9, 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 request for funding from the Farm Drainage Board
9. Discussion and possible action on acceptance of proposal from the University of Wisconsin – Stevens Point for Well Water Quality Inventory
10. Discussion and possible action on proposed legislative changes to the Utility Aid formula during the 2023-24 legislative session
11. Discussion and possible action on awarding bid for audio/visual products and services for the Courthouse/Sheriff/Jail improvement project
12. Discussion and possible action on Courthouse/Sheriff/Jail improvement project
13. Discussion and possible action on update on American Rescue Plan Act funding
14. Discussion and possible action on claims against Jefferson County
15. 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
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
17. Reconvene in open session for action on closed session items if necessary
18. Discussion and possible action on 2022 projections of budget vs. actual revenues and expenditures
19. Review of the financial statements and department update for October 2022-Finance Department
20. Review of the financial statements and department update for October 2022-Treasurer's Office
21. Review of the financial statements and department update for October 2022-Child Support
22. Update on contingency fund balance
23. Discussion of funding for projects related to the new highway facilities and sale of old highway facilities
24. Set future meeting schedule, next meeting date, and possible agenda items
25. Review of invoices
26. Adjourn

Next scheduled meetings: Wednesday, January 11, 2023 (Regular Meeting)
 Wednesday, February 8, 2023 (Regular Meeting)
 Wednesday, March 8, 2023 (Regular Meeting)
 Wednesday, April 12, 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
November 9, 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 10:00 a.m.
2. **Roll call (establish a quorum)** – Finance Committee members present were Richard Jones, David Drayna, George Jaeckel, Russell Kutz, and Walt Christensen. There were no other supervisors in attendance. Staff in attendance were County Administrator, Ben Wehmeier; Finance Director, Marc DeVries; Assistant Finance Director, Tammy Worzalla; Budget Analyst, Morgan Endl; Corporation Counsel, Blair Ward; Paralegal, Sarana Stolar; Human Resources Director, Terri Palm; Benefits Administrator, Jessica Tucker; and Human Services Admin Division Director Brian Bellford. 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. **Approval of minutes for Finance Committee for September 7, 2022, September 12, 2022, September 14, 2022, September 15, 2022, and October 6, 2022** – Motion by Jaeckel/Drayna to approve the minutes for September 7, 2022, September 12, 2022, September 14, 2022, September 15, 2022 and October 6, 2022. The motion passed 5-0.
6. **Communications** – None.
7. **Public Comment** – None.
8. **Discussion and possible action on Supervisor amendments to the 2023 budget** – County Administrator Wehmeier introduced the only Supervisor amendment received. Supervisor Smith requests that the County pay one-half of the surcharge for the retiree's health insurance premium. The estimated amount of the payments would be \$70,000. Supervisor Smith is proposing to fund this expenditure with an across-the-board budget cut for all departments. Motion by Jaeckel/Drayna to deny the budget amendment and recommend denial to the County Board of Supervisors. The motion passed 5-0. Motion by Christensen/Jaeckel to further resolve that the Finance Committee cannot support the recommendation of an across-the-board budget cut. The motion passed 5-0.
9. **Discussion and possible action on amending the 2023 budget for various departments** – Since the Finance Committee budget hearings, Jefferson County has received new information that affects the 2023 budget. A resolution has been drafted that summarizes budget amendments from four departments: 1) an amendment from Land & Water Conservation that increases revenue and expense and decreases carryover for an increase in funding for the purchase of a conservation easement; 2) an amendment from the Register of Deeds office to decrease carryover funds and

increase expense to move files that are currently stored locally to a cloud-based solution; 3) an amendment from the Human Services department to reclassify expenses for the purchase of playground equipment and combine 2 part-time positions into one full-time position (no budgeted amounts affected); and 4) an amendment from the Alcohol/Drug Treatment Court to increase revenue and expense for enhancements to the program. Motion by Christensen/Kutz to approve the budget amendments and forward the resolution to the Board of Supervisors. The motion passed 5-0.

- 10. Discussion and possible action on amending the Jefferson County Real Estate Tax Foreclosure Policy** – Corporation Counsel Ward introduced the proposed changes to the Jefferson County Real Estate Tax Foreclosure Policy. Motion by Jaeckel/Drayna to amend the Jefferson County Real Estate Tax Foreclosure policy. The motion passed 5-0.
- 11. Discussion and possible action on Courthouse/Sheriff/Jail improvement project** – Wehmeier updated the Committee on the status of the Courthouse/Sheriff/Jail project. No action was taken.
- 12. Discussion and possible action on update on American Rescue Plan Act funding** – DeVries discussed the status of the ARPA funding. No action was taken.
- 13. Discussion and possible action on claims against Jefferson County** – No action was taken.
- 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** – Paralegal Sarana Stolar reviewed the list of outstanding foreclosed properties with the Committee. Stolar informed the Committee that the Joliffe's have identified a party that is willing to purchase their property from the County and sell it back to the Joliffe's. The purchase price will satisfy the Joliffe's obligations to the County. Motion by Jones/Kutz to accept the offer from the Joliffe's. The motion passed 5-0.
- 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** – The Committee voted by roll call to convene into closed session. The motion passed 5-0.
- 16. Reconvene in open session for action on closed session items if necessary** – Motion by Jones/Jaeckel to reconvene to open session. The motion passed 5-0. Motion by Jones/Jaeckel to allow the County Administrator to settle the claim with Bertram for lightning damage to their equipment because of a faulty ground for up to \$50,000. Jefferson County is seeking reimbursement from a contractor to assist with this settlement. The motion passed 5-0.
- 17. 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.

- 18. Review of financial statements and department update for September 2022 – Finance Department** – No action taken.
- 19. Review of financial statements and department update for September 2022** – Treasurer’s Office – No action taken.
- 20. Review of financial statements and department update for September 2022** – Child Support – No action taken.
- 21. 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.
- 22. 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.
- 23. Set future meeting schedule, next meeting date, and possible agenda items** – The next meeting is scheduled for December 7, 2022 at 8:30 a.m.
- 24. Review of Invoices** - After review of the invoices, a motion was made by Jaeckel/Drayna to approve the payment of invoices totaling \$3,562,766.92. The motion passed 5-0.
- 25. Adjourn** – A motion was made by Jaeckel/Drayna to adjourn at 11:56 a.m. The motion passed 5-0.

Respectfully submitted,

Marc DeVries, Finance Director
Jefferson County

Marc DeVries

From: Marc DeVries
Sent: Friday, November 11, 2022 9:57 AM
To: Richard Jones; Benjamin Wehmeier; Patricia Cicero
Cc: Marc DeVries
Subject: Drain question

Peter Magnoni stopped by today and explained a problem they are having with beaver dams this year. He has noticed an uptick in dams throughout the county and this is causing problems with flooding in the fields. Some of the dams are in active drains that have recently been maintained and/or improved but there is not enough money in the drain assessments to pay the contractor to clear the dams. They can assess next year but in the meantime they have unplanned expenses that need to be covered. He asked me if there's anything we can do. He is asking for approximately \$1500 to cover until the assessments are paid.

We can set up a receivable to be reimbursed by the drainage board when they assess.

We can also allow the drainage board to access the general fund amounts to pay their contractors, and not ask for reimbursement. They currently have \$5,683.72 available in the 2022 budget.

There is no immediate rush to pay so if we need a Finance Committee discussion on this, the decision can wait until after December 7.

Please advise on what you would like me to do. I will circle back with Peter when I hear from you all.

Marc



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Jefferson County Well Water Quality Inventory

Time Period: January 1, 2023-June 30, 2024

Collaborators: Jefferson County Land & Water Conservation Department, Jefferson County Health Department, Jefferson County Planning & Zoning Department & the University of Wisconsin – Stevens Point, Center for Watershed Science and Education

Scope of Work

Jefferson County is interested in a proposal for plan of work that will take place over an eighteen month period (January 1, 2023 to June 30, 2024) to provide logistical support and data analysis related to a baseline county-wide groundwater quality study. We outline the beginning of a proposed strategy that will assist the county in collection of baseline data and development of a framework for ongoing assessment and management of Jefferson County groundwater.

Data the county collects from a network of private well owners will serve as an index of groundwater quality and provide information on the most common health-related and aesthetic concerns encountered by private well owners.

The objectives of the sampling strategy are to:

- 1) Establish a network of private well owners that is representative of Jefferson County geology, soils, and land-use to determine overall safety of well water quality and provides a baseline that allows for future tracking of changes in groundwater quality over time.
- 2) Provide information useful to future groundwater management decisions and focusing of outreach efforts to rural well owners.

Project Rationale

Groundwater is a vital resource to Jefferson County residents, municipalities, and industries; it also supplies much of the water to Jefferson County lakes, rivers, wetlands, and streams. Understanding groundwater quality aids in land-use and other conservation management decisions. Baseline water quality data also provides a starting point for trend analysis and our future ability to determine whether groundwater quality is getting better, worse, or no change.

Private wells provide convenient access points to groundwater and can be used to help residents understand the safety of their drinking water supply while helping to characterize groundwater quality across the county. Various tests can be used to understand human impacts to water quality or characterize effects of soils and geology on groundwater quality.



For instance, nitrate and chloride are indicators of land-use impacts and useful for investigating changes in groundwater quality caused by human activity. Nitrate is also the most widespread groundwater contaminant, approximately one in ten wells statewide exceed the safe drinking water standard for nitrate-nitrogen. Infants less than six months of age and women who are or may become pregnant should not drink water with greater than 10 mg/L nitrate-nitrogen; all persons are encouraged to avoid long-term consumption of water with high nitrate. Sources of nitrate include nitrogen fertilizers, animal wastes or other biosolids, and/or septic system drainfields.

Chloride is not generally a health concern but elevated levels may signify impacts of potash fertilizers, septic system drainfields, or road salt. Meanwhile, arsenic and manganese are naturally occurring elements with health standards that have been found at unsafe levels in various wells throughout Wisconsin; manganese is particularly prevalent in areas near lakes/wetlands in Wisconsin. Other aesthetic concerns such iron or hardness are common problems and information on occurrence can be useful for homeowners as they decide on appropriate household water treatment.

The Center for Watershed Science and Education is a partnership between the University of Wisconsin - Stevens Point and University of Wisconsin – Madison, Division of Extension. The Center routinely works with communities and local governments on well water sampling programs. The Center maintains a database of well sampling with more than 115,000 well samples across the state; and is currently conducting in-depth county baseline investigations or trend studies in Chippewa, Sauk, Dodge, and Green Counties. The Center has a number of staff with expertise researching groundwater quality and quantity issues and is well suited to perform this work.

Methods

Center staff will assist with the selection and recruitment of up to 800 private wells to be included in a Jefferson County Baseline Well Water Quality Study. The plan is for these wells to be a benchmark of water quality that aids in future ability to provide ongoing assessment of the county's groundwater quality.

Selection Criteria:

Wells will be selected from those that have been assigned a Wisconsin Unique Well Number and locatable well construction information (i.e. well depth, casing depth, static water level). Selection criteria will include spatial, geologic, and land-use characteristics to ensure that wells are representative of the diversity of factors in the county that might influence well water quality. Project staff will create the global dataset of all potential wells and work with county collaborators to determine final selection and ensure that local knowledge is taken into consideration.

Recruitment:

Property owners of wells selected for inclusion will be contacted via direct mailing. Interested participants will have the option of confirming their participation via a pre-paid postcard. If the recruitment goal is not obtained from the first mailing, a second letter will be sent to non-respondents reminding them of the opportunity. Past experience suggests a response rate of about 35-45% using this type of approach, therefore we anticipate sending recruitment materials to 2,000 landowners in order to reach the 800 well sample testing goal.

Sampling:

Those property owners that agree to participate will be mailed a sample kit and be asked to collect a sample and mail back using a pre-paid mailer. The pre-paid mailer will allow samples to be delivered to the Water and Environmental Analysis Lab for chemical analysis. (\$4 to mail kits to participants and ~ \$6 to mail kits back to the lab).

Water Analysis:

Chemical analysis will be performed at the Water and Environmental Analysis Lab which is state certified to perform analysis on the elements of interest which include some of the more common health-related contaminants, aesthetic concerns, and contaminants of environmental significance.

Table 1. List of tests analytes that will be included in data analysis.

Element	Health-related drinking water concern	Aesthetic (i.e. taste, color, odor)	Useful for understanding land-use impacts	Additional environmental concerns or impacts (i.e. impacts to aquatic life or eutrophication)	Potential to determine geologic relationships
Nitrate-Nitrogen	X		X	X	
Chloride		X	X	X	
Total Hardness		X			X
Conductivity			X		X
Alkalinity					X
pH					X
Arsenic Screen	X				X
Iron		X			X
Manganese	X	X			X
Lead	X				
Copper	X	X			
Zinc	X	X			
Calcium		X			X
Magnesium		X			X
Sodium	X				
Potassium			X		
Phosphorus				X	X
Sulfate	X				X

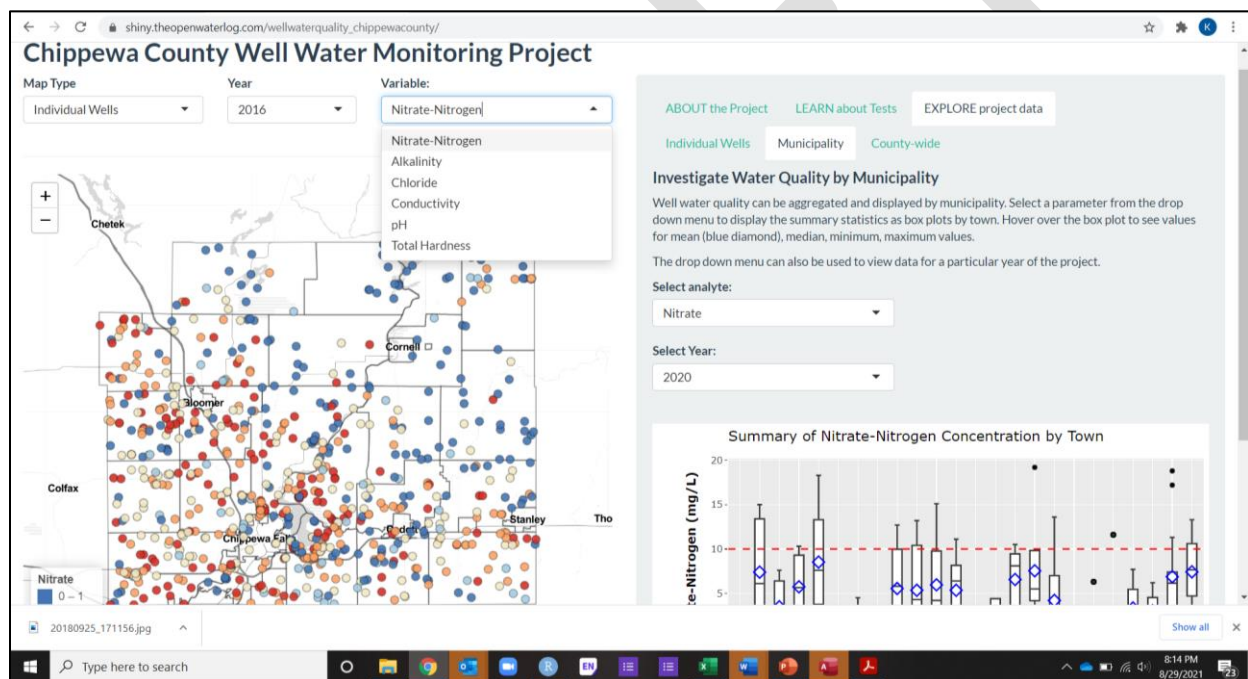
Data Summary/Dissemination:

Data from the project will be entered and maintained in the Center's Well Water Database. Center staff will participate in outreach presentations and/or online webinars will be conducted following sampling to help answer questions that participants may have about well test results or the overall findings of the Jefferson County well test results.

Data from the project will be maintained in the Center for Watershed Science and Education database. Data will be used for purposes of the project report and aggregated for use in other educational and outreach activities. Data dissemination and other releases will not allow for data to be accessed to an individual parcel.

An interactive dashboard will be created to summarize the results of the well testing (note: data visualization will only be used to visualize aggregated data and not identifiable to an individual parcel). An example of dashboards related to well testing in Chippewa County can be found here: https://shiny.theopenwaterlog.com/wellwaterquality_chippewacounty/

Figure 2. Example of interactive dashboard for Chippewa County well testing efforts.



Additional data analysis will be performed that will investigate relationships between well water quality and factors such as land-use, soils, geology, well construction, etc. Statistical modeling tools and other analysis will be used to help interpret the data. Data will be summarized in a final report.

Objectives and Timeline

Objective 1: Establish a network of private well owners that is representative of Jefferson County geology, soils, and land-use to determine overall safety of well water quality and provides a baseline that allows for future tracking of changes in groundwater quality over time.

- Activity 1: Use sampling criteria to select participants for participant recruitment
- Activity 2: Solicit feedback from the county regarding selection of wells and additional criteria or considerations.
- Activity 3: Develop materials for participant recruitment
- Activity 4: Begin mailing recruitment materials to well owners and track responses.
- Activity 5: Mail sample kits to individuals with prepaid mailers to send samples back to the lab for analysis
- Activity 6: Well water sample analysis by the Water and Environmental Analysis Laboratory

Objective 2: Provide information useful to future groundwater management decisions and focusing of outreach efforts to rural well owners.

- Activity 1: Mail individual test results to participants.
- Activity 2: Create/update interactive dashboard for Jefferson County well water quality results
- Activity 3: Complete final report, provide recommendations for potential next steps, and conduct outreach/educational activities.

Timeline:

Objective.Activity	Month											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1.1	X	X	X									
1.2			X									
1.3			X									
1.4				X	X							
1.5						X	X					
1.6								X	X	X		
2.1											X	
2.2	O	O	O	O	O	O					X	X
2.3	O	O	O	O	O	O						

X Activities to be completed in 2023

O Activities to be completed in 2024

Jefferson County Well Water Quality Inventory – Budget

Time Period: January 1, 2023-June 30, 2024

Collaborators: Jefferson County Land & Water Conservation Department, Jefferson County Health Department, Jefferson County Planning & Zoning Department & the University of Wisconsin – Stevens Point, Center for Watershed Science and Education

Project Budget

FY2023 (January 1, 2023 – June 30, 2023)

Personnel	\$4,437.00
Non-Personnel	
Travel	\$0
Services	\$0
Supplies and Expenses	\$12,000.00
Indirect costs (34.0% MTDC)	\$5,588.58

Annual Total (FY23)	\$22,025.58
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FY2024 (July 1, 2023 – June 30, 2024)

Personnel	\$9,363.60
Non-Personnel	
Travel	\$0
Services	\$85,600.00
Supplies and Expenses	\$0
Indirect costs (34.0% MTDC)	\$32,287.62

Annual Total (FY24)	\$127,251.22
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GRAND TOTAL	\$149,276.80
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*Modified Total Direct Costs (MTDC) is the total of Personnel and Non-personnel project costs.

Budget Justification

Personnel **\$13,800.60**

Staff time needed to perform data clean-up of well data, selection of participants based on developed criteria, develop/oversee recruitment process, track participants and associated data, assist with creation of interactive data visualization apps and final report writing.

Abby Johnson, Academic Staff, 10% FTE

FY2023 (1/1/23-6/30/23) - \$3,060.00 salary + \$1,377.00 fringe

FY2024 (7/1/23-6/30/24) - \$6,242.40 salary + \$3,121.20 fringe

Services/Supplies **\$97,600**

FY2023

Recruitment letters to homeowners, pre-paid postcards *\$4,000*

2000 for first contact, anticipate 35-45% success rate (envelope, postage, recruitment letter, postage, pre-paid postcard) x \$2.00

Mail/Return Mailing Costs *\$8,000*

800 samples to be mailed to participants (\$4), each sample kit will contain a pre-paid mailer to allow participants to mail back at their convenience (\$6/sample)

FY2024

Water Testing Fees performed by Water and Environmental Analysis Lab *\$85,600*

\$107/sample

800 samples for nitrate-nitrogen, chloride, pH, alkalinity, hardness, conductivity, arsenic, lead, copper, zinc, sodium, potassium, calcium, magnesium, sulfate, manganese, iron, phosphorus

Indirect Costs **\$37,876.20**

On Campus Negotiated Rate - 34.0% (MTDC)

FY2023 - \$5,588.58

FY2024 - \$32,287.62

GRAND TOTAL	<u>\$149,276.80</u>
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Correspondence Memorandum

Date: Wednesday, November 16, 2022

To: WCUTA Board of Directors

From: George A. Klaetsch

Re: 2023 Utility Aid Proposal Options

At the WCUTA Board of Directors direction, the following memo provides three options for consideration for proposed legislative changes to the Utility Aid (UA) formula during the 2023-24 legislative session.

While the proposal provides options for the legislative session, WCUTA is likely to focus on securing Governor Evers support and inclusion of any UA changes in his 2023-25 biennial budget proposal AND adoption in the legislative Republican's version of the budget. As of this writing, the best opportunity for passage of statutory changes of the UA formula (if any) would be in the budget.

Plan A-Ensure Continued Increases in Utility Aid & Monitor Budget to Defend Current Funding

- According to Legislative Fiscal Bureau (July 14, 2022 presentation to WCUTA) – UA payments to local governments continue to increase
 - In the 2012-13 biennial budget, UA payments totaled \$67.8 million
 - Annual UA Payments
 - 2017 = \$73.5 million
 - 2018 = \$75.6 million
 - 2019 = \$75.6 million
 - 2020 = \$77.9 million
 - 2021 = \$82.6 million
 - 2022 = \$84.2 million (est)
 - Increase of 13% over the last six years
 - Increase of 20% over the last decade
- According to LFB, even with the increase in renewable energy generation and current/future decommissioning of traditional fuel-based generation facilities, UA payments will continue to increase “as long as aid remains in the renewable rate base”
- While the calculations have not been completed, LFB estimates that “incentive aids” portion of UA will increase given the Operation or Under Construction status of solar farms throughout Wisconsin (attached)
 - Generation capacity needs to be maintained resulting from decommissioning of traditional fuel-based generation facilities
 - There will not be a decommissioning aid cliff

- Pros / Cons of Plan A
 - Pro – WCUTA membership continues to receive increased UA
 - Pro – Incentive aids will still be provided to counties with operational or under construction solar, while counties with traditional generation facilities will continue to see nine mill payments due to delayed decommissioning
 - Pro – In 2021 all 72 counties received a UA payment totaling \$40.2 million (49% of total payments made to municipalities)
 - Pro – Legislatively & strategically, WCUTA's UA position would be aligned with other state-based utility taxpayer associations
 - Con – WCUTA membership may not receive the amount of UA that corresponds with government services provided to domiciled utilities regardless of inflation

Plan B – Propose Increase Mill Payment From 9 to 10 Mills

Total UA payment amounts under the mill rate payment would increase by approximately 11.1%, and payments to towns, villages, cities, and **counties** receiving such aid payments would also increase by approximately 11.1%. Using 2020-21 numbers, UA payments would increase approximately \$5 million in 2023.

	9 Mill Payment	10 Mill Payment (11.1% increase)	Capacity Payment	Incentive Aids	Total (with 9 Mill payment)	Total (with 10 Mill payment)
2020	34,100,839	37,886,032	34,707,200	10,055,855	77,898,506	82,649,087
2021	35,838,026	39,816,046	36,449,800	11,377,650	82,610,712	87,643,497

- Business Case
 - Utility aid payments have been at 9 mills since 1977. Have not received an adjusted increase in 45 years
 - Costs to continue county services (inflation) supporting generation facilities continues to rise. County services to utility/utility property has increased **XX% since XXXX**
 - State of Wisconsin can afford UA adjustment
 - Taxes Derived from Property Eligible for Utility Aid
 - 2016-17 = \$249 million
 - 2017-18 = \$256 million
 - 2018-19 = \$252 million
 - 2019-20 = \$245 million
 - 2020-21 = \$246 million
 - 2021-22 = \$256 million (est)
 - **Increase of 3% over the last six years***
 - Utility Aid Payments
 - 2017 = \$73.5 million
 - 2018 = \$75.6 million
 - 2019 = \$75.6 million
 - 2020 = \$77.9 million
 - 2021 = \$82.6 million
 - 2022 = \$84.2 million (est)
 - **Increase of 13% over the last six years***

*According to LFB July 14, 2022 presentation to WCUTA)

- Pros / Cons
 - Pro – WCUTA has a fair and reasonable business case to justify one mill increase
 - Pro – Additional \$5 million in UA to eligible municipalities regardless of type of generation plant
 - Con – Winners & Losers among WCUTA membership due to expected shift of UA for many WCUTA member counties
 - Con – Legislatively & strategically, WCUTA’s UA position would be an outlier when compared with other state-based utility taxpayer associations
 - Con – Legislative leadership has strong concerns with UA. May be unintended consequences, due to ask
 - Con – WCUTA doing the heavy lifting for WUTA on mill rate increase given that a total rate of nine mills is applied to the value of all qualifying utility property.
 - Payments to cities and villages are computed at a rate of six mills (\$6 per \$1,000 of net book value), if generation plant is located in their boundaries, while payments to counties would be three mills.
 - If plant is located in a township, payments to towns are computed at a rate of three mills and six mills to counties.

Plan C – Update/Revise “Incentive Aid” portion of UA Payments

- Wisconsin Trending to Renewables
- Part C1 – Propose a 50% increase to incentive aid payment provision of \$600 per megawatt on the site of: or adjacent to an existing or decommissioned plant or on a brownfield or adjacent to a brownfield
 - A 50% increase would total \$900 per megawatt
- Part C2 – Propose a 50% increase to incentive aid payment provision of \$1,000 per megawatt that derives energy from an alternative energy resource
 - A 50% increase would total \$1,500 per megawatt
- Part C3 – Decommissioning Aid adjustment for power production plants with multiple power generation units
 - Per 2021 Senate Bill 468, revise state statute to ensure that UA payment received by a county or municipality will not be reduced on the basis that one or more units, BUT ALL units of the power production plant are no longer generating electricity (i.e. Columbia plant shutting one of two units down and their decommissioning aid is automatically cut in half due to only one unit being shut down, but the plant generating electricity at 50% of its capacity)
- Pros & Cons - Winners & Losers
 - Pro – Operational and Under Construction solar farms in Wisconsin has a diversified geographic footprint throughout WCUTA membership through 2026
 - Pro – Provisions related to Incentive Aid payments have not been increased since their inception in 2003 (\$600/megawatt and \$1,000/megawatt in C1 and C2 respectively)
 - Pro – Incentive Aid payment related to C1 provides even further incentives to those counties who have future decommissioning of fossil fuel-based plants
 - Pro – Support Sen. Ballweg provision on unit shutdown legislation (SB 468)
 - Con – It takes a lot of acres to reach megawatt amounts for a solar field. Likely solar fields will not achieve fuel-based decommissioned total megawatts lost



MEMORANDUM

TO: Wisconsin Counties Utility Tax Association Members

FROM: George Klaetsch, WCUTA Contract Lobbyist

DATE: September 23, 2022

SUBJECT: Utility Aid Background

As an addendum to the Wisconsin Counties Utility Tax Association meeting agenda and supporting documents, I wanted to provide the following information courtesy of Al Runde and the Legislative Fiscal Bureau. As follow-up to the WCUTA July meeting, Senator Ballweg requested specific information related to Wisconsin Utility Aid. The request of the Legislative Fiscal Bureau was to provide answers in response to the following questions:

- Can you provide a general history of the utility aid formula?
 - More specifically, can you provide history of the mill payment portion of the utility aid formula?
 - We were told the current 9 mills was part of the original formula created in the 1970's. Has the mill payment part of the formula changed in any way since it was originally implemented, and if so, what is the history of the changes?
 - Also, can you provide some history on the alternative energy incentive payment?
 - Have any of the incentive amounts changed since their original inception?

LFB Response

The following provides a brief description of the legislative history of the changes made to the mill rate-based utility aid payments, capacity aid payments, and incentive aid payments. During some of these sessions various other changes were made to the utility aid program, but the information listed by legislative session below primarily describes the just the changes to those three utility aid program components, as requested.

1971 Legislative Session

1971 Chapter (now referred to as Acts) 125 created a utility aid mill payment to municipalities that equaled the lesser of: (a) a payment equal to 11 mills multiplied by the amount shown in the account of each public utility in the prior year for either production plant exclusive of land, and general structures, or work in progress production plants or general structures under construction used by a light, heat and power, or electric cooperative, and all assessed property of pipeline company; or (b) an amount equal to multiplying 5 mills of the full value of taxable property assessed in the municipality in the prior year plus the general structures of a light, heat and power, or electric cooperative in the preceding year. Chapter 125 also required the municipality to share 4/11ths of the aid amount to the overlying school districts in proportion to their share of the total value of the municipality.

Chapter 125 also created a 6 mill county aid payment to counties having within its boundaries utility production plants, general structures, including those under construction, and pipeline company property, equal to multiplying 6 mills times by the value of those facilities, less the value of land, and depreciation.

The Chapter 125 were subsequently modified by 1971 Chapter 215, which: (a) added leased property to item (a) listed above; and (b) limited the 5 mill payment listed in item (b) above to 3 mills if the average per capita full value of the municipality is 140% or more of the statewide average per capita full value. Chapter 215 also applied item (b) listed above to the value of production plants, exclusive of land, and included depreciation of general structures and pipeline property in the calculation of value.

Chapter 215 also added the value of leased property to the county 6 mill payment.

1973 Session

1973 Chapter 90 added the value of work-in-progress for production plants or general structures to the aid calculation under the 5 mill municipal aid payment option [and the 3 mil aid payment option for municipalities with 140% or more of the statewide average per capita full value].

1975 Session

1975 Chapter 39 deleted the requirement that 4/11ths of the municipal utility aid amount was to be shared with school districts and modified the 11 mill payment option to instead be a 3 mill payment. Further, the value on which the payment was based was limited to the first \$100 million in value. Chapter 39 also established a cap on the amount that can be distributed under this payment to \$300 times the population of the municipality [exclusive of the hold harmless that was also established under Chapter 39]. It also deleted the separate 5 mill municipal value payment option, as well as the 3 mill limitation on that aid payment for municipalities with 140% or more of the statewide average per capita full value described earlier. Finally, Chapter 39 also eliminated the aid payment based on the property of pipeline companies.

Chapter 39 also created an annual \$100,000 municipal utility aid payment for each of the first four years after a utility within its boundaries commences construction of a production plant that will have a nominal rated capacity of 250 megawatts, or more [this payment was not subject to the per capita utility aid limitation]

Chapter 39 also modified the county 6 mill payment to instead be an amount equal to one-half the utility aid mill payment amount provided to the municipalities of the county.

Chapter 224 created a \$50,000 annual county aid payment similar to the municipal payment on production plants with a nominal capacity of 250 megawatts or more.

1977 Session

1977 Chapter 29 modified the existing (remaining) 3 mill payment by delineating the payment would be based on 3 mills times the utility property value if the utility property is located in a town and 6 mills if the utility property is located in a city or village. Chapter 29 also modified the county mill payment amount from the one-half the mill rate payment amount paid to its underlying municipalities to instead be 6 equal mills times the first \$100 million in eligible utility property value if the property is located in a town, and 3 mills times the first \$100 million of that value if the property is located in a village or city.

Chapter 29 also increased the county 250 megawatt capacity payment to \$100,000 and reduced the per capita aid limitation for counties to \$100 multiplied by the county population.

1985 Session

1985 Act 29 increased the value limits on the 6 mill (village and city) and 3 mill (towns) from \$100 million to \$125 million.

1989 Session

1989 Act 31 limited the values used in calculating the mill rate payments to no less than 1990 levels, unless plant property has been taken out of service.

1993 Session

1993 Act 16 increased the value limits on the mill rate payment to counties from \$100 million to \$125 million. The Act also created the \$50,000 spent nuclear fuel storage payment to municipalities and counties.

2003 Session

Prior to 2003, utility aid was paid as part of the shared revenue program appropriation. 2003 Act 39, created a separate utility aid appropriations for distributing utility aid to counties and municipalities (beginning with 2004 distribution). The primary formula change under Act 39 was to sunset the formula provisions for distributing utility aid for production plants on the basis of net book value, so that this formula only applied to plant operating before 2004. However, the net book value formula calculation remained for utility substations and general structures. The Act created a formula component based on the production plant's generating capacity to distribute utility aid to local governments containing production plants that are newly constructed or repowered and begin operation after December 31, 2003. Capacity aid payments equaled the nameplate megawatt capacity multiplied by \$2,000, subject to the aid cap of \$300 per capita municipal aid cap and \$100 per capital county aid cap. Funding is also be provided two-thirds to cities and villages and one-third to counties if the plant was located in the city or village, and one-third to towns and two-thirds to counties if the plan is located in a town. The Act also limited net book value aid component to being paid only on working plants, existing general structures, and substations (eliminating aid on work-in-progress production facilities and under construction general facilities).

Act 39 also eliminated the separate \$100,000, 250 megawatt capacity utility aid payment to counties and municipalities. Beginning in 2005, incentive aid payments were made to municipalities and counties that contain qualifying production plants that are newly-constructed or repowered and begin operating after December 31, 2003. Incentive aid payments can be made under four separate provisions. (a) municipalities and counties each receive aid equal to \$600 per megawatt of name-plate capacity if they contain a production plant that is not nuclear-powered and has a name-plate capacity of at least one megawatt, provided that the production plant is built on, or adjacent to, the site of certain existing or decommissioned production plants, or on a site purchased by a public utility as a plant site before January 1, 1980, or is on a brownfield or a site adjacent to a brownfield; (b) municipalities and counties each receive aid equal to \$600 per megawatt of nameplate capacity if the production plant has a nameplate capacity of at least 50 megawatts and is a baseload generating facility; (c) municipalities and counties each receive aid equal to \$1,000 per megawatt of name-plate capacity if the production plant has a name-plate capacity of at least one megawatt and derives energy from an alternative energy resource; and (d) municipalities and counties each receive aid equal to \$1,000 per megawatt of nameplate capacity if the production plant has a nameplate capacity of at least one megawatt and the facility is a cogeneration production plant.

2007 Session

As mentioned earlier, payments for production plants that began operating before 2004 were calculated under the same formula used for substations and general structures, as described above. Under 2007 Act 20, beginning in 2009, payments for those production plants would be calculated under a new formula where the combined municipal and county payments for the production plant would be equal to \$2,000 multiplied by the plant's production capacity, measured in megawatts. If the facility is located in a city or village, the municipality receives two-thirds of the payment, and the county receives the remaining one-third. The county receives two-thirds of the payment, and the town receives one-third of the payment, if the facility is located in a town.

Under Act 20, if the combined municipal and county payments for a production plant would be greater under the mill rate formula, payments will continue to be calculated using the mill rate formula. However, once the payments for the production plant are higher under the capacity based formula, payments for the production plant will be made under the capacity-based formula thereafter.

Act 20 eliminated the payment guarantee that the combined aid payments for production plant, substation, and general structure property in the county could be no less than the combined aid payments based on the same property's value in 1990, reduced to reflect the value of property no longer in service. This second guarantee would continue for municipalities and the aid payments to three eligible municipalities (at that time) would be increased in 2009 under Act.

Act 20 increased the payment caps applied under the utility aid distribution formulas to a maximum of \$425 per capita for municipalities or \$125 per capita for counties (these were amended under 2009 Act 28 to clarify the maximums to read as intended and as indicated here).

2009 Session or Later

Only minor clarifications and definitional changes were made beyond the 2007 Session.

- Can you provide an analysis of the Utility Aid payment if the mill payment was 10 mills in FY 20 and 21, and what the total payment would be? This estimate assumes the current 1/3 and 2/3 split between the municipality and the county.

LFB Response

Total utility aid payment amounts under the mill rate payment would increase by approximately 11.1%, and payments to towns, villages, cities, and counties receiving such aid payments would also increase by approximately 11.1%, unless limited by the per capita aid caps.

	9 Mill Payment	10 Mill Payment (11.1% increase)	Capacity Payment	Incentive Aids	Total (with 9 Mill payment)	Total (with 10 Mill payment)
2020	34,100,839	37,886,032	34,707,200	10,055,855	77,898,506	82,649,087
2021	35,838,026	39,816,046	36,449,800	11,377,650	82,610,712	87,643,497

- In reference to LFB [Info Paper #21 from 2021](#), a new distribution formula was created in 2003 that allocates most of the aid today.” What were the 2003 changes, and how did the changes affect the allocation of utility aid?

LFB Response

See earlier discussion of 2003 Act 39, which sunset the formula provisions for distributing utility aid for production plants on the basis of net book value, so that this formula only applied to plants operating before 2004. The main impact of this change was that payments derived based on a utility's plant value would tend to decline over time, as depreciation reduced the net book value of qualifying property. Conversely, plant capacity, and thus, a capacity-based aid payment, remained more constant.

Jefferson County
A/V Bid Analysis - Courthouse Project

ROOM NUMBER	ROOM NAME	AV SYSTEM TYPE	AVI Bid - proposed	AVI - Alt Bid - Full	AVI - Wire/Plate Only	AVI-SLP proposed	AVI -SLP - Bid	AVI - Wire/Plate Only
Include Base Bid			\$2,215,500.00			\$2,085,668.00		
C1140	HEARING ROOM 2 (FAMILY COURT) HEARING ROOM							
C1150	HEARING ROOM 1 HEARING ROOM							
C1200	BRANCH B COURTROOM BRANCH COURTROOM							
C1220	BRANCH A COURTROOM BRANCH COURTROOM							
C2063	COUNTY BOARD ROOM COUNTY BOARD ROOM							
C2070	WAIT WAITING ROOM							
C2156	V. WIT. WAIT WAITING ROOM							
C2190	JURY ASSEMBLY/ TRAINING JURY ASSEMBLY / TRAINING							
C2230	BRANCH D COURTROOM BRANCH COURTROOM							
C2260	BRANCH C COURTROOM BRANCH COURTROOM							
L0032	VIDEO CONF. (PROBATION (PATROL) VIDEO CONFERENCE ROOM							
L0091	EMERGENCY OPERATIONS EMERGENCY OPERATIONS							
L1033	BRIEFING BRIEFING ROOM							
L1078	DISPATCH DISPATCH							
L1087	SQUAD ROOM SQUAD ROOM							
	Ad-Gator Deduct		-18,029.20			-49,347.18		
	Revised Base Bid Total		\$2,197,470.80			\$2,036,320.82		
Alt Bids								
C0021A	MAINTENANCE OFFICE OFFICE	TYPE 1 (DISPLAY W/ (1) WALL INPUT) (alt 1)		2,215.95	1,195.40		5,925.94	1357.98
C0022	M.I.S. TRAINING ROOM CONFERENCE ROOM	TYPE 1 (DISPLAY W/ (1) WALL INPUT) (alt 11)		7,951.08	4,239.36		17,821.47	1357.98
C0033	CONF. CONFERENCE ROOM	TYPE 1 (DISPLAY W/ (1) WALL INPUT) (alt 10)	7,455.47			12,994.44		
C0050A	COLLABORATION/ MEETING SPACE CONFERENCE ROOM	TYPE 1 (DISPLAY W/ (1) WALL INPUT) (alt 9)	6,683.60			11,388.78		
C0050B	COMP. HARDWARE TECH WORK AREA OFFICE	TYPE 1 (DISPLAY W/ (1) WALL INPUT) (alt 1)		2,215.95	1,195.40		5,925.94	1357.98
C0051	OPEN OFFICE CONFERENCE ROOM	TYPE 1 (DISPLAY W/ (1) WALL INPUT) (alt 9)		6,683.60	4,239.36		11,388.78	1357.98
C0053	I.T. DIR. OFFICE	TYPE 1 (DISPLAY W/ (1) WALL INPUT) (alt 1)		2,215.95	1,195.40		5,925.94	1357.98
C0054	SEN. NTWK. SPEC. SUPER. OFFICE	TYPE 1 (DISPLAY W/ (1) WALL INPUT) (alt 1)		2,215.95	1,195.40		5,925.94	1357.98
C0055	NTWK. SPEC. OFFICE	TYPE 1 (DISPLAY W/ (1) WALL INPUT) (alt 1)		2,215.95	1,195.40		5,925.94	1357.98
C0056	SEN. SYST. ANALYSIS SUPER. OFFICE	TYPE 1 (DISPLAY W/ (1) WALL INPUT) (alt 1)		2,215.95	1,195.40		5,925.94	1357.98
C1013	STAFF BREAK CONFERENCE ROOM	TYPE 1 (DISPLAY W/ (1) WALL INPUT) (alt 9)	6,683.60			11,388.78		
C1021	CONF. CONFERENCE ROOM	TYPE 2 (DISPLAY W/ (1) FLOOR INPUT) (alt 14)	10,126.86			21,504.05		
C1023	TREASURER OFFICE OFFICE	TYPE 2 (DISPLAY W/ (2) WALL INPUTS) (alt 2)		3,954.70	1,913.65		8,849.25	1357.98
C1034	R.O.D. OFFICE OFFICE	TYPE 1 (DISPLAY W/ (1) WALL INPUT) (alt 1)		2,215.95	1,195.40		5,925.94	1357.98
C1047	ZONING DIRECTOR OFFICE OFFICE	TYPE 2 (DISPLAY W/ (2) WALL INPUTS) (alt 7)		2,726.06	1,360.37		7,630.36	1357.98
C1049	CONFERENCE CONFERENCE ROOM	TYPE 2 (DISPLAY W/ (1) FLOOR INPUT) (alt 12)	8,733.94			14,869.98		
C1057	L + W DIR. OFFICE OFFICE	TYPE 2 (DISPLAY W/ (2) WALL INPUTS) (alt 5)		2,500.92	1,480.37		5,622.22	1357.98
C1062	PARKS DIR. OFFICE OFFICE	TYPE 2 (DISPLAY W/ (2) WALL INPUTS) (alt 5)		2,500.92	1,480.37		5,622.22	1357.98
C1086	CLERK OF COURTS OFFICE	TYPE 1 (DISPLAY W/ (1) WALL INPUT) (alt 1)		2,215.95	1,195.40		5,925.94	1357.98
C1091	CONF. CONFERENCE ROOM	TYPE 1 (DISPLAY W/ (1) WALL INPUT) (alt 8)		6,542.70	4,239.36		9,882.25	1357.98
C1092	CONF. CONFERENCE ROOM	TYPE 1 (DISPLAY W/ (1) WALL INPUT) (alt 8)		6,542.70	4,239.36		9,882.25	1357.98
C1102	OFFICE OFFICE	TYPE 2 (DISPLAY W/ (2) WALL INPUTS) (alt 5)		2,500.92	1,480.37		5,622.22	1357.98
C1111	R.I.P. OFFICE/ CONF. OFFICE	TYPE 2 (DISPLAY W/ (2) WALL INPUTS) (alt 8)		6,542.70	4,239.36		9,882.25	1357.98
C1114	CONF. CONFERENCE ROOM	TYPE 3 (DISPLAY W/ (1) WALL AND (1) FLOOR INPUT) (alt 16)		9,582.55	6,162.20		16,990.07	1357.98
C1121	M.E. OFFICE OFFICE	TYPE 2 (DISPLAY W/ (2) WALL INPUTS) (alt 5)		2,500.92	1,480.37		5,622.22	1357.98
C1164	JURY ASSEMBLY CONFERENCE ROOM	TYPE 2 (DISPLAY W/ (1) FLOOR INPUT) (alt 13)	9,465.62			16,677.05		
C1166	SECURITY OFFICE	TYPE 1 (DISPLAY W/ (1) WALL INPUT) (alt 1)	2,215.95			5,925.94		
C1190A	JUDICIAL OPEN OFFICE OFFICE	TYPE 1 (DISPLAY W/ (1) WALL INPUT) (alt 1)	2,215.95			5,925.94		
C1190B	COURT COMM. OPEN OFFICE OFFICE	TYPE 1 (DISPLAY W/ (1) WALL INPUT) (alt 1)	2,215.95			5,925.94		
C1196	CONF. CONFERENCE ROOM	TYPE 2 (DISPLAY W/ (1) FLOOR INPUT) (alt 12)		8,733.94	6,085.46		16,869.90	1357.98
C2003	CONFERENCE CONFERENCE ROOM	TYPE 3 (DISPLAY W/ (1) WALL AND (1) FLOOR INPUT) (alt 16)	9,582.55			16,990.07		
C2023	CORP. COUNSEL OFFICE	TYPE 2 (DISPLAY W/ (2) WALL INPUTS) (alt 7)		2,726.06	1,360.37		7,630.36	1357.98
C2032	ADMIN OFFICE OFFICE	TYPE 2 (DISPLAY W/ (2) WALL INPUTS) (alt 7)	2,726.06			7,630.36		
C2034	HR OFFICE OFFICE	TYPE 2 (DISPLAY W/ (2) WALL INPUTS) (alt 5)		2,500.92	1,480.37		5,622.22	1357.98
C2044	CONFERENCE CONFERENCE ROOM	TYPE 3 (DISPLAY W/ (1) WALL AND (1) FLOOR INPUT) (alt 15)	8,810.68			15,384.41		
C2045	FIN. DIRECTOR OFFICE	TYPE 2 (DISPLAY W/ (2) WALL INPUTS) (alt 5)		2,500.92	1,480.37		5,622.22	1357.98
C2053	COUNTY CLERK OFFICE	TYPE 2 (DISPLAY W/ (2) WALL INPUTS) (alt 5)		2,500.92	1,480.37		5,622.22	1357.98
C2056	CONFERENCE CONFERENCE ROOM	TYPE 3 (DISPLAY W/ (1) WALL AND (1) FLOOR INPUT) (alt 15)	8,810.68			15,384.41		
C2057	COUNTY BOARD CHAIR OFFICE	TYPE 2 (DISPLAY W/ (2) WALL INPUTS) (alt 5)		2,500.92	1,480.37		5,622.22	1357.98
C2071	CONF. CONFERENCE ROOM	TYPE 3 (DISPLAY W/ (1) WALL AND (1) FLOOR INPUT) (alt 16)		9,582.55	6,162.20		16,990.07	1357.98
C2077	C.S. DIRECTOR OFFICE	TYPE 2 (DISPLAY W/ (2) WALL INPUTS) (alt 7)		2,726.06	1,360.37		7,630.36	1357.98
C2120	WAITING OFFICE	TYPE 1 (DISPLAY W/ (1) WALL INPUT) (alt 1)		2,215.95	1,195.40		5,925.94	1357.98
C2121	OPEN OFFICE OFFICE	TYPE 2 (DISPLAY W/ (2) WALL INPUTS) (alt 5)		2,500.92	1,480.37		5,622.22	1357.98
C2124	VET SERV. OFFICE OFFICE	TYPE 1 (DISPLAY W/ (1) WALL INPUT) (alt 1)		2,215.95	1,195.40		5,622.22	1357.98
C2125	CONF. CONFERENCE ROOM	TYPE 1 (DISPLAY W/ (1) WALL INPUT) (alt 9)		6,683.60	4,239.36		11,388.78	1357.98
C2141	STATE PATROL OFFICE	TYPE 1 (DISPLAY W/ (1) WALL INPUT) (alt 1)		2,215.95	1,195.40		5,622.22	1357.98

Jefferson County
A/V Bid Analysis - Courthouse Project

ROOM NUMBER	ROOM NAME	AV SYSTEM TYPE	AVI Bid - proposed	AVI - Alt Bid - Full	AVI - Wire/Plate Only	AVI-SLP proposed	AVI -SLP - Bid	AVI - Wire/Plate Only
C2142	SECURITY OFFICE	TYPE 1 (DISPLAY W/ (1) WALL INPUT) (alt 1)		2,215.95	1,195.40		5,622.22	1357.98
C2159	CONF CONFERENCE ROOM	TYPE 4 (DISPLAY W/ (2) WALL AND (1) FLOOR INPUT) (alt 18)	11,115.23			23,090.79		
C2171	DA OFFICE OFFICE	TYPE 2 (DISPLAY W/ (2) WALL INPUTS) (alt 5)		2,500.92	1,480.37		5,622.22	1357.98
C2220	ADMIN OFFICE	TYPE 1 (DISPLAY W/ (1) WALL INPUT) (alt 1)	2,215.95			5,622.22		
C2224	JUDGES CONF. CONFERENCE ROOM	TYPE 3 (DISPLAY W/ (1) WALL AND (1) FLOOR INPUT) (alt 15)		8,810.68	6,162.20		15,384.41	1357.98
C2225	JUDGES CONF. CONFERENCE ROOM	TYPE 3 (DISPLAY W/ (1) WALL AND (1) FLOOR INPUT) (alt 15)		8,810.68	6,162.20		15,384.41	1357.98
L0061	SGT. OFFICE OFFICE	TYPE 2 (DISPLAY W/ (2) WALL INPUTS) (alt 5)		2,500.92	1,480.37		5,622.22	1357.98
L0063	SGT. OFFICE OFFICE	TYPE 2 (DISPLAY W/ (2) WALL INPUTS) (alt 5)		2,500.92	1,480.37		5,622.22	1357.98
L0064	MENTAL HEALTH OFFICE	TYPE 2 (DISPLAY W/ (2) WALL INPUTS) (alt 5)		2,500.92	1,480.37		5,622.22	1357.98
L0065	SGT. OFFICE OFFICE	TYPE 2 (DISPLAY W/ (2) WALL INPUTS) (alt 5)		2,500.92	1,480.37		5,622.22	1357.98
L0068	NURSE OFFICE	TYPE 1 (DISPLAY W/ (1) WALL INPUT) (alt 1)						
L0073	JAIL CAPTAIN OFFICE OFFICE	TYPE 2 (DISPLAY W/ (2) WALL INPUTS) (alt 7)	2,726.06			7,630.36		
L0096	CALL CENTER CONFERENCE ROOM	TYPE 1 (DISPLAY W/ (1) WALL INPUT) (alt 9)	6,683.60			11,388.78		
L0098	E.M. DIR. OFFICE	TYPE 2 (DISPLAY W/ (2) WALL INPUTS) (alt 5)		2,500.92	1,480.37		5,622.22	1357.98
L0101	CONF. ROOM CONFERENCE ROOM	TYPE 1 (DISPLAY W/ (1) WALL INPUT) (alt 8)	6,542.70			9,882.25		
L1017	ADMIN. CAPTAIN OFFICE	TYPE 2 (DISPLAY W/ (2) WALL INPUTS) (alt 5)		2,500.92	1,480.37		5,622.22	1357.98
L1027	CHIEF DEPUTY OFFICE	TYPE 2 (DISPLAY W/ (2) WALL INPUTS) (alt 5)		2,500.92	1,480.37		5,622.22	1357.98
L1028	CONF. CONFERENCE ROOM	TYPE 3 (DISPLAY W/ (1) WALL AND (1) FLOOR INPUT) (alt 17)		10,203.60	6,204.31		21,817.09	1357.98
L1067	M.A.I.T. OFFICE OFFICE	TYPE 2 (DISPLAY W/ (2) WALL INPUTS) (alt 5)		2,500.92	1,480.37		5,622.22	1357.98
L1072	SHERIFF OFFICE	TYPE 2 (DISPLAY W/ (2) WALL INPUTS) (alt 7)		2,726.06	1,360.37		7,630.36	1357.98
L1082	PATROL CAPTAIN OFFICE	TYPE 2 (DISPLAY W/ (2) WALL INPUTS) (alt 5)	2,500.92			5,622.22		
Base Bid with Proposed Alts			\$2,314,982.17		\$110,721.32	\$2,261,547.59		\$63,825.06
Total with Alt 20 (3 year service contract)			200,000.00			96,261.00		
Total			\$2,514,982.17			\$2,357,808.59		

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

JEFFERSON COUNTY
Budget Variance Analysis - Revenue
Month ended October 31

DEPT NAME	2022 REVISED	2022 ACTUAL	%Collected	2021 REVISED	2021 ACTUAL	%Collected	2020 REVISED	2020 ACTUAL	%Collected
Administration Total	\$ (1,484,275.00)	\$ (605,299.03)	41%	\$ (1,166,178.00)	\$ (490,834.58)	42%	\$ (580,556.00)	\$ (417,274.41)	72%
Capital Projects and Debt Total	(3,881,718.00)	(3,214,412.49)	83%	(1,521,075.00)	(1,296,241.55)	85%	(1,136,443.00)	(962,294.04)	85%
Central Services Total	(1,004,283.00)	(835,478.98)	83%	(1,015,922.00)	(845,002.02)	83%	(876,789.00)	(728,891.33)	83%
Child Support Total	(1,222,816.00)	(982,659.34)	80%	(1,124,284.00)	(888,824.12)	79%	(1,098,294.00)	(876,374.01)	80%
Clerk of Courts Total	(2,969,613.00)	(2,377,131.42)	80%	(2,897,747.00)	(2,344,538.81)	81%	(2,965,996.00)	(2,398,303.30)	81%
Corporation Counsel Total	(447,736.00)	(373,313.94)	83%	(409,989.00)	(341,657.90)	83%	(405,012.00)	(337,510.00)	83%
County Board Total	(516,744.00)	(430,819.26)	83%	(444,332.00)	(370,277.00)	83%	(426,226.00)	(355,284.35)	83%
County Clerk Total	(429,259.00)	(350,083.33)	82%	(327,990.00)	(303,275.05)	92%	(389,113.00)	(347,328.37)	89%
District Attorney Total	(1,089,327.00)	(723,270.29)	66%	(828,489.00)	(655,958.25)	79%	(838,288.00)	(662,917.50)	79%
Economic Development Total	(560,776.00)	(368,478.28)	66%	(486,386.00)	(430,945.00)	89%	(498,223.00)	(444,367.50)	89%
Emergency Management Total	(3,711,401.00)	(534,621.53)	14%	(2,357,657.00)	(95,600.99)	4%	(2,383,672.00)	(192,935.29)	8%
Fair Park Total	(2,499,011.00)	(1,568,159.02)	63%	(1,318,911.00)	(1,169,009.46)	89%	(1,359,680.00)	(313,856.52)	23%
Finance Department Total	(1,031,351.00)	(872,086.91)	85%	(989,579.00)	(871,357.27)	88%	(985,425.00)	(839,671.44)	85%
General Revenues & Expenditure Total	(102,785.00)	1,760,787.87	-1713%	(948,926.00)	683,886.17	-72%	(990,005.00)	1,084,251.14	-110%
Health Department Total	(2,490,062.00)	(1,501,391.83)	60%	(2,574,355.00)	(1,801,010.55)	70%	(1,650,025.00)	(1,362,541.91)	83%
Highway Department Total	(11,875,419.00)	(9,589,802.93)	81%	(12,313,255.00)	(9,336,172.97)	76%	(11,254,363.00)	(9,729,125.27)	86%
Human Resources Total	(632,811.00)	(462,949.99)	73%	(539,903.00)	(434,970.17)	81%	(543,314.00)	(436,043.64)	80%
Human Services Department Total	(29,840,494.00)	(21,035,439.88)	70%	(27,598,623.00)	(20,857,505.36)	76%	(26,650,773.00)	(19,243,913.23)	72%
Internal Service Funds Total	(2,010,781.00)	(1,786,760.56)	89%	(1,744,766.00)	(1,652,593.49)	95%	(1,560,518.00)	(1,335,808.89)	86%
Land & Water Conservation Total	(831,513.00)	(637,663.66)	77%	(652,755.00)	(533,843.52)	82%	(660,696.00)	(549,743.61)	83%
Land Information Total	(575,921.00)	(502,616.33)	87%	(496,071.00)	(484,110.99)	98%	(607,113.00)	(565,632.45)	93%
Library Total	(1,158,411.00)	(965,342.60)	83%	(1,157,430.00)	(964,525.00)	83%	(1,192,912.00)	(994,093.30)	83%
Medical Examiner Total	(344,967.00)	(281,195.50)	82%	(287,281.00)	(232,677.90)	81%	(249,121.00)	(179,350.00)	72%
Parks Department Total	(2,863,422.00)	(1,020,801.70)	36%	(2,045,114.00)	(989,633.93)	48%	(2,226,915.00)	(957,325.11)	43%
Planning And Zoning Total	(660,363.00)	(486,266.46)	74%	(617,248.00)	(442,093.78)	72%	(621,246.00)	(441,840.17)	71%
Register in Probate Total	-	-	0%	-	-	0%	-	-	0%
Register Of Deeds Total	(354,991.00)	(555,566.06)	157%	(380,421.00)	(573,601.63)	151%	(359,231.00)	(454,118.47)	126%
Sheriff Department Total	(15,843,687.00)	(13,003,815.88)	82%	(14,953,807.00)	(12,204,497.67)	82%	(14,693,282.00)	(12,038,709.92)	82%
Treasurer Total	(297,493.00)	1,003,055.58	-337%	(267,703.00)	(175,451.77)	66%	(264,432.00)	(534,702.95)	202%
UW Extension Total	(276,274.00)	(221,277.31)	80%	(311,624.00)	(246,899.31)	79%	(280,356.00)	(226,253.63)	81%
Veterans Services Total	(293,697.00)	(193,222.40)	66%	(211,471.00)	(178,089.20)	84%	(207,207.00)	(171,871.04)	83%
Grand Total	\$ (91,301,401.00)	\$ (62,716,083.46)	69%	\$ (81,989,292.00)	\$ (60,527,313.07)	74%	\$ (77,955,226.00)	\$ (57,013,830.51)	73%

JEFFERSON COUNTY
Budget Variance Analysis -Expense
For the month ended October 31

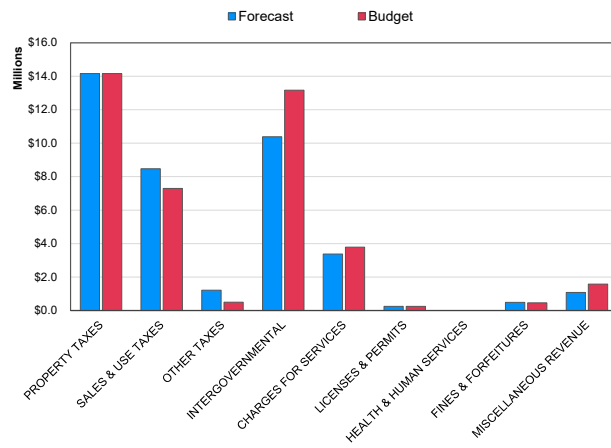
DEPT NAME	2022 REVISED	2022 ACTUAL	%Spent	2021 REVISED	2021 ACTUAL	%Spent	2020 REVISED	2020 ACTUAL	%Spent
Administration Total	\$ 1,569,439.00	\$ 865,567.70	55%	\$ 1,265,220.00	\$ 983,374.71	78%	\$ 699,475.00	\$ 685,151.97	98%
Capital Projects and Debt Total	12,595,536.00	9,807,890.31	78%	6,127,562.00	3,855,945.70	63%	7,136,443.00	4,104,021.46	58%
Central Services Total	1,221,117.00	684,004.43	56%	1,165,921.00	714,903.14	61%	1,295,610.00	1,240,714.21	96%
Child Support Total	1,222,815.00	986,859.47	81%	1,140,043.00	932,637.94	82%	1,105,152.00	921,352.23	83%
Clerk of Courts Total	3,069,480.00	2,064,426.59	67%	3,032,750.00	1,925,036.12	63%	3,040,996.00	2,076,770.19	68%
Corporation Counsel Total	447,736.00	341,464.68	76%	414,990.00	350,415.75	84%	415,011.00	321,458.43	77%
County Board Total	594,244.00	431,401.18	73%	446,832.00	388,851.50	87%	428,725.00	385,685.17	90%
County Clerk Total	429,259.00	428,246.01	100%	330,589.00	423,790.30	128%	389,112.00	478,896.32	123%
District Attorney Total	1,089,329.00	817,597.21	75%	828,491.00	712,381.00	86%	838,289.00	673,886.97	80%
Economic Development Total	565,673.00	376,123.86	66%	561,121.00	444,853.98	79%	544,898.00	362,513.14	67%
Emergency Management Total	3,711,401.00	1,064,538.82	29%	2,657,659.00	2,096,277.70	79%	2,384,589.00	234,157.64	10%
Fair Park Total	2,562,449.00	2,076,311.52	81%	1,348,909.00	1,058,967.40	79%	1,437,178.00	575,284.89	40%
Finance Department Total	1,191,351.00	980,379.92	82%	1,119,579.00	782,336.70	70%	1,070,425.00	802,436.20	75%
General Revenues & Expenditure Total	5,041,325.00	5,099.81	0%	4,056,364.00	879.16	0%	1,416,484.00	1,604.58	0%
Health Department Total	1,738,894.00	1,697,947.64	98%	2,582,439.00	1,965,858.59	76%	1,660,056.00	1,682,800.40	101%
Highway Department Total	11,875,419.00	10,181,867.14	86%	12,337,642.00	10,803,706.30	88%	11,254,363.00	8,634,962.75	77%
Human Resources Total	679,572.00	450,905.56	66%	570,795.00	340,781.98	60%	565,965.00	443,084.65	78%
Human Services Department Total	30,080,483.00	24,137,687.13	80%	28,253,827.00	22,060,528.25	78%	27,145,035.00	20,403,717.73	75%
Internal Service Funds Total	2,010,779.00	1,577,127.38	78%	2,057,896.00	1,486,994.08	72%	1,700,521.00	1,385,275.04	81%
Land & Water Conservation Total	892,735.00	459,134.39	51%	649,926.00	510,530.89	79%	660,116.00	424,691.45	64%
Land Information Total	548,787.00	379,536.85	69%	494,939.00	323,454.71	65%	696,445.00	461,262.61	66%
Library Total	1,158,411.00	1,157,907.91	100%	1,157,430.00	1,157,724.39	100%	1,192,912.00	1,192,676.90	100%
Medical Examiner Total	344,967.00	245,194.80	71%	287,282.00	196,073.32	68%	250,671.00	200,891.79	80%
Parks Department Total	4,014,479.00	2,295,255.35	57%	2,946,635.00	938,972.84	32%	3,124,010.00	911,488.06	29%
Planning And Zoning Total	665,951.00	518,244.97	78%	781,866.00	614,278.57	79%	730,797.00	527,137.98	72%
Register in Probate Total	-	-	0%	-	-	0%	-	-	0%
Register Of Deeds Total	520,382.00	294,532.60	57%	380,422.00	284,323.41	75%	359,230.00	272,067.89	76%
Sheriff Department Total	16,959,793.00	13,399,216.18	79%	16,378,356.00	12,637,648.85	77%	16,564,743.00	12,991,097.27	78%
Treasurer Total	297,493.00	190,468.85	64%	267,704.00	183,687.67	69%	264,432.00	170,880.03	65%
UW Extension Total	295,774.00	178,533.88	60%	311,624.00	159,872.92	51%	290,354.00	241,389.13	83%
Veterans Services Total	293,698.00	218,144.32	74%	211,472.00	160,804.11	76%	207,584.00	166,237.66	80%
Grand Total	\$ 107,688,771.00	\$ 78,311,616.46	\$ 0.73	\$ 94,166,285.00	\$ 68,495,891.98	\$ 0.73	\$ 88,869,621.00	\$ 62,973,594.74	\$ 0.71

General Fund | Financial Forecast

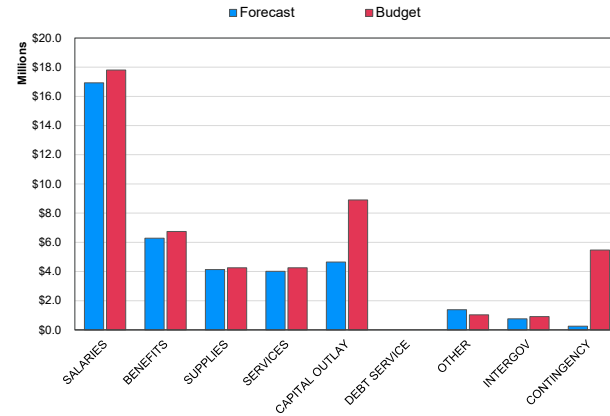
For the Period Ending October 31, 2022

	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
REVENUES						
Property Taxes	\$11,725,943	\$10,621,632	\$3,540,544	\$14,162,176	\$14,162,178	(\$2)
Sales & Use Taxes	5,196,920	5,601,303	2,867,842	8,469,145	7,300,000	1,169,145
Other Taxes	680,822	704,200	516,782	1,220,982	495,150	725,832
Intergovernmental	3,324,886	3,761,737	6,621,093	10,382,830	13,170,380	(2,787,550)
Charges For Services	2,299,043	2,806,257	572,046	3,378,303	3,785,181	(406,878)
Licenses & Permits	216,988	207,665	38,318	245,983	253,910	(7,927)
Health & Human Services	0	0	0	0	0	0
Fines & Forfeitures	399,782	405,678	87,434	493,112	460,100	33,012
Miscellaneous Revenue	1,319,707	835,911	245,166	1,081,077	1,576,028	(494,951)
Other Financing Sources	0	0	0	0	0	0
Transfers In	0	0	3,600	3,600	3,600	0
TOTAL REVENUE	\$25,164,091	\$24,944,384	\$14,492,824	\$39,437,207	\$41,206,527	(\$1,769,320)
EXPENDITURES						
Salaries	\$12,857,104	\$13,761,736	\$3,166,744	\$16,928,480	\$17,804,715	\$876,235
Benefits	5,034,810	5,129,543	1,154,317	6,283,860	6,746,284	462,424
Supplies	2,696,886	3,186,654	942,766	4,129,419	4,258,634	129,215
Services	3,235,970	3,476,054	539,929	4,015,983	4,255,033	239,050
Capital Outlay	2,882,636	3,177,914	1,473,432	4,651,346	8,901,515	4,250,169
Debt Service	0	0	0	0	0	0
Other	593,579	1,074,826	308,799	1,383,625	1,036,823	(346,802)
Intergov	662,594	751,275	6,043	757,318	912,187	154,869
Contingency	0	132,077	118,060	250,137	5,472,469	5,222,332
Transfers Out	0	0	257,555	257,555	(2,892,555)	(3,150,110)
TOTAL EXPENDITURES	\$27,963,579	\$30,690,079	\$7,967,645	\$38,657,723	\$46,495,105	\$7,837,382
SURPLUS / (DEFICIT)	(\$2,799,488)	(\$5,745,695)	\$6,525,179	\$779,484	(\$5,288,578)	
ENDING FUND BALANCE	\$31,214,971	\$30,300,448		\$36,825,627	\$30,757,565	\$6,068,062

Revenues by Source



Expenditures by Object

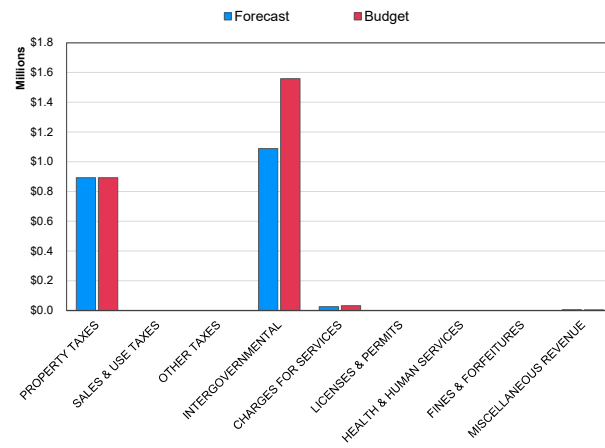


Health Department Fund | Financial Forecast

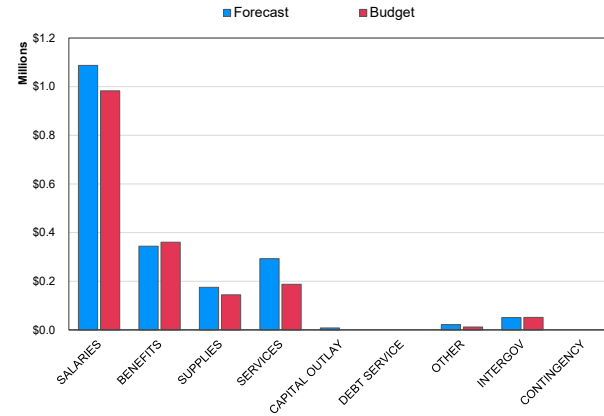
For the Period Ending October 31, 2022

	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
REVENUES						
Property Taxes	\$728,206	\$669,706	\$223,236	\$892,942	\$892,942	\$0
Sales & Use Taxes	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0
Intergovernmental	1,055,264	743,603	345,381	1,088,984	1,559,098	(470,114)
Charges For Services	12,972	10,115	15,602	25,717	33,022	(7,305)
Licenses & Permits	0	0	0	0	0	0
Health & Human Services	0	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0	0
Miscellaneous Revenue	4,568	3,555	1,638	5,193	5,000	193
Other Financing Sources	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0
TOTAL REVENUE	\$1,801,011	\$1,426,980	\$585,857	\$2,012,837	\$2,490,062	(\$477,225)
EXPENDITURES						
Salaries	\$991,352	\$918,620	\$168,915	\$1,087,535	\$982,985	(\$104,550)
Benefits	308,443	284,382	59,595	343,977	360,597	16,620
Supplies	161,292	166,553	8,744	175,297	144,349	(30,948)
Services	433,283	257,620	34,886	292,506	187,620	(104,886)
Capital Outlay	0	8,237	0	8,237	0	(8,237)
Debt Service	0	0	0	0	0	0
Other	28,089	20,069	1,723	21,792	11,976	(9,816)
Intergov	43,343	42,806	7,759	50,565	51,367	802
Contingency	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
TOTAL EXPENDITURES	\$1,965,801	\$1,698,286	\$281,622	\$1,979,908	\$1,738,894	(\$241,014)
SURPLUS / (DEFICIT)	(\$164,790)	(\$271,306)	\$304,234	\$32,928	\$751,168	
ENDING FUND BALANCE	\$72,960	(\$28,284)		\$275,950	\$994,190	(\$718,240)

Revenues by Source



Expenditures by Object

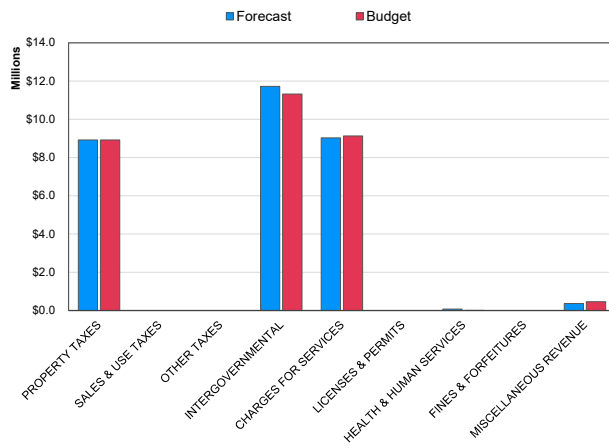


Human Services Fund | Financial Forecast

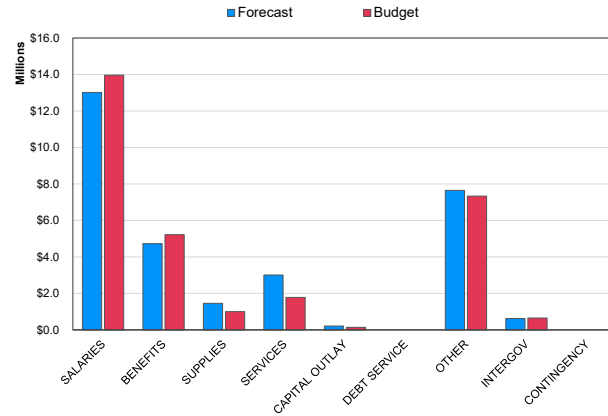
For the Period Ending October 31, 2022

	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
REVENUES						
Property Taxes	\$7,441,101	\$6,687,049	\$2,229,016	\$8,916,064	\$8,916,065	(\$1)
Sales & Use Taxes	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0
Intergovernmental	8,641,869	8,940,825	2,783,498	11,724,323	11,318,421	405,902
Charges For Services	4,539,447	4,257,126	4,774,256	9,031,382	9,130,797	(99,415)
Licenses & Permits	0	0	0	0	0	0
Health & Human Services	7,400	75,635	0	75,635	13,502	62,133
Fines & Forfeitures	0	0	0	0	0	0
Miscellaneous Revenue	227,689	322,501	49,519	372,020	461,709	(89,689)
Other Financing Sources	0	0	0	0	0	0
Transfers In	0	0	276,035	276,035	71,555	204,480
TOTAL REVENUE	\$20,857,505	\$20,283,134	\$10,112,324	\$30,395,458	\$29,912,049	\$483,409
EXPENDITURES						
Salaries	\$9,778,522	\$10,561,805	\$2,455,225	\$13,017,030	\$13,960,546	\$943,516
Benefits	3,653,138	3,870,216	855,583	4,725,799	5,219,146	493,347
Supplies	1,086,307	1,291,038	166,800	1,457,838	996,792	(461,046)
Services	1,558,926	1,873,177	1,137,657	3,010,834	1,781,482	(1,229,352)
Capital Outlay	171,013	184,857	30,384	215,240	143,109	(72,131)
Debt Service	0	0	0	0	0	0
Other	5,328,721	5,868,640	1,776,625	7,645,265	7,331,327	(313,938)
Intergov	480,337	496,568	128,087	624,654	648,081	23,427
Contingency	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
TOTAL EXPENDITURES	\$22,056,963	\$24,146,300	\$6,550,361	\$30,696,661	\$30,080,483	(\$616,178)
SURPLUS / (DEFICIT)	(\$1,199,458)	(\$3,863,165)	\$3,561,963	(\$301,203)	(\$168,434)	
ENDING FUND BALANCE	\$2,544,807	\$1,849,883		\$5,411,846	\$5,544,615	(\$132,769)

Revenues by Source



Expenditures by Object



12/02/2022
10:31:14

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 1
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FROM 2022 01 TO 2022 10

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	-452,246.40		-90,449.31	83.3%
12201 412100 Sales Taxes From County	-150	0	-150	-157.52		7.52	105.0%
12201 451004 Garnishment Fees	-45	0	-45	.00		-45.00	.0%
12201 451005 Child Support Fees	-750	0	-750	-569.12		-180.88	75.9%
12201 451312 Emp Payroll Charges	-110	0	-110	-59.00		-51.00	53.6%
12201 699999 Budgetary Fund Balance	0	-160,000	-160,000	.00		-160,000.00	.0%
12202 Dental Insurance Allocation							
12202 451026 Retiree Ins Premium Recovery	-15,000	0	-15,000	-16,292.06		1,292.06	108.6%
12202 451032 Cobra Premium Recovery	-2,600	0	-2,600	-2,572.44		-27.56	98.9%
12202 451043 County Board Premiums	0	0	0	-1,191.00		1,191.00	.0%
12202 451045 Employee Premiums	-470,000	0	-470,000	-398,999.37		-71,000.63	84.9%
TOTAL General Fund	-1,031,351	-160,000	-1,191,351	-872,086.91		-319,263.80	%
TOTAL REVENUES	-1,031,351	-160,000	-1,191,351	-872,086.91		-319,263.80	

12/02/2022
10:32:45

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 1
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FROM 2022 01 TO 2022 10

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	ACTUALS	ENCUMBRANCES	AVAILABLE	PCT
100 General Fund	APPROP	ADJSTMTS	BUDGET			BUDGET	USED
12201 Finance							
12201 511110 Salary-Permanent Regular	212,487	0	212,487	178,961.83		33,525.50	84.2%
12201 511210 Wages-Regular	160,599	0	160,599	154,215.05		6,384.35	96.0%
12201 511220 Wages-Overtime	2,162	0	2,162	86.73		2,075.39	4.0%
12201 511330 Wages-Longevity Pay	975	0	975	281.25		693.75	28.8%
12201 512141 Social Security	27,759	0	27,759	23,767.05		3,991.48	85.6%
12201 512142 Retirement (Employer)	24,455	0	24,455	20,411.67		4,042.87	83.5%
12201 512144 Health Insurance	46,485	0	46,485	54,145.15		-7,659.67	116.5%
12201 512145 Life Insurance	231	0	231	158.79		71.85	68.8%
12201 512151 HSA Contribution	3,750	0	3,750	4,062.50		-312.50	108.3%
12201 512173 Dental Insurance	4,344	0	4,344	3,760.73		583.27	86.6%
12201 521213 Accounting & Auditing	20,228	0	20,228	13,727.98		4,830.22	76.1%
12201 521219 Other Professional Serv	3,720	0	3,720	10,885.00		-7,165.00	292.6%
12201 521296 Computer Support	3,450	0	3,450	16,998.87		-13,548.87	492.7%
12201 531303 Computer Equipmt & Software	0	0	0	1,876.81		-1,876.81	.0%
12201 531303 22218 Computer Equipmt & Soft	0	0	0	25,000.00		-25,000.00	.0%
12201 531311 Postage & Box Rent	2,400	0	2,400	2,128.71		271.29	88.7%
12201 531312 Office Supplies	2,600	0	2,600	623.45		1,976.55	24.0%
12201 531313 Printing & Duplicating	1,200	0	1,200	146.37		1,053.63	12.2%
12201 531321 Publication Of Legal Notice	0	0	0	57.40		-57.40	.0%
12201 531324 Membership Dues	920	0	920	789.92		130.08	85.9%
12201 531326 Advertising	0	0	0	212.25		-212.25	.0%
12201 532325 Registration	1,980	0	1,980	2,406.00		-426.00	121.5%
12201 532332 Mileage	0	0	0	76.07		-76.07	.0%
12201 532334 Commercial Travel	1,000	0	1,000	662.97		337.03	66.3%
12201 532335 Meals	300	0	300	84.00		216.00	28.0%
12201 532336 Lodging	2,000	0	2,000	2,351.80		-351.80	117.6%
12201 532339 Other Travel & Tolls	0	0	0	217.79		-217.79	.0%
12201 533225 Telephone & Fax	100	0	100	.00		100.00	.0%
12201 535242 Maintain Machinery & Equip	700	0	700	619.42		80.58	88.5%
12201 571004 IP Telephony Allocation	588	0	588	490.00		98.00	83.3%
12201 571005 Duplicating Allocation	35	0	35	29.20		5.80	83.4%
12201 571009 MIS PC Group Allocation	11,875	0	11,875	9,895.80		1,979.20	83.3%
12201 571010 MIS Systems Grp Alloc(ISIS)	3,697	0	3,697	3,080.80		616.20	83.3%
12201 591519 Other Insurance	3,711	0	3,711	3,313.20		397.47	89.3%
12201 594818 Capital Computer	0	160,000	160,000	96,666.13		63,333.87	60.4%
12202 Dental Insurance Allocation							
12202 599982 Retiree Dental Claims	12,000	0	12,000	11,505.50		494.50	95.9%

12/02/2022
10:34:05

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 1
glflxrpt

FROM 2022 01 TO 2022 10

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	400,172.60		80,034.47	83.3%
13201 411300 DNR Pilot	-60,000	0	-60,000	-66,492.37		6,492.37	110.8%
13201 411500 Managed Forest	-5,000	0	-5,000	-3,847.47		-1,152.53	76.9%
13201 418100 Interest On Taxes	-250,000	0	-250,000	-266,519.48		16,519.48	106.6%
13201 441030 Ag Use Conversion Penalty	-20,000	0	-20,000	-29,947.26		9,947.26	149.7%
13201 451007 Treasurers Fees	-500	0	-500	-520.00		20.00	104.0%
13201 481001 Interest & Dividends	-400,000	0	-400,000	-643,672.59		243,672.59	160.9%
13201 481004 Fair Market Value Adjustment	0	0	0	1,893,180.10		-1,893,180.10	.0%
13201 486004 Miscellaneous Revenue	0	0	0	-95,107.66		95,107.66	.0%
13202 Tax Deed Expense							
13202 451030 Foreclosure Reimbursement	-2,000	0	-2,000	-10,981.67		8,981.67	549.1%
13202 482002 Rent Of County Property	-3,000	0	-3,000	-5,102.00		2,102.00	170.1%
13202 483005 Gain/Loss-Sale Forclosed Prpt	-35,000	0	-35,000	-167,673.00		132,673.00	479.1%
13203 Plat Books							
13203 451010 Sale Of Maps & Plat Books	-2,000	0	-2,000	-424.62		-1,575.38	21.2%
13203 451308 Postage Fees	-100	0	-100	-9.00		-91.00	9.0%
13203 474014 Dept Plat Book Charges	-100	0	-100	.00		-100.00	.0%
TOTAL General Fund	-297,493	0	-297,493	1,003,055.58		-1,300,548.51	%
TOTAL REVENUES	-297,493	0	-297,493	1,003,055.58		-1,300,548.51	

12/02/2022
 10:32:46

 Jefferson County
 FLEXIBLE PERIOD REPORT

 PAGE 2
 glflxrpt

FROM 2022 01 TO 2022 10

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	2,513.70		3,486.30	41.9%
12202 599986 Administrative Fees Dental	24,000	0	24,000	20,435.25		3,564.75	85.1%
12202 599989 Employee Dental Claims	444,500	0	444,500	312,244.72		132,255.28	70.2%
12202 599992 Administrative Dental Retiree	1,100	0	1,100	1,490.06		-390.06	135.5%
TOTAL General Fund	1,031,351	160,000	1,191,351	980,379.92		209,300.99	%
TOTAL EXPENSES	1,031,351	160,000	1,191,351	980,379.92		209,300.99	

12/02/2022
10:35:20

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 1
glflxrpt

FROM 2022 01 TO 2022 10

ACCOUNTS FOR:		ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
100 General Fund		APPROP	ADJSTMTS	BUDGET	ACTUALS	ENCUMBRANCES	BUDGET	USED
13201 County Treasurer								
13201	511110	Salary-Permanent Regular	81,058	0	81,058	67,692.17	13,365.43	83.5%
13201	511210	Wages-Regular	55,871	0	55,871	32,190.52	23,680.79	57.6%
13201	511220	Wages-Overtime	10	0	10	166.31	-156.24	%
13201	511330	Wages-Longevity Pay	269	0	269	.00	269.38	.0%
13201	512141	Social Security	9,986	0	9,986	7,083.42	2,902.59	70.9%
13201	512142	Retirement (Employer)	8,919	0	8,919	6,503.12	2,415.42	72.9%
13201	512144	Health Insurance	37,478	0	37,478	26,034.93	11,442.86	69.5%
13201	512145	Life Insurance	12	0	12	9.48	2.05	82.2%
13201	512151	HSA Contribution	0	0	0	880.11	-880.11	.0%
13201	512173	Dental Insurance	2,318	0	2,318	1,677.38	641.02	72.4%
13201	521232	Investment Advisor Fees	32,000	0	32,000	28,758.29	3,241.71	89.9%
13201	531298	United Parcel Service	100	0	100	.00	100.00	.0%
13201	531311	Postage & Box Rent	8,000	0	8,000	5,493.26	2,506.74	68.7%
13201	531312	Office Supplies	1,000	0	1,000	407.04	592.96	40.7%
13201	531313	Printing & Duplicating	200	0	200	14.13	185.87	7.1%
13201	531314	Small Items Of Equipment	200	0	200	.00	200.00	.0%
13201	531321	Publication Of Legal Notice	3,000	0	3,000	.00	3,000.00	.0%
13201	531324	Membership Dues	100	0	100	100.00	.00	100.0%
13201	531326	Advertising	500	0	500	.00	500.00	.0%
13201	532332	Mileage	200	0	200	.00	200.00	.0%
13201	532335	Meals	0	0	0	38.31	-38.31	.0%
13201	533225	Telephone & Fax	100	0	100	.00	100.00	.0%
13201	535242	Maintain Machinery & Equip	200	0	200	446.11	-246.11	223.1%
13201	571004	IP Telephony Allocation	471	0	471	392.50	78.50	83.3%
13201	571005	Duplicating Allocation	127	0	127	105.80	21.20	83.3%
13201	571009	MIS PC Group Allocation	8,750	0	8,750	7,291.70	1,458.30	83.3%
13201	571010	MIS Systems Grp Alloc(ISIS)	1,648	0	1,648	1,373.30	274.70	83.3%
13201	591519	Other Insurance	1,276	0	1,276	1,208.30	68.00	94.7%
13201	593256	Bank Charges	1,500	0	1,500	1,251.38	248.62	83.4%
13202 Tax Deed Expense								
13202	521219	Other Professional Serv	0	0	0	180.00	-180.00	.0%
13202	521255	Paper Service	1,000	0	1,000	416.00	584.00	41.6%
13202	521273	Title Search	7,000	0	7,000	.00	7,000.00	.0%
13202	529299	Purchase Care & Services	4,000	0	4,000	105.00	3,895.00	2.6%
13202	531311	Postage & Box Rent	600	0	600	67.57	532.43	11.3%

12/02/2022
 10:35:21

 Jefferson County
 FLEXIBLE PERIOD REPORT

 PAGE 2
 glflxrpt

FROM 2022 01 TO 2022 10

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		393.00	1.8%
13202 531321 Publication Of Legal Notice	16,000	0	16,000	3,969.60		12,030.40	24.8%
13202 531326 Advertising	3,000	0	3,000	.00		3,000.00	.0%
13202 533221 Water	3,000	0	3,000	.00		3,000.00	.0%
13202 593742 Uncollected Taxes	5,000	0	5,000	-3,393.88		8,393.88	67.9%
13203 Plat Books							
13203 531349 Other Operating Expenses	2,200	0	2,200	.00		2,200.00	.0%
TOTAL General Fund	297,493	0	297,493	190,468.85		107,024.08	%
TOTAL EXPENSES	297,493	0	297,493	190,468.85		107,024.08	

12/02/2022
 10:36:36

 Jefferson County
 FLEXIBLE PERIOD REPORT

 PAGE 1
 glflxrpt

FROM 2022 01 TO 2022 10

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	-125,922.70		-25,184.52	83.3%
11301 421001 State Aid	-134,870	-10,967	-145,837	-145,837.00		.00	100.0%
11301 421010 M S L Incentives	-14,000	0	-14,000	-3,622.97		-10,377.03	25.9%
11301 421012 State Aid Cs + All Others	-844,205	-7,238	-851,443	-719,308.80		-132,134.20	84.5%
11301 421013 Other Dept Wage Retention	0	0	0	-.01		.01	.0%
11301 421014 State Aid wages Allocation	120,859	0	120,859	93,311.91		27,547.09	77.2%
11301 421050 CS Performance Based Inc	-165,267	818	-164,449	-57,508.66		-106,940.34	35.0%
11301 421096 State Aid Medical Support	-8,000	0	-8,000	-10,480.00		2,480.00	131.0%
11301 421097 State Aid E-filing	0	0	0	-4,273.00		4,273.00	.0%
11301 442004 Extradition Reimbursement	-500	0	-500	-2,054.04		1,554.04	410.8%
11301 451011 CS Prog Fee Reduce 66%	10,164	0	10,164	9,061.75		1,102.25	89.2%
11301 451013 NIVD Activities Reduction	-2,553	0	-2,553	-2,298.42		-254.58	90.0%
11301 451014 CS Program Fees	-14,900	0	-14,900	-12,874.73		-2,025.27	86.4%
11301 455003 Non-IVD Service Fees	-1,050	0	-1,050	-852.67		-197.33	81.2%
TOTAL General Fund	-1,205,429	-17,387	-1,222,816	-982,659.34		-240,156.88	%
TOTAL REVENUES	-1,205,429	-17,387	-1,222,816	-982,659.34		-240,156.88	

12/02/2022
10:37:43

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 1
glflxrpt

FROM 2022 01 TO 2022 10

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	280,849	0	280,849	251,081.05	29,768.30	89.4%
11301	511210	Wages-Regular	512,437	0	512,437	414,108.11	98,329.10	80.8%
11301	511220	Wages-Overtime	2,594	0	2,594	2,184.14	409.56	84.2%
11301	511330	Wages-Longevity Pay	1,999	0	1,999	218.75	1,780.00	10.9%
11301	512141	Social Security	58,931	0	58,931	47,778.95	11,152.53	81.1%
11301	512142	Retirement (Employer)	51,862	0	51,862	41,544.29	10,317.82	80.1%
11301	512144	Health Insurance	155,995	0	155,995	115,500.42	40,494.78	74.0%
11301	512145	Life Insurance	329	0	329	216.71	112.14	65.9%
11301	512151	HSA Contribution	1,250	0	1,250	4,062.50	-2,812.50	325.0%
11301	512173	Dental Insurance	11,263	0	11,263	9,462.15	1,801.05	84.0%
11301	521255	Paper Service	11,700	0	11,700	5,691.37	6,008.63	48.6%
11301	521256	Genetic Tests	6,500	0	6,500	3,335.00	3,165.00	51.3%
11301	521296	Computer Support	2,210	0	2,210	1,667.46	542.54	75.5%
11301	529160	Interpreter Fee	6,500	0	6,500	1,358.75	5,141.25	20.9%
11301	531003	Notary Public Related	120	0	120	120.00	.00	100.0%
11301	531301	Office Equipment	850	1,650	2,500	2,557.80	-57.80	102.3%
11301	531303	Computer Equipmt & Software	1,818	19,297	21,115	17,685.93	-1,558.93	107.4%
11301	531310	Postage Special	275	0	275	243.79	31.21	88.7%
11301	531311	Postage & Box Rent	17,200	0	17,200	14,267.40	2,932.60	83.0%
11301	531312	Office Supplies	1,600	0	1,600	1,378.41	221.59	86.2%
11301	531313	Printing & Duplicating	4,708	0	4,708	1,182.47	3,525.53	25.1%
11301	531314	Small Items Of Equipment	900	0	900	492.08	407.92	54.7%
11301	531321	Publication Of Legal Notice	835	0	835	750.00	85.00	89.8%
11301	531324	Membership Dues	1,894	0	1,894	2,014.92	-120.92	106.4%
11301	531326	Advertising	0	0	0	456.63	-456.63	.0%
11301	531348	Educational Supplies	450	0	450	211.50	238.50	47.0%
11301	532325	Registration	3,820	-1,080	2,740	1,734.00	1,006.00	63.3%
11301	532332	Mileage	700	0	700	473.15	226.85	67.6%
11301	532334	Commercial Travel	1,200	-1,200	0	.00	.00	.0%
11301	532335	Meals	900	-200	700	330.38	369.62	47.2%
11301	532336	Lodging	2,664	-1,080	1,584	1,184.00	400.00	74.7%
11301	532339	Other Travel & Tolls	380	0	380	12.00	368.00	3.2%
11301	532340	Contracted Extradiations	8,700	0	8,700	.00	8,700.00	.0%
11301	533225	Telephone & Fax	500	0	500	155.80	344.20	31.2%
11301	535242	Maintain Machinery & Equip	4,050	0	4,050	3,485.66	564.34	86.1%
11301	571004	IP Telephony Allocation	2,001	0	2,001	1,667.50	333.50	83.3%
11301	571005	Duplicating Allocation	834	0	834	695.00	139.00	83.3%
11301	571009	MIS PC Group Allocation	27,500	0	27,500	22,916.70	4,583.30	83.3%

12/02/2022
 10:37:44

 Jefferson County
 FLEXIBLE PERIOD REPORT

 PAGE 2
 glflxrpt

FROM 2022 01 TO 2022 10

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	7,608.30		1,521.70	83.3%
11301 591519 Other Insurance	7,980	0	7,980	7,026.40		953.97	88.0%
TOTAL General Fund	1,205,429	17,387	1,222,816	986,859.47		230,968.75	%
TOTAL EXPENSES	1,205,429	17,387	1,222,816	986,859.47		230,968.75	

**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	