

Finance Committee Agenda

Jefferson County

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

Date: Wednesday, January 4, 2023

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 December 7, 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 supporting an increase in county Child Support Enforcement Program funding
9. Discussion and possible action on potential uses for County Farmland property
10. Discussion and possible action on segregating Register in Probate duties from the Clerk of Courts department and establishing a Register in Probate department
11. Discussion and possible action on 2023 insurance renewals
12. Discussion and possible action on 2024 budget process
13. Discussion and possible action on Courthouse/Sheriff/Jail improvement project
14. Discussion and possible action on status of 2021A and 2022A bond funds
15. Discussion and possible action on update on American Rescue Plan Act funding
16. Discussion and possible action on claims against Jefferson County
17. 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
18. 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
19. Reconvene in open session for action on closed session items if necessary
20. Discussion and possible action on 2022 projections of budget vs. actual revenues and expenditures
21. Discussion and possible action on defeasance of 2013A bonds
22. Review of the financial statements and department update for November 2022-Finance Department
23. Review of the financial statements and department update for November 2022-Treasurer's Office
24. Review of the financial statements and department update for November 2022-Child Support
25. Update on contingency fund balance
26. Discussion of funding for projects related to the new highway facilities and sale of old highway facilities
27. Set future meeting schedule, next meeting date, and possible agenda items
28. Review of invoices
29. Adjourn

Next scheduled meetings: Wednesday, February 1, 2023 (Regular Meeting)
 Wednesday, March 8, 2023 (Regular Meeting)
 Wednesday, April 12, 2023 (Regular Meeting)
 Wednesday, May 3, 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.

and Finance Committees has previously approved \$200,000 in ARPA funding for improving water quality. The cost of this study is \$149,276.80. Motion by Christensen/Drayna to accept the proposal from UW Extension for well study services, with funding to come from the American Rescue Plan Act in an amount not to exceed \$149,276.80. The motion passed 5-0.

- 10. Discussion and possible action on proposed legislative changes to the Utility Aid formula during the 2023-24 legislative session** – Supervisor Martin explained that she was the liaison for the Wisconsin County Utility Tax Association, a group that lobbies for utility tax on behalf of Wisconsin counties and that this group was seeking guidance for legislative changes to the Utility Tax formula. Three options were presented. Wehmeier explained that due to the recent election and committee re-assignments at the state level, many options for funding local governments were currently being considered. Motion by Jaeckel/Christensen to support Plan A - Ensure Continued Increases in Utility Aid and Monitor Budget to Defend Current Funding, since it was the safest and most fiscally conservative option. The motion passed 5-0.
- 11. Discussion and possible action on awarding bid for audio/visual products and services for the Courthouse/Sheriff/Jail improvement project** – Wehmeier presented the results of the bid process for audio/visual equipment and installation for the Courthouse/Sheriff/Jail improvement project. There were two bids received, both coming in significantly higher than anticipated. Wehmeier recommends entering into a contract with AVI-SLP in the amount of \$2,376,062.59 plus an additional \$50,000 for contingency items. The original budgeted amount was \$1,000,000. Wehmeier presented funding alternatives for the costs that exceeded the budgeted amount, as follows: \$100,000 from new ARPA funding related to payment in lieu of taxes, \$275,000 of ARPA funding left from the amount budgeted for match for Highways E/F, \$217,000 of bond guarantee fees from Bug Tussel that was previously unassigned, \$400,000 of interest earnings from the investment of bond proceeds, with the remainder of \$435,062 to be funded through a combination of project contingency funds and carryover from the 2022 financial results (split to be determined after year-end close). Motion by Jones/Christensen to accept the bid from AVI-SLP in the amount of \$2,426,062. The motion passed 5-0.
- 12. Discussion and possible action on Courthouse/Sheriff/Jail improvement project** – Wehmeier updated the Committee on the progress of the project. No action was taken.
- 13. Discussion and possible action on update on American Rescue Plan Act funding** – DeVries discussed the status of the ARPA funding. Motion by Drayna/Jaeckel to reallocate \$275,000 of funding from matching funds for rehabilitating Highway E/F to the Courthouse/Sheriff/Jail project for audio/visual equipment. The motion passed 5-0.
- 14. Discussion and possible action on claims against Jefferson County** – No action was taken.
- 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** – Paralegal Sarana Stolar reviewed the list of outstanding foreclosed properties with the Committee. No action was taken.
- 16. Convene in closed session pursuant to section 19.85 (1)(e) Wis. Stats. for deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session,**

for the purpose of discussion and possible action on setting minimum bids, selling and considering offers to purchase on tax foreclosed properties and other county owned properties and pursuant to section 19.85 (1)(g) Wis. Stats. to confer with legal counsel concerning strategy to be adopted by Jefferson County with respect to litigation in which it is or is likely to become involved for the purpose of discussion and possible action on claims against Jefferson County – The Committee voted by roll call to convene into closed session. The motion passed 5-0.

17. **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.
18. **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.
19. **Review of financial statements and department update for October 2022 – Finance Department** – No action taken.
20. **Review of financial statements and department update for October 2022** – Treasurer’s Office – No action taken.
21. **Review of financial statements and department update for October 2022** – Child Support – No action taken.
22. **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.
23. **Discussion of funding for projects related to the new Highway Facilities and sale of old Highway Facilities.** Wehmeier updated the Committee on the progress of the old highway site.
24. **Set future meeting schedule, next meeting date, and possible agenda items** – The next meeting is scheduled for January 4, 2023 at 8:30 a.m.
25. **Review of Invoices** - After review of the invoices, a motion was made by Jaeckel/Kutz to approve the payment of invoices totaling \$4,335,959.19. The motion passed 5-0.
26. **Adjourn** – A motion was made by Jaeckel/Kutz to adjourn at 11:16 a.m. The motion passed 5-0.

Respectfully submitted,

Marc DeVries, Finance Director
Jefferson County

RESOLUTION NO. 2022- _____

Supporting an Increase in County Child Support Enforcement Program Funding

Executive Summary

The Jefferson County Child Support Agency administers the child support enforcement program in Jefferson County on behalf of the State of Wisconsin. The program provides services to Jefferson County residents which include child support and paternity establishment, enforcement of child support orders, establishment of health insurance orders for dependent children, and the enforcement and modification of these orders. State funding for county child support enforcement services has failed to keep up with county agency costs which have steadily increased due to growing caseloads, inflation, and new federal regulations. This resolution requests the State of Wisconsin to increase state funding for county child support agencies by \$5 million in general purpose revenue for each fiscal year of the 2023-25 Wisconsin state budget, which will generate approximately \$9.7 million in additional federal matching funds each year. This investment will ensure that Wisconsin counties can continue to effectively provide economic support to Wisconsin children. The Jefferson County Finance Committee considered this resolution on January 11, 2023 and recommended forwarding to the County Board for approval.

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

WHEREAS, child support is one of the most effective anti-poverty programs in the state, with county child support agencies serving approximately 347,000 children and collecting roughly \$906 million in financial support for Wisconsin families in 2021, and

WHEREAS, child support is proven to reduce childhood poverty rates, lead to better educational and behavioral outcomes for children, and have a positive effect on food security, health, and housing stability, and

WHEREAS, the Jefferson County Child Support Agency works closely with parents to ensure that they have the help they need to be successful, including assistance with finding employment, referrals to other social service programs, and amending support orders as appropriate for individuals impacted by substance use disorders or other challenges, and

WHEREAS, state funding for county child support services has failed to keep up with county agency costs, which have steadily increased due to a high number of caseloads per worker, increased complexity of cases, inflation, and new regulations, and

WHEREAS, an abrupt federal interpretation change in June 2019 eliminated \$4.2 million in federal birth cost recovery matching funds for Wisconsin, and

WHEREAS, Wisconsin's strong performance in its child support enforcement program is at risk without additional funding. The state has already dropped from 2nd in the nation for the collection of current support in 2016 to 6th in the nation in 2021, and

WHEREAS, without additional state funds, county child support agencies may need to eliminate positions, further increase caseloads, or reduce services, further impacting federal performance measures, which would result in the loss of additional federal funds, and

WHEREAS, the individuals most impacted by insufficient funding for child support enforcement are the children and families served by county child support agencies, who will need to seek out public assistance programming absent the financial security provided by the child support enforcement program, and

WHEREAS, state investments in the child support enforcement program are amplified by a generous federal match. Every \$1 of state general purpose revenue invested in the child support enforcement program generates roughly \$2 in federal matching funds, and

WHEREAS, Wisconsin's child support enforcement program is incredibly cost-effective, collecting an average of \$6.43 in support for every dollar invested in the program.

NOW, THEREFORE, BE IT RESOLVED, that the Jefferson County Board of Supervisors respectfully requests that state funding for the Jefferson County child support enforcement program be increased by \$5 million in general purpose revenue for each fiscal year of the 2023-25 Wisconsin state budget, which will generate approximately \$9.7 million in additional federal funding each year. This investment will ensure that Wisconsin counties can continue to effectively provide economic support to our children.

BE IT FURTHER RESOLVED that a copy of this resolution be forwarded by the County Clerk to the Governor of the State of Wisconsin, State Senators and State Representatives representing Jefferson County, the Secretary of the Wisconsin Department of Administration, and the Wisconsin Counties Association for consideration.

Fiscal Note: This resolution has no immediate fiscal impact. If the State of Wisconsin adjusts its formula for funding child support in the 2023-25 budget, any corresponding impacts to Jefferson County's budget will be considered by the Finance Committee at that time.

Referred By:
Finance Committee

01-10-2023

REVIEWED: Corporation Counsel: ;Finance Director:

JEFFERSON COUNTY

Insurance rate comparison

<u>Coverage</u>	<u>2021</u>	<u>2022</u>	<u>% change</u>	<u>2022</u>	<u>2023</u>	<u>% change</u>
Property	62,721.00	71,209.00	13.5%	71,209.00	88,229.00	23.9%
Contractors Equipment	14,243.00	11,270.00	-20.9%	11,270.00	14,138.00	25.4%
Crime	10,225.00	10,225.00	0.0%	10,225.00	10,225.00	0.0%
Equipment breakdown	5,487.00	6,913.00	26.0%	6,913.00	8,516.00	23.2%
Liability	258,788.00	293,313.00	13.3%	293,313.00	312,088.00	6.4%
Auto	138,540.00	137,733.00	-0.6%	137,733.00	175,840.00	27.7%
Excess workers comp	41,662.00	43,745.10	5.0%	43,745.10	45,926.00	5.0%
Cyber/Excess Cyber	18,000.00	45,900.00	155.0%	45,900.00	54,345.60	18.4%
Farm Drainage Board Public Officials Liability	1,100.00	1,210.00	10.0%	1,210.00	1,210.00	0.0%
Farm Drainage Board Employment Practices	175.00	175.00	0.0%	175.00	175.00	0.0%
Tanks	<u>3,272.00</u>	<u>3,582.00</u>	9.5%	<u>3,582.00</u>	<u>4,943.00</u>	38.0%
Total premium	<u>556,234.00</u>	<u>627,297.10</u>	12.8%	<u>627,297.10</u>	<u>717,658.60</u>	14.4%
Difference year to year		71,063.10			90,361.50	

**Jefferson County
2024 Budget Calendar**

Description	Date	Regular Finance	Budget Related
Finance releases 5-year capital requests to departments	Friday, March 3, 2023		x
Employee reclassification letter sent out by Human Resources	Monday, March 13, 2023		x
New Position Request Letter sent to Department Heads by HR	Monday, March 13, 2023		x
Employee reclassification requests due to Department Heads	Friday, March 24, 2023		x
Employee reclassification names due to HR from Departments	Tuesday March 28, 2023		x
New Position requests due from Departments to HR	Friday, March 31, 2023		x
Job Description Questionnaires (JDQs) distributed by HR for reclass requests	Friday, March 31, 2023		x
5-year capital requests due from department heads	Friday, April 7, 2023		x
Regular Finance Meeting	Wednesday, April 12, 2023	x	
Employees turn in completed JDQs to department heads	Tuesday, April 11, 2023		x
MIS issues 2023 IT equipment/programming request forms to departments	Friday, April 14, 2023		x
Department Heads turn in reviewed JDQs to Human Resources	Friday, April 14, 2023		x
Dept Heads turn in completed IT equip/Programming request forms to MIS	Monday, May 1, 2023		x
Regular Finance meeting	Wednesday, May 3, 2023	x	
2023 MIS Requested Budget/programming hours reviewed with Administrator	Friday, May 5, 2023		x
MIS reviews departmental IT equipment requests with Administrator	Friday, May 12, 2023		x
Budget town hall meeting with departments and committee chairs	May/June - TBD		x
Preliminary Dept Personnel Budgets available for Courthouse & Sheriff	Friday, June 2, 2023		x
Reclassification requests shared with employees	Friday, June 2, 2023		x
Preliminary dental rates set	Friday, June 2, 2023		x
MIS budget completed	Friday, June 2, 2023		x
Regular Finance meeting	Tuesday, June 13, 2023	x	
Department Head meeting to hand out budget materials/budget guidelines	Wednesday, June 14, 2023		x
May monthly financial reports generated	Wednesday, June 21, 2023		
Final dental rates set	Friday, July 7, 2023		x
Regular Finance meeting	Friday, July 7, 2023	x	
June monthly financial reports generated	Thursday, July 22, 2023		x
Budget requests due to Administrator	Monday, July 31, 2023		x
Regular Finance meeting	Wednesday, August 2, 2023	x	
Regular Finance meeting	Wed., September 6, 2023	x	
Health insurance rates set and updated in Munis	Friday, September 8, 2023		x
WCA Annual Conference	Monday, September 18, 2023		
WCA Annual Conference	Tuesday, September 19, 2023		
Budget Hearings	Monday, September 25, 2023		x

**Jefferson County
2024 Budget Calendar**

Description	Date	Regular Finance	Budget Related
Budget Hearings	Wed., September 27, 2023		x
Budget Hearings	Thurs., September 28, 2023		x
Budget hearings, apply fund balance policy, set tax levy (With Regular Finance Meeting)	Friday, September 29, 2023		x
Present budget and Amendment Procedure to County Board	Tuesday, October 10, 2023		x
Public hearing on budget	Tuesday, October 24, 2023		x
Supervisor budget amendments due to Administration at noon	Monday, November 6, 2023		x
Regular Finance meeting/Supervisor budget amendments	Wed., November 8, 2023	x	x
Budget Adoption by County Board	Tuesday, November 14, 2023		x
County Apportionment Worksheet due to State	Wed., November 15, 2023		x
County Levy Limit Worksheet due to State	Friday, December 15, 2023		x

Jefferson County - Courthouse/LEC - Total Project Budget to Actual Report

	<u>Original Budget</u>	<u>Contract</u>	<u>Change orders</u>	<u>Revised contract</u>	<u>Actual</u>	<u>Variance</u>
Construction Costs - Building Additions & Renovations	38,669,834.00	38,669,834.00	1,868,870.26	40,538,704.26	3,185,282.86	37,353,421.40
MIS Building Demolition & Parking Lot Construction	Future Project Below	Future Project Below				
Construction Contingency	3,750,000.00	3,750,000.00	(1,821,428.15)	1,928,571.85	-	1,928,571.85
BC#1 Site Work-Site Utilities	300,000.00	-		-		
Sub-Total	42,719,834.00	42,419,834.00	47,442.11	42,467,276.11	3,185,282.86	39,281,993.25
Design Fees (Including \$19k Reimburseables Allowance)	2,757,801.00	2,652,550.00	89,500.00	2,742,050.00	2,125,959.25	616,090.75
Construction Materials Testing Allowance (Soils/Steel)	40,000.00	40,000.00	(10,558.50)	29,441.50	-	29,441.50
Owner Moving Costs/Misc. Costs	150,000.00	150,000.00	-	150,000.00	138,740.34	11,259.66
Temporary Office Space	300,000.00	300,000.00	(9,713.92)	290,286.08	279,989.33	10,296.75
Temporary Conditioning of Offices/Flex Spaces	300,000.00	300,000.00	(131.02)	299,868.98	13,866.56	286,002.42
Winter Construction Costs (Additions)	100,000.00	100,000.00	(11,070.00)	88,930.00	47,595.01	41,334.99
Private Utility Relocations	150,000.00	150,000.00	-	150,000.00	-	150,000.00
Security/Cameras/Access	Included in Construction Costs	-	-	-	-	-
Temporary/Interim Workspace Construction (Within Bldg)	100,000.00	100,000.00	-	100,000.00	-	100,000.00
Terrazo Repairs @ Doors (Removal/Patching of 38 Openings)	70,000.00	70,000.00	-	70,000.00	-	70,000.00
Full Terrazo Repairs (Crack Repair & Refinishing)	140,000.00	140,000.00	-	140,000.00	-	140,000.00
Final Building Cleaning	50,000.00	50,000.00	-	50,000.00	-	50,000.00
Jail Rec Yard Buildout - added to Construction Costs via CO	150,000.00	150,000.00	(150,000.00)	-	-	-
Markup/Bond	-	-	(1,030.67)	(1,030.67)	-	(1,030.67)
Potential Levy Funded Items						
Asbestos Abatement/Consulting	581,840.00	581,840.00	-	581,840.00	163,950.34	417,889.66
Audio-Visual/Information Technology/Telecommunications	1,000,000.00	1,000,000.00	1,426,062.00	2,426,062.00	81,750.00	2,344,312.00
Fixtures, Furnishings, & Equipment (Including Exterior)	1,000,000.00	1,000,000.00	-	1,000,000.00	-	1,000,000.00
Paving of East Lot/MIS Bldg Demo & Parking Lot	350,000.00	350,000.00	-	350,000.00	-	350,000.00
Sub-Total	4,481,840.00	4,481,840.00	1,333,057.89	5,725,397.89	725,891.58	4,999,506.31
Total	49,959,475.00	49,554,224.00	1,380,500.00	50,934,724.00	6,037,133.69	44,897,590.31
Funding Sources:						
Series 2021A General Obligation Bonds	(8,000,000.00)	(8,000,000.00)		(8,000,000.00)		
Series 2022A General Obligation Bonds	(28,000,000.00)	(28,000,000.00)		(28,000,000.00)		
American Rescue Plan Act (ARPA) funding	(8,355,000.00)	(8,355,000.00)	(275,000.00)	(8,630,000.00)		
Designated Carryover from 2021	(2,635,000.00)	(2,635,000.00)		(2,635,000.00)		
Working Capital/Fund Balance	(2,969,475.00)	(2,969,475.00)		(2,969,475.00)		
Interest earned on bond proceeds			(400,000.00)	(400,000.00)		
Additional ARPA funding/PILT			(100,000.00)	(100,000.00)		
Bug Tussel bond guarantee fee			(216,000.00)	(216,000.00)		
Jail Assessment fees			(150,000.00)	(150,000.00)		
Difference between project costs and funding sources	-	(405,251.00)	239,500.00	(165,751.00)		

Change orders and funding sources

	<u>Amount</u>	<u>Contingency</u>	<u>Interest on bonds</u>	<u>Bug Tussel fee</u>	<u>ARPA - PILT</u>	<u>ARPA - additional</u>	<u>Jail assessment</u>
Original budget		3,750,000.00	-	-	-	-	-
Additional funding sources		-	400,000.00	216,000.00	100,000.00	275,000.00	150,000.00
1 Earthwork - \$300,000 budgeted	432,010.58	(132,010.58)	-	-	-	-	-
2 Single Ply Membrane (SRS)	69,919.60	(69,919.60)	-	-	-	-	-
3 Parking lot lights	(31,542.30)	31,542.30	-	-	-	-	-
4 A/V work	346,653.97	(346,653.97)	-	-	-	-	-
5 Cast stone/IMP panels	206,058.89	(206,058.89)	-	-	-	-	-
6 Value engineering	(106,050.00)	106,050.00	-	-	-	-	-
7 COC/CS work	74,742.05	(74,742.05)	-	-	-	-	-
8 Temporary heat	4,389.09	(4,389.09)	-	-	-	-	-
9 NE earthwork	13,720.25	(13,720.25)	-	-	-	-	-
10 1000 KW generator	2,961.73	(2,961.73)	-	-	-	-	-
11 Plumbing work	2,444.71	(2,444.71)	-	-	-	-	-
12 Jail recreation yard	182,080.47	(32,080.47)	-	-	-	-	(150,000.00)
13 Increase sump basin size	7,772.58	(7,772.58)	-	-	-	-	-
14 Jail recreation yard	215,436.25	(215,436.25)	-	-	-	-	-
15 delete VAV	(5,881.41)	5,881.41	-	-	-	-	-
16 Boiler upsize/louvers	116,166.01	(116,166.01)	-	-	-	-	-
17 Earthwork/plumbing	47,681.95	(47,681.95)	-	-	-	-	-
18 Earthwork/AT&T	17,928.06	(17,928.06)	-	-	-	-	-
19 Plumbing work	15,393.69	(15,393.69)	-	-	-	-	-
20 Electric work for satellite offices	211,512.00	(211,512.00)	-	-	-	-	-
21 LEC roof	16,930.79	(16,930.79)	-	-	-	-	-
22 Owner allowances	26,605.61	-	-	-	-	-	-
23 Plumbing work (Monona)	(3,962.81)	3,962.81	-	-	-	-	-
24 Owner allowances	5,898.50						
Subtotal - Maas Construction	1,868,870.26	(1,386,366.15)	-	-	-	-	(150,000.00)
AV system	<u>1,426,062.00</u>	<u>(435,062.00)</u>	<u>(400,000.00)</u>	<u>(216,000.00)</u>	<u>(100,000.00)</u>	<u>(275,000.00)</u>	<u>-</u>
Total	3,294,932.26	(1,821,428.15)	(400,000.00)	(216,000.00)	(100,000.00)	(275,000.00)	(150,000.00)
Net contingency remaining		1,928,571.85					

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

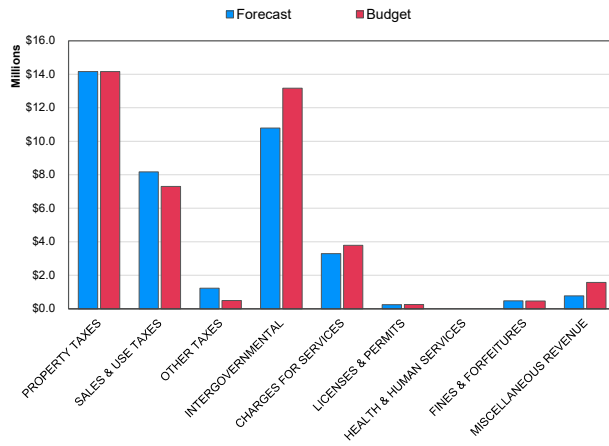
Original Budget	Amendment	Amended Budget	Amount Committed	Amount Spent	Expected Completion	Project Description
-	25	25	25	25	Dec 2024	General administration
550,000	(140,000)	410,000	356,490	356,490	Dec 2024	The County has purchased two triplex housing units to assist with housing for persons that were 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	45,350	Dec-24	Hire an additional full time staff person to assist those veterans that were negatively impacted by COVID-19.
240,000	-	240,000	-	3,942	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	166,252	Jul-24	Technology purchases to support remote work for COVID mitigation or operational recovery
195,000	-	195,000	195,000	31,727	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	293,850	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	17,632	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	129,664	Oct-23	Match for potential DOT/Highway project grants (Infrastructure Bill)
	258,385	258,385	258,385	27,011	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	2,890,635		Total committed/spent to date

General Fund | Financial Forecast

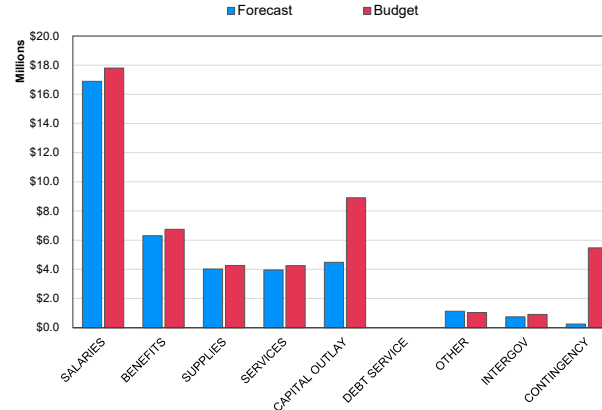
For the Period Ending November 30, 2022

	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
REVENUES						
Property Taxes	\$12,898,537	\$12,981,995	\$1,180,182	\$14,162,176	\$14,162,178	(\$2)
Sales & Use Taxes	5,783,531	6,384,720	1,784,425	8,169,145	7,300,000	869,145
Other Taxes	719,063	1,191,167	36,035	1,227,202	495,150	732,052
Intergovernmental	5,530,841	5,664,302	5,131,507	10,795,810	13,170,380	(2,374,570)
Charges For Services	2,502,964	3,001,007	289,523	3,290,530	3,785,181	(494,651)
Licenses & Permits	230,971	219,476	24,407	243,884	253,910	(10,026)
Health & Human Services	0	0	0	0	0	0
Fines & Forfeitures	434,555	423,379	54,180	477,559	460,100	17,459
Miscellaneous Revenue	1,465,550	1,274,852	(505,889)	768,964	1,576,028	(807,064)
Other Financing Sources	0	0	0	0	0	0
Transfers In	2,333	0	3,494	3,494	3,600	(106)
TOTAL REVENUE	\$29,568,344	\$31,140,898	\$7,997,866	\$39,138,764	\$41,206,527	(\$2,067,763)
EXPENDITURES						
Salaries	\$14,218,952	\$15,274,319	\$1,620,025	\$16,894,344	\$17,804,715	\$910,371
Benefits	5,554,163	5,726,484	575,371	6,301,855	6,746,284	444,429
Supplies	2,956,751	3,444,014	573,342	4,017,357	4,258,634	241,277
Services	3,464,036	3,664,827	295,801	3,960,628	4,255,033	294,405
Capital Outlay	3,187,083	3,952,130	533,813	4,485,943	8,901,515	4,415,572
Debt Service	0	0	0	0	0	0
Other	603,309	1,059,483	69,946	1,129,429	1,036,823	(92,606)
Intergov	731,092	826,383	(83,278)	743,105	912,187	169,082
Contingency	377,143	173,614	80,499	254,113	5,472,469	5,218,356
Transfers Out	300	0	257,755	257,755	(2,892,555)	(3,150,310)
TOTAL EXPENDITURES	\$31,092,829	\$34,121,254	\$3,923,274	\$38,044,528	\$46,495,105	\$8,450,577
SURPLUS / (DEFICIT)	(\$1,524,485)	(\$2,980,356)	\$4,074,591	\$1,094,235	(\$5,288,578)	
ENDING FUND BALANCE	\$33,099,884	\$33,065,787		\$37,140,378	\$30,757,565	\$6,382,813

Revenues by Source



Expenditures by Object



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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	-497,471.04		-45,224.67	91.7%
12201 412100 Sales Taxes From County	-150	0	-150	-168.87		18.87	112.6%
12201 451004 Garnishment Fees	-45	0	-45	.00		-45.00	.0%
12201 451005 Child Support Fees	-750	0	-750	-625.92		-124.08	83.5%
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	-17,937.29		2,937.29	119.6%
12202 451032 Cobra Premium Recovery	-2,600	0	-2,600	-2,847.84		247.84	109.5%
12202 451043 County Board Premiums	0	0	0	-1,234.00		1,234.00	.0%
12202 451045 Employee Premiums	-470,000	0	-470,000	-441,808.58		-28,191.42	94.0%
TOTAL General Fund	-1,031,351	-160,000	-1,191,351	-962,152.54		-229,198.17	%
TOTAL REVENUES	-1,031,351	-160,000	-1,191,351	-962,152.54		-229,198.17	

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ACCOUNTS FOR:
100 General Fund

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12201 Finance							
12201 511110 Salary-Permanent Regular	212,487	0	212,487	196,846.41		15,640.92	92.6%
12201 511210 Wages-Regular	160,599	5,642	166,241	168,227.53		-1,986.13	101.2%
12201 511220 Wages-Overtime	2,162	0	2,162	1,077.89		1,084.23	49.9%
12201 511330 Wages-Longevity Pay	975	0	975	881.25		93.75	90.4%
12201 512141 Social Security	27,759	0	27,759	26,167.87		1,590.66	94.3%
12201 512142 Retirement (Employer)	24,455	0	24,455	22,588.40		1,866.14	92.4%
12201 512144 Health Insurance	46,485	0	46,485	60,367.00		-13,881.52	129.9%
12201 512145 Life Insurance	231	0	231	172.16		58.48	74.6%
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	4,174.42		169.58	96.1%
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	2,357.02		42.98	98.2%
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	1,363.01		-163.01	113.6%
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	2,684.00		-704.00	135.6%
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	539.00		49.00	91.7%
12201 571005 Duplicating Allocation	35	0	35	32.12		2.88	91.8%
12201 571009 MIS PC Group Allocation	11,875	0	11,875	10,885.38		989.62	91.7%
12201 571010 MIS Systems Grp Alloc(ISIS)	3,697	0	3,697	3,388.88		308.12	91.7%
12201 591519 Other Insurance	3,711	0	3,711	3,644.52		66.15	98.2%
12201 594818 Capital Computer	0	160,000	160,000	101,781.26		58,218.74	63.6%
12202 Dental Insurance Allocation							
12202 599982 Retiree Dental Claims	12,000	0	12,000	12,804.10		-804.10	106.7%

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ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
12202 599984 Cobra Dental Claims	6,000	0	6,000	2,777.10		3,222.90	46.3%
12202 599986 Administrative Fees Dental	24,000	0	24,000	22,467.27		1,532.73	93.6%
12202 599989 Employee Dental Claims	444,500	0	444,500	350,089.86		94,410.14	78.8%
12202 599992 Administrative Dental Retiree	1,100	0	1,100	1,588.04		-488.04	144.4%
TOTAL General Fund	1,031,351	165,642	1,196,993	1,075,150.72		120,172.19	%
TOTAL EXPENSES	1,031,351	165,642	1,196,993	1,075,150.72		120,172.19	

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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	440,189.86		40,017.21	91.7%
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	-3,860.09		-1,139.91	77.2%
13201 418100 Interest on Taxes	-250,000	0	-250,000	-286,066.84		36,066.84	114.4%
13201 441030 Ag Use Conversion Penalty	-20,000	0	-20,000	-17,063.30		-2,936.70	85.3%
13201 451007 Treasurers Fees	-500	0	-500	-520.00		20.00	104.0%
13201 481001 Interest & Dividends	-400,000	0	-400,000	-766,827.32		366,827.32	191.7%
13201 481004 Fair Market Value Adjustment	0	0	0	1,611,505.04		-1,611,505.04	.0%
13201 486004 Miscellaneous Revenue	0	0	0	-81.89		81.89	.0%
13202 Tax Deed Expense							
13202 451030 Foreclosure Reimbursement	-2,000	0	-2,000	-11,556.67		9,556.67	577.8%
13202 482002 Rent Of County Property	-3,000	0	-3,000	-8,134.00		5,134.00	271.1%
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	-454.95		-1,545.05	22.7%
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	722,955.47		-1,020,448.40	%
TOTAL REVENUES	-297,493	0	-297,493	722,955.47		-1,020,448.40	

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ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
13201 County Treasurer							
13201 511110 Salary-Permanent Regular	81,058	0	81,058	74,372.56		6,685.04	91.8%
13201 511210 Wages-Regular	55,871	0	55,871	34,968.83		20,902.48	62.6%
13201 511220 Wages-Overtime	10	0	10	166.31		-156.24	%
13201 511330 Wages-Longevity Pay	269	0	269	200.50		68.88	74.4%
13201 512141 Social Security	9,986	0	9,986	7,757.76		2,228.25	77.7%
13201 512142 Retirement (Employer)	8,919	0	8,919	7,130.97		1,787.57	80.0%
13201 512144 Health Insurance	37,478	0	37,478	29,422.43		8,055.36	78.5%
13201 512145 Life Insurance	12	0	12	10.25		1.28	88.9%
13201 512151 HSA Contribution	0	0	0	880.11		-880.11	.0%
13201 512173 Dental Insurance	2,318	0	2,318	1,843.13		475.27	79.5%
13201 521232 Investment Advisor Fees	32,000	0	32,000	38,185.64		-6,185.64	119.3%
13201 531298 United Parcel Service	100	0	100	100.00		100.00	.0%
13201 531311 Postage & Box Rent	8,000	0	8,000	5,532.64		2,467.36	69.2%
13201 531312 Office Supplies	1,000	0	1,000	575.85		424.15	57.6%
13201 531313 Printing & Duplicating	200	0	200	45.09		154.91	22.5%
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	431.75		39.25	91.7%
13201 571005 Duplicating Allocation	127	0	127	116.38		10.62	91.6%
13201 571009 MIS PC Group Allocation	8,750	0	8,750	8,020.87		729.13	91.7%
13201 571010 MIS Systems Grp Alloc(ISIS)	1,648	0	1,648	1,510.63		137.37	91.7%
13201 591519 Other Insurance	1,276	0	1,276	1,329.13		-52.83	104.1%
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%

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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	-2,612.41		7,612.41	52.2%
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	216,469.39		81,023.54	%
TOTAL EXPENSES	297,493	0	297,493	216,469.39		81,023.54	

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ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
11301 Child Support							
11301 411100 General Property Taxes	-151,107	0	-151,107	-138,514.97		-12,592.25	91.7%
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	-13,715.48		-1,184.52	92.1%
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	-996,092.36		-226,723.86	%
TOTAL REVENUES	-1,205,429	-17,387	-1,222,816	-996,092.36		-226,723.86	

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ACCOUNTS FOR:	ORIGINAL	TRANFRS/ ADJSTMTS	REVISED	ACTUALS	ENCUMBRANCES	AVAILABLE	PCT
100 General Fund	APPROP		BUDGET			BUDGET	USED
11301 Child Support							
11301 511110 Salary-Permanent Regular	280,849	0	280,849	276,207.85		4,641.50	98.3%
11301 511210 Wages-Regular	512,437	0	512,437	452,461.21		59,976.00	88.3%
11301 511220 Wages-Overtime	2,594	0	2,594	2,365.05		228.65	91.2%
11301 511330 Wages-Longevity Pay	1,999	0	1,999	1,501.25		497.50	75.1%
11301 512141 Social Security	58,931	0	58,931	52,501.69		6,429.79	89.1%
11301 512142 Retirement (Employer)	51,862	0	51,862	45,765.59		6,096.52	88.2%
11301 512144 Health Insurance	155,995	0	155,995	129,876.43		26,118.77	83.3%
11301 512145 Life Insurance	329	0	329	238.35		90.50	72.5%
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	10,450.64		812.56	92.8%
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	4,071.00		2,429.00	62.6%
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	18,153.93		-2,026.93	109.6%
11301 531310 Postage Special	275	0	275	243.79		31.21	88.7%
11301 531311 Postage & Box Rent	17,200	0	17,200	15,699.87		1,500.13	91.3%
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	1,206.71		3,501.29	25.6%
11301 531314 Small Items Of Equipment	900	0	900	522.67		377.33	58.1%
11301 531321 Publication Of Legal Notice	835	0	835	760.00		75.00	91.0%
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	1,863.00		877.00	68.0%
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 Extraditions	8,700	0	8,700	.00		8,700.00	.0%
11301 533225 Telephone & Fax	500	0	500	170.87		329.13	34.2%
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	1,834.25		166.75	91.7%
11301 571005 Duplicating Allocation	834	0	834	764.50		69.50	91.7%
11301 571009 MIS PC Group Allocation	27,500	0	27,500	25,208.37		2,291.63	91.7%

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Jefferson County
FLEXIBLE PERIOD REPORT

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FROM 2022 01 TO 2022 11

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	8,369.13		760.87	91.7%
11301 591519 Other Insurance	7,980	0	7,980	7,729.04		251.33	96.9%
TOTAL General Fund	1,205,429	17,387	1,222,816	1,082,969.72		134,858.50	%
TOTAL EXPENSES	1,205,429	17,387	1,222,816	1,082,969.72		134,858.50	

**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	