

Finance Committee Agenda

Jefferson County

Jefferson County Workforce Building

864 Collins Road, Room 12

Jefferson, WI 53549

***REVISED 04-10-2023**

Date: Wednesday, April 12, 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 March 8, 2023
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 funding for Phase III of the Interurban Trail
9. Discussion and possible action on funding for additional Fair Park staff
10. Discussion and possible action on Intergovernmental Agreement with the City of Watertown to provide Water Quality Trading Technical Services
11. Discussion and possible action on reclassification of Project and Relations Analyst position in the Administration department
12. Discussion and possible action on first right of refusal for 683 N. Watertown Road, Jefferson, WI
13. Discussion and possible action on use of funds from sale of County Farmland
14. ***Discussion and possible action on amending the 2023 budget for the Economic Development department**
15. Discussion and possible action on status of Courthouse/Sheriff/Jail improvement project and 2021A and 2022A bond funds
16. Discussion and possible action on update on American Rescue Plan Act funding
17. Discussion and possible action on claims against Jefferson County
18. 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
19. 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
20. Reconvene in open session for action on closed session items if necessary
21. Discussion and possible action on 2023 projections of budget vs. actual revenues and expenditures
22. Review of the financial statements and department update for January/February 2023-Finance Department
23. Review of the financial statements and department update for January/February 2023-Treasurer's Office
24. Review of the financial statements and department update for January/February 2023-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, May 3, 2023 (Regular Meeting)

Tuesday, June 13, 2023 (Regular Meeting)

Wednesday, July 5, 2023 (Regular Meeting)

Join Zoom Meeting

<https://us06web.zoom.us/j/87697754337?pwd=cnVKMzd0TkZFY3RPRHpxMW5kTGxVdz09>

Meeting ID: 876 9775 4337

Passcode: Meet2022

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

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

RESOLUTION NO. 2022-___

Entering into an Intergovernmental Agreement with the City of Watertown for Water Quality Trading Technical Services

Executive Summary

Water quality trading is an approach that is used in Wisconsin as a means for municipalities and industries to be compliant with water quality-based permit limits regulated by the Wisconsin Department of Natural Resources. Trading enables a municipality or industry facing high pollutant reduction costs to compensate another party to implement less costly pollutant reductions. The trade results in overall water quality benefits and the pollutant reductions are typically more than what is required. The City of Watertown has committed to water quality trading to fulfill its phosphorus and total suspended solids (sediment) compliance obligations for the City's Department of Natural Resources' stormwater permit. The City will implement stormwater management practices that will achieve a portion of the required phosphorus and sediment reductions. To meet the permit obligations, additional reductions will be needed in agricultural areas within two watersheds in Jefferson County.

The Jefferson County Land and Water Conservation Department routinely works with agricultural producers on implementing conservation practices that reduce phosphorus and sediment delivery to waterways. As such, the Land and Water Conservation Department can provide its planning and technical expertise to identify and implement practices that will benefit both agricultural landowners and the City of Watertown.

This resolution includes the adoption of the Intergovernmental Agreement and a budget amendment for the 2023 Land and Water Conservation Department budget. The Intergovernmental Agreement covers roles and responsibilities of both the County and the City for the water quality trading program. It also details that the City will compensate the County for the work performed based on time and material costs for implementing the program.

The Land and Water Conservation Committee, the Executive Committee, and the Finance Committee considered this resolution and the draft Intergovernmental Agreement at their meetings on March 15, 2023, March 29, 2023, and April 12, 2023 respectively, and recommended forwarding to the County Board for approval.

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

WHEREAS, the City of Watertown and the Jefferson County Land and Water Conservation Department drafted an Intergovernmental Agreement to detail work on a water quality trading program for the City's stormwater permit with the Department of Natural Resources, and

WHEREAS, the Jefferson County Land and Water Conservation Department will provide conservation practice implementation work and charge the City of Watertown for time

and materials during the term of the contract and any extensions, and

WHEREAS, the Jefferson County Land and Water Conservation Department 2023 Budget needs to be amended to account for \$12,000 of income and expenditures related to this project.

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board of Supervisors hereby authorizes the County Administrator to enter into an Intergovernmental Agreement with the City of Watertown for water quality trading technical services.

BE IT FURTHER RESOLVED, that the Jefferson County Board of Supervisors hereby approves the amendment of the 2023 Land and Water Conservation Department budget to include \$12,000 for the implementation of the water quality trading program.

Fiscal Note: This is a budget amendment that increases revenue by \$12,000 and will offset existing staff time and expenses. County Board approval requires a two-thirds vote of the entire membership of the County Board (20 members of the 30-member County Board must vote in favor of the budget amendment).

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

Referred By
Land and Water Conservation Committee
Executive Committee
Finance Committee

04-18-2023

REVIEWED: Corporation Counsel: _____; Finance Director: _____

**INTERGOVERNMENTAL AGREEMENT BETWEEN JEFFERSON COUNTY AND
THE CITY OF WATERTOWN REGARDING TECHNICAL SERVICES FOR WATER QUALITY TRADING**

This Agreement is made and entered into as of the 18th day of April, 2023, by and between the County of Jefferson, Wisconsin, (the County) and the City of Watertown, Wisconsin, (the City), to establish terms and conditions related to technical services assistance for water quality trading.

RECITALS

WHEREAS, The City has committed to Water Quality Trading to fulfill its Phosphorus and Total Suspended Solids (“TSS”) compliance obligations under its Wisconsin Pollution Discharge Elimination System (“WPDES”) Municipal Separate Storm Sewer System (MS4) permit and the Rock River Total Maximum Daily Load study; and

WHEREAS, The County provides planning and technical assistance to municipalities such as the City, agricultural landowners and producers for the implementation of conservation practices that reduce sediment and nutrients (including phosphorous) from entering waterways as well as distributing financial payments to agricultural landowners for the implementation of conservation practices; and

WHEREAS, The City desires to obtain assistance from the County to implement Water Quality Trading projects.

AGREEMENT

NOW, THEREFORE, in consideration of the mutual covenants and agreements contained herein, the receipt and sufficiency of which is hereby acknowledged, the City and the County (hereinafter referred to collectively as “Parties”) do hereby covenant and agree as follows:

1. **Authority.** This Agreement is entered into pursuant to § 66.0301, Wis. Stats., regarding intergovernmental cooperation and, therefore, should be liberally construed to accomplish its intended purposes. In addition, the undersigned representatives of the City and the County represent that they have been duly authorized by their respective governing bodies to execute this Agreement.
2. **Definitions.**
 - A. “HUC 12” shall mean the 12-digit Hydrologic Unit Code subbasin.
 - B. “Project Sites” shall mean locations where conservation practices or engineered solutions can be implemented to achieve Phosphorus and TSS reductions within the Department of Natural Resources (DNR) approved TMDL subwatershed.
 - C. “Projects” shall mean conservation practices or engineered solutions that are implemented at Project Sites to achieve Phosphorus and TSS reductions within the DNR approved TMDL subwatershed.

- D. "MS4 Permit" shall mean the Municipal Separate Storm Sewer System Permit received by the City of Watertown with the most recent effective date of May 1, 2019 and as that permit may be renewed or amended to comply with the requirements of the Wisconsin Department of Natural Resources ("DNR").
 - E. "Practice Plans" shall mean plans approved by the DNR that explain how a Project will be implemented and maintained by landowners to reduce Phosphorus and TSS at the identified Project Site.
 - F. "TMDL" shall mean the Rock River Total Maximum Daily Load study approved September 28, 2011 by United States Environmental Protection Agency.
 - G. "TSS" shall mean Total Suspended Solids.
- 3. Phosphorus Reduction Goal.** The goal of the Agreement is to identify and install Projects in the Rock River Total Maximum Daily Load Subwatersheds 28 and 29 within Jefferson County that result in Phosphorus and Total Suspended Solids (TSS) reductions, as calculated using SNAP Plus or other models agreed to by the City, the County and DNR, by an amount approved by the City of Watertown Public Work's Commission to comply with the City's MS4 Permit. The City reserves the right to adjust the 5-year goal amount to focus on and ensure compliance with Phosphorus discharge limits in the City's MS4 permit.
- 4. Roles and Responsibilities of the County.** The County will provide the following services:
- A. Identify Project Sites that will enable achievement of the Phosphorus and TSS Reduction Goal and provide a list of such Project Sites to the City for evaluation for water quality trading for MS4 permit compliance.
 - B. Work with landowners to develop Practice Plans and submit such Practice Plans to the City for review and approval.
 - C. Draft agreements between the City and landowners for the Projects approved by the City to be installed and maintained. These agreements shall state the Phosphorus and TSS reductions generated by each Project and the number of credits available for use by the City to comply with its WPDES permit.
 - D. Attend agreement signing between the City and landowners in order to answer any questions related to the practice, installation, and maintenance.
 - E. Provide technical assistance and oversight on installation and maintenance of approved Projects.
 - F. Complete final inspection of installed projects. Complete Management Practice Registration form based on final inspection and submit to the City within 15 days of completion of inspection.

- G. Calculate modeled Phosphorus and TSS reductions for Projects based on SNAP Plus or other agreed upon models.
- H. Verify the status of installed Projects by conducting annual visits at Project Sites for the life of the Project and documenting such visits, including through photographic evidence of the Project where practicable. Communicate any maintenance needs to landowner and City.
- I. Provide an annual report to the City by February 15 of each year throughout the term of this Agreement summarizing activities conducted in the previous year, including the locations of installed Projects, the type of practices installed at each Project Site, inspections, site visits, any required or completed maintenance and other relevant information necessary for Project verification.

5. Roles and Responsibilities of the City. The City will:

- A. Review Project Sites identified by the County and determine whether to pursue identified Projects for WPDES permit compliance.
- B. Submit Management Practice Registration to DNR for final approval.
- C. Sign agreements with landowners. The agreements shall be recorded in accordance with Section 4(B) to ensure maintenance of the practices for the duration of the agreement. Written documentation of these agreements shall be submitted to the DNR as part of the Management Practice Registration.
- D. Record trade agreements between the City and landowners as a deed restriction. The agreements will be recorded with the Jefferson County Register of Deeds. Each trade agreement shall be for a term of at least 5 years and no more than 15 years.
- E. Compensate landowners for the Projects that have approved trade agreements according to the terms of each trade agreement.
- F. Compensate the County for the services identified in Section 4 according to the terms in Section 6 of this agreement.

6. Compensation for Projects, Staff Support and Related Expenses. The City shall compensate the County for services performed under this Agreement. Compensation under this Agreement shall be calculated on a time and materials basis. The County shall submit an invoice to the City quarterly.

The preliminary fee to be paid to Jefferson County is estimated not to exceed \$12,000 in the first year of the program. Future program costs will be estimated based on project work and past expenses. Actual fee will be determined by final Project costs.

7. **Performance.** Unless otherwise agreed to in writing, the County shall furnish all services, supplies, tools, and equipment to accomplish the services established in Section 4 in a professional manner.
8. **Permits, Laws, Regulations, and Public Ordinances.** The County shall obtain and comply with all federal, state, and local statutes, rules, regulations, and ordinances related to the County's performance of its services under Section 4 of this Agreement. The landowners will be required to obtain any necessary permits for installation, implementation, and maintenance of Projects in accordance with the terms of their trade agreements.
9. **Severability.** The invalidity, illegality or unenforceability of any provision of this Agreement or the occurrence of any event rendering any portion or provision of this Agreement void, shall in no way affect the validity or enforceability of any other provision of this Agreement. Any void provision shall be deemed severed from this Agreement and the balance of this Agreement shall be construed and enforced as if it did not contain the particular portion or provision deemed to be void. The parties agree to amend this Agreement to replace any stricken provision with a valid provision that comes as close as possible to the intent of the stricken provision. The provisions of this Article shall not prevent this entire Agreement from being void should a provision which is of essence to this Agreement be deemed void.
10. **Challenge to Agreement.** In the event of cause of action by a third party challenging the validity or enforceability of this Agreement or any of its provisions, the County and the City shall cooperate fully to vigorously defend the Agreement. No settlement of any such action shall be permitted without the written approval of both parties. This Agreement is for the exclusive benefit of the parties and their successors and shall not be deemed to give any legal or equitable right, remedy, or claim to any other person or entity. The enforceability of this Agreement shall not be affected by changes in elected officials.
11. **Assignment.** No party shall assign any rights or responsibilities under this Agreement to a third party without the prior written consent of the other party.
12. **Termination Notice.** Either party may initiate termination of this agreement by providing notice to the other party on or before June 1 of a given year. Within 30 days of June 1 after a termination notice has been provided, the County will provide a status of all pending applications that have not resulted in a Recorded Practice Plan to the City. The County's obligations contained in Section 4 will cease upon the City's receipt of the Status update.
13. **Term.** This Agreement shall remain in effect from the date of execution until the last annual inspection has been completed for a trade agreement that was developed under the term of this Agreement.
14. **Giving Notice.** Whenever any provision of this Agreement requires the giving of written notice, it shall be deemed to have been validly given if delivered in person to or if delivered at or sent by registered or certified mail postage prepaid to:

For the City: Stormwater Project Manager, City of Watertown, 106 Jones St., P.O. Box 477, Watertown, Wisconsin 53094-0477.

For Jefferson County: Director, Jefferson County Land and Water Conservation Department, 311 S. Center Ave., Jefferson, Wisconsin 53549.

15. Complete Agreement and Future Amendments. This document is a complete and final Agreement and supersedes any oral agreements or other negotiations which may conflict with the terms of this Agreement. Either party may request a modification of this Agreement at any time. Any modification of the terms of this Agreement shall be in writing in the form of an Addendum to this Agreement and approved by both the City and the County.

IN WITNESS WHEREOF, the Parties have caused their properly authorized representatives to execute and seal this Agreement on the date as set forth above.

CITY OF WATERTOWN

COUNTY OF JEFFERSON

By: _____
Emily McFarland, Mayor

By: _____
Benjamin Wehmeier, County Administrator

ATTEST:

By: _____
Megan Dunneisen, City Clerk

APPROVED AS TO FORM:

By: _____
Steven T. Chesebro, City Attorney

I hereby certify that there are sufficient funds available to pay the liability incurred by the City of Watertown pursuant to this agreement.

By: _____
Mark Stevens, City Treasurer

**JEFFERSON COUNTY
BUDGET ADJUSTMENT OR AMENDMENT REQUEST**

<u>Adjustment</u>	<u>Description</u>	<u>Approval Level</u>
<input type="checkbox"/> Level 1	Adjustments of operating appropriations up to \$4,999 from one account to another <u>within</u> the department's budget	Department Head
<input type="checkbox"/> Level 2	<input type="checkbox"/> a. Adjustments of operating appropriations over \$5,000 and up from one account to another <u>within</u> the department's budget.	Administrator
	<input type="checkbox"/> b. Substitution of capital items or adjustment of operating to capital appropriations up to \$24,999 from one account to another <u>within</u> the department's budget.	Administrator
	<input type="checkbox"/> c. Transfers between departments within a budgetary function of up to \$24,999.	Administrator
<input type="checkbox"/> Level 3	Amendments of operating or capital appropriations needing additional funding from contingency funds from that are under 10% of the funds originally appropriated for an individual department.	Finance Committee
<input checked="" type="checkbox"/> Level 4	<input type="checkbox"/> a. Amendments of operating or capital appropriations needing additional funding from contingency funds from that are over 10% of the funds originally appropriated for an individual department.	County Board
	<input checked="" type="checkbox"/> b. New programs in a department that were not originally budgeted through increase in expenses with offsetting increase in revenue for that program. (i.e. grant funding or donations)	County Board
	<input type="checkbox"/> c. Substitution of capital items or adjustment of operating to capital appropriations over \$25,000 from one account to another <u>within</u> the department's budget.	County Board
	<input type="checkbox"/> d. Amendments of operating or capital appropriations needing funding from general fund balance.	County Board

Increase	Decrease	Account #	Account Title	Amount
<input checked="" type="checkbox"/>	<input type="checkbox"/>	12401.472337.24407	Municipal Revenue	\$12,000
<input checked="" type="checkbox"/>	<input type="checkbox"/>	12401.531351.24407	Gas/Diesel	\$430
<input checked="" type="checkbox"/>	<input type="checkbox"/>	12401.531311.24407	Postage	\$60
<input checked="" type="checkbox"/>	<input type="checkbox"/>	12401.531312.24407	Office Supplies	\$25
<input checked="" type="checkbox"/>	<input type="checkbox"/>	12401.531313.24407	Printing	\$25
<input checked="" type="checkbox"/>	<input type="checkbox"/>	12401.594950.24407	Operating Reserve	\$11,460

Description of Adjustment:

Income and expenditures for a water quality trading program with the City of Watertown. An Intergovernmental Agreement details the work and that the City will reimburse the County for staff time and project expenses.
A new project code will be needed.

Department Head Signature Patricia Cenzo Date 3/13/2023
County Administrator Signature _____ Date _____

- 1) Salaries and Fringes are not included as operating above, any changes to salaries and fringes must be discussed with the County Administrator.
- 2) The County Administrator shall make the determination if the budget adjustment needs to go to the County Board.
- 3) Any items \$5,000 and above must be capitalized.

Agricultural Land Sales: Land without Buildings and Improvements (data from Wisconsin Agricultural Statistics)

Date	Agricultural land continuing in agricultural use			Agricultural land being diverted to other uses			Range of land continuing in ag use	
	# of transactions	Acres sold	\$/acre	# of transactions	Acres sold	\$/acre	Lowest Price	Highest Price
2021	18	956	\$6,676	2	58	\$8,726	\$4,000	\$10,000
2020	15	803	\$7,525	1	27	\$4,500	\$4,404	\$15,250
2019	14	797	\$6,686				\$5,051	\$15,000

**JEFFERSON COUNTY
BOND PROCEEDS REPORT
as of April 7, 2023**

	Grand Total
<u>Series 2020A</u>	
Proceeds	\$ (7,600,000.00)
Issue Costs	76,325.00
Paid Expenditures	<u>6,634,090.74</u>
Proceeds remaining	(889,584.26)
Encumbrances	<u>808,129.93</u>
Proceeds remaining	\$ (81,454.33)
Related revenue	<u>-</u>
Total project funds	<u><u>\$ (81,454.33)</u></u>
<u>Series 2021 A</u>	
Proceeds	\$ (8,000,000.00)
Issue Costs	81,920.00
Paid Expenditures	<u>7,918,080.00</u>
Proceeds remaining	-
Encumbrances	<u>-</u>
Proceeds remaining	<u>\$ -</u>
<u>Series 2022 A</u>	
Proceeds	\$ (28,000,000.00)
Issue Costs	147,244.00
Paid Expenditures	<u>5,595,286.98</u>
Proceeds remaining	(22,257,469.02)
Encumbrances	<u>-</u>
Proceeds remaining	\$ (22,257,469.02)

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

As of April 7, 2023

	Original Budget	Contract	Change orders	Revised contract	Actual	Variance
Construction Costs - Building Additions & Renovations	38,669,834.00	38,669,834.00	2,145,384.12	40,815,218.12	9,822,045.97	30,993,172.15
MIS Building Demolition & Parking Lot Construction	Future Project Below	Future Project Below				
Construction Contingency	3,750,000.00	3,750,000.00	(2,035,228.19)	1,714,771.81	-	1,714,771.81
BC#1 Site Work-Site Utilities	300,000.00	-		-		
Sub-Total	42,719,834.00	42,419,834.00	110,155.93	42,529,989.93	9,822,045.97	32,707,943.96
Design Fees (Including \$19k Reimbursables Allowance)	2,757,801.00	2,652,550.00	89,500.00	2,742,050.00	2,326,220.40	415,829.60
Construction Materials Testing Allowance (Soils/Steel)	40,000.00	40,000.00	(36,286.88)	3,713.12	-	3,713.12
Owner Moving Costs/Misc. Costs	150,000.00	150,000.00	-	150,000.00	179,474.53	(29,474.53)
Temporary Office Space	300,000.00	300,000.00	(14,743.92)	285,256.08	351,088.28	(65,832.20)
Temporary Conditioning of Offices/Flex Spaces	300,000.00	300,000.00	(5,363.02)	294,636.98	18,416.52	276,220.46
Winter Construction Costs (Additions)	100,000.00	100,000.00	(36,215.79)	63,784.21	58,203.86	5,580.35
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	876.00	139,124.00
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	-	-	(2,608.32)	(2,608.32)	-	(2,608.32)
Issue costs	-	-	-	-	229,164.00	(229,164.00)
Investment advisor fees	-	-	-	-	4,777.03	(4,777.03)
						-
Potential Levy Funded Items						
Asbestos Abatement/Consulting	581,840.00	581,840.00	-	581,840.00	252,495.49	329,344.51
Audio-Visual/Information Technology/Telecommunications	1,000,000.00	1,000,000.00	1,426,062.00	2,426,062.00	463,084.92	1,962,977.08
Fixtures, Furnishings, & Equipment (Including Exterior)	1,000,000.00	1,000,000.00	-	1,000,000.00	10,050.00	989,950.00
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	1,270,344.07	5,662,684.07	1,567,630.63	4,095,053.44
Total	49,959,475.00	49,554,224.00	1,380,500.00	50,934,724.00	13,715,897.00	37,218,827.00
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	-	-	-	-	-	-
25 Drywall and Steel Studs	(14,544.00)	14,544.00	-	-	-	-	-
26 Demo/Masonry/Electric	27,180.62	(27,180.62)	-	-	-	-	-
27 MC cable credit	(35,602.50)	35,602.50	-	-	-	-	-
28 Reuse 5" sanitary sewer	36.07	(36.07)	-	-	-	-	-
29 Concrete/plumbing/HVAC	12,656.65	(12,656.65)	-	-	-	-	-
30 Owner allowances	24,840.06	-	-	-	-	-	-
31 Floor drains	1,508.77	(1,508.77)	-	-	-	-	-
32 CCAP changes	19,273.64	(19,273.64)	-	-	-	-	-
33 TP dispensers	(2,061.41)	2,061.41	-	-	-	-	-
34 Steel plate masonry reinforcing	2,483.20	(2,483.20)	-	-	-	-	-
35 Plumbing work	(9,366.35)	9,366.35	-	-	-	-	-
36 Owner allowances	21,988.38	-	-	-	-	-	-
37 Fuel tank enclosure/hose bib	63,891.26	(63,891.26)	-	-	-	-	-
38 Demo hearing room wall	6,459.22	(6,459.22)	-	-	-	-	-
39 Jail threshold speakers	10,489.34	(10,489.34)	-	-	-	-	-
40 Additional bentonite grout	9,616.02	(9,616.02)	-	-	-	-	-
41 Replace exterior faucet	537.84	(537.84)	-	-	-	-	-
42 Door/hardware changes	1,470.98	(1,470.98)	-	-	-	-	-
43 Owner allowances	15,885.38	-	-	-	-	-	-
44 Steel plate masonry reinforcing	73,384.20	(73,384.20)	-	-	-	-	-
45 Roof conditions consultant	5,669.64	(5,669.64)	-	-	-	-	-
46 Detention hardware	2,326.11	(2,326.11)	-	-	-	-	-
47 LEC restroom - ADA	38,390.74	(38,390.74)	-	-	-	-	-
Subtotal - Maas Construction	2,145,384.12	(1,600,166.19)	-	-	-	-	(150,000.00)
AV system	1,426,062.00	(435,062.00)	(400,000.00)	(216,000.00)	(100,000.00)	(275,000.00)	-
Total	3,571,446.12	(2,035,228.19)	(400,000.00)	(216,000.00)	(100,000.00)	(275,000.00)	(150,000.00)
Net contingency remaining		1,714,771.81					

04/06/2023
10:52:43

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 1
glflxrpt

FROM 2023 01 TO 2023 01

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
12201 Finance							
12201 411100 General Property Taxes	-621,030	0	-621,030	-51,752.52		-569,277.70	8.3%
12201 412100 Sales Taxes From County	-150	0	-150	-10.00		-140.00	6.7%
12201 424001 22218 Federal Grants	-50,000	0	-50,000	.00		-50,000.00	.0%
12201 451004 Garnishment Fees	-45	0	-45	.00		-45.00	.0%
12201 451005 Child Support Fees	-750	0	-750	-59.12		-690.88	7.9%
12201 451312 Emp Payroll Charges	-110	0	-110	.00		-110.00	.0%
12201 699999 Budgetary Fund Balance	0	-15,000	-15,000	.00		-15,000.00	.0%
12202 Dental Insurance Allocation							
12202 451026 Retiree Ins Premium Recovery	-15,000	0	-15,000	.00		-15,000.00	.0%
12202 451032 Cobra Premium Recovery	-2,600	0	-2,600	-43.86		-2,556.14	1.7%
12202 451043 County Board Premiums	-1,105	0	-1,105	-86.86		-1,018.14	7.9%
12202 451045 Employee Premiums	-470,000	0	-470,000	-44,776.68		-425,223.32	9.5%
TOTAL General Fund	-1,160,790	-15,000	-1,175,790	-96,729.04		-1,079,061.18	%
TOTAL REVENUES	-1,160,790	-15,000	-1,175,790	-96,729.04		-1,079,061.18	

04/06/2023
10:59:00

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 1
glflxrpt

FROM 2023 01 TO 2023 02

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
12201 Finance							
12201 411100 General Property Taxes	-621,030	0	-621,030	-103,505.04		-517,525.18	16.7%
12201 412100 Sales Taxes From County	-150	0	-150	-23.38		-126.62	15.6%
12201 424001 22218 Federal Grants	-50,000	0	-50,000	.00		-50,000.00	.0%
12201 451004 Garnishment Fees	-45	0	-45	.00		-45.00	.0%
12201 451005 Child Support Fees	-750	0	-750	-107.12		-642.88	14.3%
12201 451312 Emp Payroll Charges	-110	0	-110	.00		-110.00	.0%
12201 699999 Budgetary Fund Balance	0	-15,000	-15,000	.00		-15,000.00	.0%
12202 Dental Insurance Allocation							
12202 451026 Retiree Ins Premium Recovery	-15,000	0	-15,000	.00		-15,000.00	.0%
12202 451032 Cobra Premium Recovery	-2,600	0	-2,600	-87.72		-2,512.28	3.4%
12202 451043 County Board Premiums	-1,105	0	-1,105	-129.86		-975.14	11.8%
12202 451045 Employee Premiums	-470,000	0	-470,000	-82,431.49		-387,568.51	17.5%
TOTAL General Fund	-1,160,790	-15,000	-1,175,790	-186,284.61		-989,505.61	%
TOTAL REVENUES	-1,160,790	-15,000	-1,175,790	-186,284.61		-989,505.61	

04/06/2023
10:53:38

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 1
glflxrpt

FROM 2023 01 TO 2023 01

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
12201 Finance							
12201 511110 Salary-Permanent Regular	224,538	0	224,538	18,943.35		205,594.63	8.4%
12201 511210 Wages-Regular	177,653	0	177,653	14,653.44		162,999.11	8.2%
12201 511220 Wages-Overtime	2,426	0	2,426	.00		2,425.81	.0%
12201 511330 Wages-Longevity Pay	600	0	600	.00		600.00	.0%
12201 512141 Social Security	28,647	0	28,647	2,449.05		26,198.37	8.5%
12201 512142 Retirement (Employer)	27,555	0	27,555	2,284.59		25,270.11	8.3%
12201 512144 Health Insurance	89,063	0	89,063	6,528.14		82,534.98	7.3%
12201 512145 Life Insurance	165	0	165	13.37		151.27	8.1%
12201 512173 Dental Insurance	4,344	0	4,344	439.58		3,904.42	10.1%
12201 521213 Accounting & Auditing	23,392	0	23,392	.00		23,392.00	.0%
12201 521219 Other Professional Serv	3,720	0	3,720	1,956.00		1,764.00	52.6%
12201 521296 Computer Support	3,550	0	3,550	1,087.66		2,462.34	30.6%
12201 531303 Computer Equipmt & Software	1,500	0	1,500	.00		1,500.00	.0%
12201 531303 22218 Computer Equipmt & Soft	50,000	0	50,000	20,288.48		29,711.52	40.6%
12201 531311 Postage & Box Rent	2,400	0	2,400	662.25		1,737.75	27.6%
12201 531312 Office Supplies	2,600	0	2,600	32.07		2,567.93	1.2%
12201 531313 Printing & Duplicating	1,200	0	1,200	.00		1,200.00	.0%
12201 531324 Membership Dues	1,000	0	1,000	640.00		360.00	64.0%
12201 532325 Registration	2,340	0	2,340	970.00		1,370.00	41.5%
12201 532334 Commercial Travel	1,200	0	1,200	592.96		607.04	49.4%
12201 532335 Meals	300	0	300	.00		300.00	.0%
12201 532336 Lodging	2,200	0	2,200	.00		2,200.00	.0%
12201 533225 Telephone & Fax	100	0	100	.00		100.00	.0%
12201 535242 Maintain Machinery & Equip	700	0	700	106.33		593.67	15.2%
12201 571004 IP Telephony Allocation	531	0	531	44.25		486.75	8.3%
12201 571005 Duplicating Allocation	452	0	452	37.67		414.33	8.3%
12201 571009 MIS PC Group Allocation	11,413	0	11,413	951.08		10,461.92	8.3%
12201 571010 MIS Systems Grp Alloc(ISIS)	3,771	0	3,771	314.25		3,456.75	8.3%
12201 591519 Other Insurance	4,726	0	4,726	349.10		4,376.90	7.4%
12201 594818 Capital Computer	0	15,000	15,000	4,922.17		10,077.83	32.8%
12202 Dental Insurance Allocation							
12202 599982 Retiree Dental Claims	12,000	0	12,000	-231.25		12,231.25	1.9%
12202 599984 Cobra Dental Claims	6,000	0	6,000	17.04		5,982.96	.3%
12202 599986 Administrative Fees Dental	24,000	0	24,000	1,997.94		22,002.06	8.3%
12202 599989 Employee Dental Claims	445,605	0	445,605	29,570.75		416,034.25	6.6%

04/06/2023
10:53:40

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 2
glflxprt

FROM 2023 01 TO 2023 01

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12202 599992 Administrative Dental Retiree	1,100	0	1,100	.00		1,100.00	.0%
TOTAL General Fund	1,160,790	15,000	1,175,790	109,620.27		1,066,169.95	%
TOTAL EXPENSES	1,160,790	15,000	1,175,790	109,620.27		1,066,169.95	

04/06/2023
10:59:43

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 1
glflxrpt

FROM 2023 01 TO 2023 02

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
12201 Finance							
12201 511110 Salary-Permanent Regular	224,538	0	224,538	36,053.37		188,484.61	16.1%
12201 511210 Wages-Regular	177,653	0	177,653	27,888.71		149,763.84	15.7%
12201 511220 Wages-Overtime	2,426	0	2,426	2.14		2,423.67	.1%
12201 511330 Wages-Longevity Pay	600	0	600	.00		600.00	.0%
12201 512141 Social Security	28,647	0	28,647	4,660.06		23,987.36	16.3%
12201 512142 Retirement (Employer)	27,555	0	27,555	4,348.22		23,206.48	15.8%
12201 512144 Health Insurance	89,063	0	89,063	12,424.50		76,638.62	14.0%
12201 512145 Life Insurance	165	0	165	26.74		137.90	16.2%
12201 512173 Dental Insurance	4,344	0	4,344	801.58		3,542.42	18.5%
12201 521213 Accounting & Auditing	23,392	0	23,392	1,767.15		21,624.85	7.6%
12201 521219 Other Professional Serv	3,720	0	3,720	1,956.00		1,764.00	52.6%
12201 521296 Computer Support	3,550	0	3,550	1,087.66		2,462.34	30.6%
12201 531303 Computer Equipmt & Software	1,500	0	1,500	60.99		1,439.01	4.1%
12201 531303 22218 Computer Equipmt & Soft	50,000	0	50,000	20,288.48		29,711.52	40.6%
12201 531311 Postage & Box Rent	2,400	0	2,400	941.85		1,458.15	39.2%
12201 531312 Office Supplies	2,600	0	2,600	41.82		2,558.18	1.6%
12201 531313 Printing & Duplicating	1,200	0	1,200	.00		1,200.00	.0%
12201 531324 Membership Dues	1,000	0	1,000	690.00		310.00	69.0%
12201 532325 Registration	2,340	0	2,340	970.00		1,370.00	41.5%
12201 532334 Commercial Travel	1,200	0	1,200	592.96		607.04	49.4%
12201 532335 Meals	300	0	300	.00		300.00	.0%
12201 532336 Lodging	2,200	0	2,200	.00		2,200.00	.0%
12201 533225 Telephone & Fax	100	0	100	.00		100.00	.0%
12201 535242 Maintain Machinery & Equip	700	0	700	269.34		430.66	38.5%
12201 571004 IP Telephony Allocation	531	0	531	88.50		442.50	16.7%
12201 571005 Duplicating Allocation	452	0	452	75.34		376.66	16.7%
12201 571009 MIS PC Group Allocation	11,413	0	11,413	1,902.16		9,510.84	16.7%
12201 571010 MIS Systems Grp Alloc(ISIS)	3,771	0	3,771	628.50		3,142.50	16.7%
12201 591519 Other Insurance	4,726	0	4,726	698.20		4,027.80	14.8%
12201 594818 Capital Computer	0	15,000	15,000	4,922.17		10,077.83	32.8%
12202 Dental Insurance Allocation							
12202 599982 Retiree Dental Claims	12,000	0	12,000	-504.56		12,504.56	4.2%
12202 599984 Cobra Dental Claims	6,000	0	6,000	29.82		5,970.18	.5%
12202 599986 Administrative Fees Dental	24,000	0	24,000	3,991.62		20,008.38	16.6%
12202 599989 Employee Dental Claims	445,605	0	445,605	56,214.13		389,390.87	12.6%

04/06/2023
10:59:44

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 2
glflxprt

FROM 2023 01 TO 2023 02

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12202 599992 Administrative Dental Retiree	1,100	0	1,100	.00		1,100.00	.0%
TOTAL General Fund	1,160,790	15,000	1,175,790	182,917.45		992,872.77	%
TOTAL EXPENSES	1,160,790	15,000	1,175,790	182,917.45		992,872.77	

04/06/2023
10:54:31

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 1
glflxrpt

FROM 2023 01 TO 2023 01

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	1,139,532	0	1,139,532	94,961.03		1,044,571.37	8.3%
13201 411300 DNR Pilot	-60,000	0	-60,000	.00		-60,000.00	.0%
13201 411500 Managed Forest	-4,000	0	-4,000	.00		-4,000.00	.0%
13201 418100 Interest on Taxes	-325,000	0	-325,000	-14,678.38		-310,321.62	4.5%
13201 441030 Ag Use Conversion Penalty	-20,000	0	-20,000	.00		-20,000.00	.0%
13201 451007 Treasurers Fees	-400	0	-400	.00		-400.00	.0%
13201 481001 Interest & Dividends	-1,000,000	0	-1,000,000	-153,816.49		-846,183.51	15.4%
13201 481004 Fair Market Value Adjustment	0	0	0	-217,832.24		217,832.24	.0%
13202 Tax Deed Expense							
13202 482002 Rent Of County Property	-3,000	0	-3,000	.00		-3,000.00	.0%
13202 483005 Gain/Loss-Sale Forclosed Prpt	-34,000	0	-34,000	.00		-34,000.00	.0%
13203 Plat Books							
13203 451010 Sale Of Maps & Plat Books	-2,000	0	-2,000	-30.33		-1,969.67	1.5%
13203 451308 Postage Fees	-100	0	-100	.00		-100.00	.0%
13203 474014 Dept Plat Book Charges	-100	0	-100	.00		-100.00	.0%
TOTAL General Fund	-309,068	0	-309,068	-291,396.41		-17,671.19	%
TOTAL REVENUES	-309,068	0	-309,068	-291,396.41		-17,671.19	

04/06/2023
11:00:24

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 1
glflxrpt

FROM 2023 01 TO 2023 02

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	1,139,532	0	1,139,532	189,922.06		949,610.34	16.7%
13201 411300 DNR Pilot	-60,000	0	-60,000	-63,993.07		3,993.07	106.7%
13201 411500 Managed Forest	-4,000	0	-4,000	-3,709.50		-290.50	92.7%
13201 418100 Interest on Taxes	-325,000	0	-325,000	-30,371.90		-294,628.10	9.3%
13201 441030 Ag Use Conversion Penalty	-20,000	0	-20,000	.00		-20,000.00	.0%
13201 451007 Treasurers Fees	-400	0	-400	.00		-400.00	.0%
13201 481001 Interest & Dividends	-1,000,000	0	-1,000,000	-355,519.96		-644,480.04	35.6%
13201 481004 Fair Market Value Adjustment	0	0	0	22,669.94		-22,669.94	.0%
13201 486004 Miscellaneous Revenue	0	0	0	-.50		.50	.0%
13202 Tax Deed Expense							
13202 482002 Rent Of County Property	-3,000	0	-3,000	.00		-3,000.00	.0%
13202 483005 Gain/Loss-Sale Forclosed Prpt	-34,000	0	-34,000	.00		-34,000.00	.0%
13203 Plat Books							
13203 451010 Sale Of Maps & Plat Books	-2,000	0	-2,000	-30.33		-1,969.67	1.5%
13203 451308 Postage Fees	-100	0	-100	.00		-100.00	.0%
13203 474014 Dept Plat Book Charges	-100	0	-100	.00		-100.00	.0%
TOTAL General Fund	-309,068	0	-309,068	-241,033.26		-68,034.34	%
TOTAL REVENUES	-309,068	0	-309,068	-241,033.26		-68,034.34	

04/06/2023
10:55:40

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 1
glflxrpt

FROM 2023 01 TO 2023 01

ACCOUNTS FOR:
100 General Fund

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
13201 County Treasurer							
13201 511110 Salary-Permanent Regular	83,160	0	83,160	7,041.47		76,118.53	8.5%
13201 511210 Wages-Regular	52,535	0	52,535	4,661.28		47,873.70	8.9%
13201 511330 Wages-Longevity Pay	91	0	91	.00		91.20	.0%
13201 512141 Social Security	8,971	0	8,971	819.66		8,151.24	9.1%
13201 512142 Retirement (Employer)	9,233	0	9,233	785.46		8,448.00	8.5%
13201 512144 Health Insurance	45,160	0	45,160	3,717.57		41,442.73	8.2%
13201 512145 Life Insurance	15	0	15	.79		14.57	5.1%
13201 512173 Dental Insurance	2,318	0	2,318	186.41		2,131.99	8.0%
13201 521232 Investment Advisor Fees	40,000	0	40,000	10,628.00		29,372.00	26.6%
13201 531298 United Parcel Service	100	0	100	.00		100.00	.0%
13201 531303 Computer Equipmt & Software	300	0	300	.00		300.00	.0%
13201 531311 Postage & Box Rent	8,000	0	8,000	90.16		7,909.84	1.1%
13201 531312 Office Supplies	1,000	0	1,000	90.33		909.67	9.0%
13201 531313 Printing & Duplicating	200	0	200	.18		199.82	.1%
13201 531314 Small Items Of Equipment	300	0	300	.00		300.00	.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 532325 Registration	300	0	300	.00		300.00	.0%
13201 532332 Mileage	200	0	200	.00		200.00	.0%
13201 532335 Meals	40	0	40	.00		40.00	.0%
13201 532336 Lodging	400	0	400	.00		400.00	.0%
13201 533225 Telephone & Fax	100	0	100	.00		100.00	.0%
13201 535242 Maintain Machinery & Equip	200	0	200	47.53		152.47	23.8%
13201 571004 IP Telephony Allocation	425	0	425	35.42		389.58	8.3%
13201 571009 MIS PC Group Allocation	8,410	0	8,410	700.83		7,709.17	8.3%
13201 571010 MIS Systems Grp Alloc(ISIS)	1,584	0	1,584	132.00		1,452.00	8.3%
13201 591519 Other Insurance	1,724	0	1,724	116.98		1,607.02	6.8%
13201 593256 Bank Charges	1,500	0	1,500	150.00		1,350.00	10.0%
13202 Tax Deed Expense							
13202 521255 Paper Service	1,000	0	1,000	.00		1,000.00	.0%
13202 521273 Title Search	7,000	0	7,000	.00		7,000.00	.0%
13202 529299 Purchase Care & Services	4,000	0	4,000	.00		4,000.00	.0%
13202 531311 Postage & Box Rent	600	0	600	.00		600.00	.0%
13202 531313 Printing & Duplicating	400	0	400	.00		400.00	.0%

04/06/2023
10:55:41

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 2
glflxrpt

FROM 2023 01 TO 2023 01

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
13202 531321 Publication Of Legal Notice	16,000	0	16,000	.00		16,000.00	.0%
13202 531326 Advertising	3,000	0	3,000	.00		3,000.00	.0%
13202 593742 Uncollected Taxes	5,000	0	5,000	.00		5,000.00	.0%
13203 Plat Books							
13203 531349 Other Operating Expenses	2,200	0	2,200	.00		2,200.00	.0%
TOTAL General Fund	309,068	0	309,068	29,304.07		279,763.53	%
TOTAL EXPENSES	309,068	0	309,068	29,304.07		279,763.53	

04/06/2023
11:01:27

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 1
glflxrpt

FROM 2023 01 TO 2023 02

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	83,160	0	83,160	13,401.47		69,758.53	16.1%
13201 511210 Wages-Regular	52,535	0	52,535	8,986.93		43,548.05	17.1%
13201 511330 Wages-Longevity Pay	91	0	91	.00		91.20	.0%
13201 512141 Social Security	8,971	0	8,971	1,569.35		7,401.55	17.5%
13201 512142 Retirement (Employer)	9,233	0	9,233	1,495.08		7,738.38	16.2%
13201 512144 Health Insurance	45,160	0	45,160	7,054.70		38,105.60	15.6%
13201 512145 Life Insurance	15	0	15	1.55		13.81	10.1%
13201 512173 Dental Insurance	2,318	0	2,318	372.65		1,945.75	16.1%
13201 521232 Investment Advisor Fees	40,000	0	40,000	10,628.00		29,372.00	26.6%
13201 531298 United Parcel Service	100	0	100	.00		100.00	.0%
13201 531303 Computer Equipmt & Software	300	0	300	.00		300.00	.0%
13201 531311 Postage & Box Rent	8,000	0	8,000	391.69		7,608.31	4.9%
13201 531312 Office Supplies	1,000	0	1,000	236.72		763.28	23.7%
13201 531313 Printing & Duplicating	200	0	200	.18		199.82	.1%
13201 531314 Small Items Of Equipment	300	0	300	.00		300.00	.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 532325 Registration	300	0	300	.00		300.00	.0%
13201 532332 Mileage	200	0	200	.00		200.00	.0%
13201 532335 Meals	40	0	40	.00		40.00	.0%
13201 532336 Lodging	400	0	400	.00		400.00	.0%
13201 533225 Telephone & Fax	100	0	100	.00		100.00	.0%
13201 535242 Maintain Machinery & Equip	200	0	200	124.82		75.18	62.4%
13201 571004 IP Telephony Allocation	425	0	425	70.84		354.16	16.7%
13201 571009 MIS PC Group Allocation	8,410	0	8,410	1,401.66		7,008.34	16.7%
13201 571010 MIS Systems Grp Alloc(ISIS)	1,584	0	1,584	264.00		1,320.00	16.7%
13201 591519 Other Insurance	1,724	0	1,724	233.96		1,490.04	13.6%
13201 593256 Bank Charges	1,500	0	1,500	299.70		1,200.30	20.0%
13202 Tax Deed Expense							
13202 521255 Paper Service	1,000	0	1,000	.00		1,000.00	.0%
13202 521273 Title Search	7,000	0	7,000	.00		7,000.00	.0%
13202 529299 Purchase Care & Services	4,000	0	4,000	.00		4,000.00	.0%
13202 531311 Postage & Box Rent	600	0	600	9.03		590.97	1.5%
13202 531313 Printing & Duplicating	400	0	400	.00		400.00	.0%

04/06/2023
11:01:28

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 2
glflxprt

FROM 2023 01 TO 2023 02

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
13202 531321 Publication Of Legal Notice	16,000	0	16,000	936.42		15,063.58	5.9%
13202 531326 Advertising	3,000	0	3,000	.00		3,000.00	.0%
13202 593742 Uncollected Taxes	5,000	0	5,000	17.27		4,982.73	.3%
13203 Plat Books							
13203 531349 Other Operating Expenses	2,200	0	2,200	.00		2,200.00	.0%
TOTAL General Fund	309,068	0	309,068	47,596.02		261,471.58	%
TOTAL EXPENSES	309,068	0	309,068	47,596.02		261,471.58	

04/06/2023
10:50:29

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 1
glflxrpt

FROM 2023 01 TO 2023 01

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	-206,236	0	-206,236	-17,186.33		-189,049.59	8.3%
11301 421001 State Aid	-131,244	0	-131,244	.00		-131,244.00	.0%
11301 421010 M S L Incentives	-5,300	0	-5,300	.00		-5,300.00	.0%
11301 421012 State Aid Cs + All Others	-834,160	0	-834,160	.00		-834,160.00	.0%
11301 421014 State Aid Wages Allocation	122,062	0	122,062	.00		122,062.00	.0%
11301 421050 CS Performance Based Inc	-160,651	0	-160,651	.00		-160,651.00	.0%
11301 421096 State Aid Medical Support	-10,500	0	-10,500	.00		-10,500.00	.0%
11301 442004 Extradition Reimbursement	-2,200	0	-2,200	.00		-2,200.00	.0%
11301 451011 CS Prog Fee Reduce 66%	11,352	0	11,352	.00		11,352.00	.0%
11301 451013 NIVD Activities Reduction	-2,300	0	-2,300	.00		-2,300.00	.0%
11301 451014 CS Program Fees	-15,000	0	-15,000	-784.93		-14,215.07	5.2%
11301 455003 Non-IVD Service Fees	-945	0	-945	-70.00		-875.00	7.4%
TOTAL General Fund	-1,235,122	0	-1,235,122	-18,041.26		-1,217,080.66	%
TOTAL REVENUES	-1,235,122	0	-1,235,122	-18,041.26		-1,217,080.66	

04/06/2023
10:56:52

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 1
glflxrpt

FROM 2023 01 TO 2023 02

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	-206,236	0	-206,236	-34,372.66		-171,863.26	16.7%
11301 421001 State Aid	-131,244	0	-131,244	.00		-131,244.00	.0%
11301 421010 M S L Incentives	-5,300	0	-5,300	.00		-5,300.00	.0%
11301 421012 State Aid Cs + All Others	-834,160	0	-834,160	.00		-834,160.00	.0%
11301 421014 State Aid Wages Allocation	122,062	0	122,062	.00		122,062.00	.0%
11301 421050 CS Performance Based Inc	-160,651	0	-160,651	.00		-160,651.00	.0%
11301 421096 State Aid Medical Support	-10,500	0	-10,500	.00		-10,500.00	.0%
11301 442004 Extradition Reimbursement	-2,200	0	-2,200	.00		-2,200.00	.0%
11301 451011 CS Prog Fee Reduce 66%	11,352	0	11,352	.00		11,352.00	.0%
11301 451013 NIVD Activities Reduction	-2,300	0	-2,300	.00		-2,300.00	.0%
11301 451014 CS Program Fees	-15,000	0	-15,000	-1,155.63		-13,844.37	7.7%
11301 455003 Non-IVD Service Fees	-945	0	-945	-149.00		-796.00	15.8%
TOTAL General Fund	-1,235,122	0	-1,235,122	-35,677.29		-1,199,444.63	%
TOTAL REVENUES	-1,235,122	0	-1,235,122	-35,677.29		-1,199,444.63	

04/06/2023
10:51:32

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 1
glflxrpt

FROM 2023 01 TO 2023 01

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
11301 Child Support							
11301 511110 Salary-Permanent Regular	296,974	0	296,974	26,612.22		270,361.74	9.0%
11301 511210 Wages-Regular	512,892	0	512,892	43,656.61		469,235.37	8.5%
11301 511220 Wages-Overtime	2,265	0	2,265	.00		2,264.95	.0%
11301 511330 Wages-Longevity Pay	1,283	0	1,283	.00		1,282.50	.0%
11301 512141 Social Security	58,384	0	58,384	5,103.40		53,281.02	8.7%
11301 512142 Retirement (Employer)	55,312	0	55,312	4,673.45		50,638.65	8.4%
11301 512144 Health Insurance	173,562	0	173,562	15,378.59		158,183.43	8.9%
11301 512145 Life Insurance	253	0	253	21.64		231.15	8.6%
11301 512173 Dental Insurance	11,263	0	11,263	1,050.39		10,212.81	9.3%
11301 521255 Paper Service	9,300	0	9,300	357.20		8,942.80	3.8%
11301 521256 Genetic Tests	5,500	0	5,500	621.00		4,879.00	11.3%
11301 521296 Computer Support	1,900	0	1,900	1,382.88		517.12	72.8%
11301 529160 Interpreter Fee	2,000	0	2,000	13.75		1,986.25	.7%
11301 531003 Notary Public Related	180	0	180	.00		180.00	.0%
11301 531301 Office Equipment	895	0	895	51.31		843.69	5.7%
11301 531310 Postage Special	300	0	300	15.83		284.17	5.3%
11301 531311 Postage & Box Rent	17,750	0	17,750	2,092.40		15,657.60	11.8%
11301 531312 Office Supplies	1,600	0	1,600	102.79		1,497.21	6.4%
11301 531313 Printing & Duplicating	2,800	0	2,800	48.12		2,751.88	1.7%
11301 531314 Small Items Of Equipment	900	0	900	.00		900.00	.0%
11301 531321 Publication Of Legal Notice	790	0	790	50.00		740.00	6.3%
11301 531324 Membership Dues	2,042	0	2,042	600.00		1,442.00	29.4%
11301 531348 Educational Supplies	450	0	450	.00		450.00	.0%
11301 532325 Registration	2,340	0	2,340	.00		2,340.00	.0%
11301 532332 Mileage	545	0	545	.00		545.00	.0%
11301 532335 Meals	700	0	700	10.00		690.00	1.4%
11301 532336 Lodging	1,932	0	1,932	.00		1,932.00	.0%
11301 532339 Other Travel & Tolls	80	0	80	.00		80.00	.0%
11301 532340 Contracted Extraditions	8,700	0	8,700	.00		8,700.00	.0%
11301 533225 Telephone & Fax	245	0	245	13.63		231.37	5.6%
11301 535242 Maintain Machinery & Equip	4,550	0	4,550	286.16		4,263.84	6.3%
11301 571004 IP Telephony Allocation	1,698	0	1,698	141.50		1,556.50	8.3%
11301 571005 Duplicating Allocation	381	0	381	31.75		349.25	8.3%
11301 571009 MIS PC Group Allocation	26,430	0	26,430	2,202.50		24,227.50	8.3%
11301 571010 MIS Systems Grp Alloc(ISIS)	8,902	0	8,902	741.83		8,160.17	8.3%
11301 591519 Other Insurance	10,024	0	10,024	700.78		9,323.22	7.0%
11301 594813 Capital Office Equip	10,000	0	10,000	.00		140.81	98.6%
TOTAL General Fund	1,235,122	0	1,235,122	105,959.73		1,119,303.00	%
TOTAL EXPENSES	1,235,122	0	1,235,122	105,959.73		1,119,303.00	

04/06/2023
10:57:56

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 1
glflxrpt

FROM 2023 01 TO 2023 02

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
11301 Child Support							
11301 511110 Salary-Permanent Regular	296,974	0	296,974	50,648.93		246,325.03	17.1%
11301 511210 Wages-Regular	512,892	0	512,892	80,989.52		431,902.46	15.8%
11301 511220 Wages-Overtime	2,265	0	2,265	2.65		2,262.30	.1%
11301 511330 Wages-Longevity Pay	1,283	0	1,283	.00		1,282.50	.0%
11301 512141 Social Security	58,384	0	58,384	9,571.31		48,813.11	16.4%
11301 512142 Retirement (Employer)	55,312	0	55,312	8,717.16		46,594.94	15.8%
11301 512144 Health Insurance	173,562	0	173,562	25,988.92		147,573.10	15.0%
11301 512145 Life Insurance	253	0	253	42.82		209.97	16.9%
11301 512173 Dental Insurance	11,263	0	11,263	2,422.81		8,840.39	21.5%
11301 521255 Paper Service	9,300	0	9,300	1,302.61		7,997.39	14.0%
11301 521256 Genetic Tests	5,500	0	5,500	1,541.00		3,959.00	28.0%
11301 521296 Computer Support	1,900	0	1,900	1,382.88		517.12	72.8%
11301 529160 Interpreter Fee	2,000	0	2,000	528.75		1,471.25	26.4%
11301 531003 Notary Public Related	180	0	180	.00		180.00	.0%
11301 531301 Office Equipment	895	0	895	51.31		843.69	5.7%
11301 531310 Postage Special	300	0	300	32.88		267.12	11.0%
11301 531311 Postage & Box Rent	17,750	0	17,750	3,535.73		14,214.27	19.9%
11301 531312 Office Supplies	1,600	0	1,600	102.79		1,497.21	6.4%
11301 531313 Printing & Duplicating	2,800	0	2,800	48.12		2,751.88	1.7%
11301 531314 Small Items Of Equipment	900	0	900	.00		900.00	.0%
11301 531321 Publication Of Legal Notice	790	0	790	95.00		695.00	12.0%
11301 531324 Membership Dues	2,042	0	2,042	600.00		1,442.00	29.4%
11301 531348 Educational Supplies	450	0	450	.00		450.00	.0%
11301 532325 Registration	2,340	0	2,340	.00		2,340.00	.0%
11301 532332 Mileage	545	0	545	.00		545.00	.0%
11301 532335 Meals	700	0	700	10.00		690.00	1.4%
11301 532336 Lodging	1,932	0	1,932	.00		1,932.00	.0%
11301 532339 Other Travel & Tolls	80	0	80	.00		80.00	.0%
11301 532340 Contracted Extraditions	8,700	0	8,700	.00		8,700.00	.0%
11301 533225 Telephone & Fax	245	0	245	13.63		231.37	5.6%
11301 535242 Maintain Machinery & Equip	4,550	0	4,550	529.26		4,020.74	11.6%
11301 571004 IP Telephony Allocation	1,698	0	1,698	283.00		1,415.00	16.7%
11301 571005 Duplicating Allocation	381	0	381	63.50		317.50	16.7%
11301 571009 MIS PC Group Allocation	26,430	0	26,430	4,405.00		22,025.00	16.7%
11301 571010 MIS Systems Grp Alloc(ISIS)	8,902	0	8,902	1,483.66		7,418.34	16.7%
11301 591519 Other Insurance	10,024	0	10,024	1,401.56		8,622.44	14.0%
11301 594813 Capital Office Equip	10,000	0	10,000	.00		140.81	98.6%
TOTAL General Fund	1,235,122	0	1,235,122	195,794.80		1,029,467.93	%
TOTAL EXPENSES	1,235,122	0	1,235,122	195,794.80		1,029,467.93	

**Jefferson County
Contingency Fund
For the Year Ended December 31, 2023**

Ledger Date	Description	General (599900)	Other (599908)	Vested Benefits (599909)	Authority
1-Jan-23	Tax Levy	500,000.00	600,000.00	300,000.00	
8-Mar-23	Budget carryover requests		1,863,182.66		County Board
 Total amount available		500,000.00	2,463,182.66	300,000.00	
 Net		<hr/> 500,000.00	<hr/> 2,463,182.66	<hr/> 300,000.00	