

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

Date: Wednesday, May 3, 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 April 12, 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 adopting a policy on accounting for leases
9. Discussion and possible action on status of Courthouse/Sheriff/Jail improvement project and 2021A and 2022A bond funds
10. Discussion and possible action on update on American Rescue Plan Act funding
11. Discussion and possible action on claims against Jefferson County
12. 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
13. Convene in closed session pursuant to section 19.85 (1)(e) Wis. Stats. for deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, for the purpose of discussion and possible action on setting minimum bids, selling and considering offers to purchase on tax foreclosed properties and other county owned properties and pursuant to section 19.85 (1)(g) Wis. Stats. to confer with legal counsel concerning strategy to be adopted by Jefferson County with respect to litigation in which it is or is likely to become involved for the purpose of discussion and possible action on claims against Jefferson County
14. Reconvene in open session for action on closed session items if necessary
15. Discussion and possible action on 2023 projections of budget vs. actual revenues and expenditures
16. Review of the financial statements and department update for March 2023-Finance Department
17. Review of the financial statements and department update for March 2023-Treasurer's Office
18. Review of the financial statements and department update for March 2023-Child Support
19. Update on contingency fund balance
20. Discussion of funding for projects related to the new highway facilities and sale of old highway facilities
21. Set future meeting schedule, next meeting date, and possible agenda items
22. Review of invoices
23. Adjourn

Next scheduled meetings: Tuesday, June 13, 2023 (Regular Meeting)
 Wednesday, July 5, 2023 (Regular Meeting)
 Wednesday, August 2, 2023 (Regular Meeting)
 Wednesday, September 6, 2023 (Regular Meeting)

Join Zoom Meeting

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

Meeting ID: 876 9775 4337

Passcode: Meet2022

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

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

**Jefferson County
Finance Committee Minutes
April 12, 2023**

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

- 1. Call to order** – Supervisor Jones called the meeting to order at 8:30 a.m.
- 2. Roll call (establish a quorum)** – Finance Committee members present were Richard Jones, David Drayna, George Jaeckel, Russell Kutz, and Walt Christensen. There were no other supervisors in attendance. Staff in attendance were County Administrator, Ben Wehmeier; Finance Director, Marc DeVries; Assistant Finance Director, Tammy Worzalla; Human Resources Director, Terri Palm; Budget Analyst I, Morgan Toutant; Corporation Counsel, Blair Ward; Parks Director, Kevin Weissman; Highway Operations Manager, Brian Udovich; Economic Development Director, Deb Reinbold; and Paralegal, Sarana Stolar. There were no members of the public present.
- 3. Certification of compliance with the Open Meetings Law** – County Administrator Wehmeier certified compliance with the Open Meetings Law.
- 4. Approval of the agenda** – The agenda was approved.
- 5. Approval of minutes for Finance Committee for March 8, 2023** – Motion by Jaeckel/Drayna to approve the minutes for March 8, 2023. The motion passed 5-0.
- 6. Communications** – None.
- 7. Public Comment** - None.
- 8. Discussion and possible action on Phase III of the Interurban Trail** – Parks Director Weissman explained the various grants that are being applied for to complete Phase III of the trail, how they potentially could match each other, and the County's portion of the final cost, if all grants are approved. Some fundraising will need to be done to complete the bridge, however if the rest of the trail is funded, we are hoping that we can close the gap on the bridge with fundraising efforts. No action was taken.
- 9. Discussion and possible action on funding for additional Fair Park staff** – County Administrator Wehmeier explained that the Fair Park is requesting \$15,000 from contingency funding to establish positions that would better manage the Fair Week volunteers and ultimately contribute to a smoother Fair Week. Motion by Jones/Christensen to approve a one time transfer from contingency in the amount of \$15,000 for additional Fair Week staffing. The motion passed 5-0.
- 10. Discussion and possible action on Intergovernmental Agreement with the City of Watertown to provide Water Quality Trading Technical Services** – Wehmeier explained the agreement. Motion by Christensen/Jaeckel to approve the agreement and forward to the County Board of Supervisors. The motion passed 5-0.

11. Discussion and possible action on use of funds from sale of County Farmland – The Committee discussed and determined that there was not enough information currently available to make a determination about how much, if any of the proceeds from the sale of County Farmland should go back to the PACE program. No action was taken.

12. Discussion and possible action on amending the 2023 budget for the Economic Development Department – Wehmeier explained that during the carryover process in March of 2023, the Board approved \$75,000 in funding that was carried forward from 2022 in the County Board budget to assist the Economic Development Department with a funding cut due to the withdrawal of Dodge County from the Consortium. Wehmeier is requesting to move that funding from the County Board to the Economic Development Department to assist with filling a position in that department. Motion by Kutz/Drayna to approve the transfer of \$75,000 from the County Board budget to the Economic Development budget. The motion passed 5-0.

13. Discussion and possible action on reclassification of Projects and Relations Analyst position in the Administration Department – Wehmeier explained that some adjustment were necessary for the position to better fit with the County's needs. There would be no levy required for these adjustments in 2023 and the levy impact for 2024 as a result of the adjustments is not expected to exceed \$6,000. Motion by Jaeckel/Christensen to approve the adjustments to the position description and forward the resolution to the Board of Supervisors. The motion passed 5-0.

14. Discussion and possible action on first right of refusal for 683 N. Watertown Road, Jefferson, Wisconsin – Wehmeier explained that as a part of the sale of the old Highway shop land, the City has offered to buy this property and resell to the developers. The parcel has a first right of refusal attached for the County to purchase. Motion by Jones/Drayna to waive the first right of refusal to allow the City of Jefferson to proceed with the purchase of the parcel and forward the resolution to the County Board of Supervisors. The motion passed 5-0.

15. Discussion and possible action on Courthouse/Sheriff/Jail improvement project and status of 2021A and 2022A bond funds - Wehmeier reviewed the progress on this project. DeVries updated the Committee on the status of the bond funds and project costs vs budget. No action was taken.

16. Discussion and possible action on update on American Rescue Plan Act funding – DeVries discussed the status of the ARPA funding. Wehmeier requested the Committee's approval to purchase \$8,000 of technology equipment for the Land and Water Conservation department from ARPA funds. Motion by Christensen/Drayna to approve the purchase of technology equipment from ARPA funding in the amount of \$8,000. The motion passed 5-0.

17. Discussion and possible action on claims against Jefferson County – No action was taken.

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 – Corporation Counsel Ward updated the Committee on the status of current foreclosures. No action was taken.

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 –The Committee voted by roll call to convene into closed session. The motion passed 5-0.

20. Reconvene in open session for action on closed session items if necessary – Motion by Jaeckel/Drayna to reconvene to open session. The motion passed 5-0.

21. Discussion and possible action on 2023 projections of budget vs. actual revenues and expenditures – No action was taken.

22. Review of the financial statements and department update for January/February 2023-Finance Department - No action was taken.

23. Review of the financial statements and department update for January/February 2023-Treasurer's Office - No action was taken.

24. Review of the financial statements and department update for January/February 2023-Child Support – No action was taken.

25. Update on contingency fund balance – Before any action taken during the meeting, the balance of the 2023 general contingency is \$500,000 for general contingency, \$600,000 for other contingency and \$300,000 for vested benefit contingency.

26. 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.

27. Set future meeting schedule, next meeting date, and possible agenda items – The next meeting is scheduled for Wednesday, May 3, 2023 at 8:30 a.m.

28. Review of Invoices - After review of the invoices, a motion was made by Jaeckel/Kutz to approve the payment of invoices totaling \$7,191,275.72. The motion passed 5-0.

29. Adjourn – A motion was made by Jaeckel/Drayna to adjourn at 10:51 a.m. The motion passed 5-0.

Respectfully submitted,

Marc DeVries, Finance Director
Jefferson County

POLICY ON ACCOUNTING FOR LEASES

General. Compliance with Generally Accepted Accounting Principles (GAAP) as defined by the Governmental Accounting Standards Board (GASB) guides the County's preparation of the Annual Comprehensive Financial Report (ACFR).

Purpose. The purpose of this policy is to assist staff in defining the process for lease accounting in compliance with GASB Statement 87. The objective of GASB Statement 87 is to recognize the inflows and / or outflows of resources based on the County's lease agreements (as lessee or lessor).

Application. This Policy applies to all contracts that convey to the County the right to use another entity's nonfinancial asset (County is lessee) or convey to another entity the right to use the County's nonfinancial asset (County is lessor), as specified in the contract for a period in an exchange or exchange-like transaction.

Exceptions to Policy. Assets including, but not limited to, land, buildings, technology or other equipment, machinery, and vehicles subject to lease agreements will be reviewed for materiality in the aggregate. Leases of 12 months or less, or on a rolling month-to-month basis, will not be subject to this policy. Finally, subscription-based information technology agreements do not fall under this policy as GASB Statement 96 applies to these agreements.

Threshold: The County will not capitalize leases in its ACFR whose total payments or receipts total \$5,000 or less.

Amortization Method and Convention. All calculations will be made in accordance with GASB 87, and subject to auditor review.

Initial Lease Liability. The lease liability is calculated as the present value of remaining future lease payments during the lease term. The date at which the County takes possession of the assets will be the initial date used for the calculation. Any payment made prior to taking possession of the asset will be treated as a prepayment. The discount rate used will be the interest rate implicit within the lease, and if not easily determined will be the County's incremental borrowing rate as determined by market rates in effect.

Initial Lease Asset Value, or "Right-to-Use" Asset. The initial lease value is the present value of future lease payments (or the initial lease liability amount), plus any pre-

payments. The Lease Asset will be amortized straight-line over the life of the lease agreement.

Responsible Parties. Individual Department Heads are responsible for reporting any new lease or rental agreements to the Finance Department and providing a copy of the lease agreement to the Finance Director once executed. The Finance Department is responsible for determining if lease agreements fall under the GASB 87 criteria and making necessary accounting adjustments as part of year-end closing so that amounts are properly reported in the County's ACFR.

Exceptions. These instructions are intended to address those lease agreements that must be tracked for external financial reporting purposes. However, departments are still required to exert appropriate control over those leases that are not tracked for external financial reporting. Control of other leases not included in this instruction document will be the responsibility of the department to which the lease is assigned.

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

As of April 30, 2023

	Original Budget	Contract	Change orders	Revised contract	Actual	Variance
Construction Costs - Building Additions & Renovations	38,669,834.00	38,669,834.00	2,308,264.09	40,978,098.09	11,208,955.95	29,769,142.14
MIS Building Demolition & Parking Lot Construction	Future Project Below	Future Project Below				
Construction Contingency	3,750,000.00	3,750,000.00	(2,198,108.16)	1,551,891.84	-	1,551,891.84
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	11,208,955.95	31,321,033.98
Design Fees (Including \$19k Reimbursables Allowance)	2,757,801.00	2,652,550.00	89,500.00	2,742,050.00	2,352,448.40	389,601.60
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	189,328.81	(39,328.81)
Temporary Office Space	300,000.00	300,000.00	(14,743.92)	285,256.08	365,108.58	(79,852.50)
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	84,981.60	(21,197.39)
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	-	-	-	-	5,838.69	(5,838.69)
						-
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	675,681.59	1,750,380.41
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	1,831,941.28	3,830,742.79
Total	49,959,475.00	49,554,224.00	1,380,500.00	50,934,724.00	15,393,345.63	35,541,378.37
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)	-	-	-	-	-
48 HVAC work	50,557.64	(50,557.64)	-	-	-	-	-
49 Room signage	16,932.96	(16,932.96)	-	-	-	-	-
50 Gun Cabinet	1,781.53	(1,781.53)	-	-	-	-	-
51 Steel framing for rooftop AHUs	72,632.27	(72,632.27)	-	-	-	-	-
52 Detention door locksets	19,924.87	(19,924.87)	-	-	-	-	-
53 Misc steel	1,050.70	(1,050.70)	-	-	-	-	-
Subtotal - Maas Construction	2,308,264.09	(1,763,046.16)	-	-	-	-	(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	3,734,326.09	(2,198,108.16)	(400,000.00)	(216,000.00)	(100,000.00)	(275,000.00)	(150,000.00)
Net contingency remaining		1,551,891.84					

JEFFERSON COUNTY
Revenues collected through 3/31

DEPT NAME	2023 REVISED	2023 ACTUAL	% COLLECTED	2022 REVISED	2022 ACTUAL	% COLLECTED	2021 REVISED	2021 ACTUAL	% COLLECTED
Administration Total	\$ (3,253,177.00)	\$ (151,553.45)	5%	\$ (1,484,275.00)	\$ (144,083.76)	10%	\$ (658,178.00)	\$ (121,054.68)	18%
Capital Projects and Debt Total	(12,384,243.00)	(1,347,150.67)	11%	-3881718	-911642.88	23%	(1,521,075.00)	(178,590.50)	12%
Central Services Total	(985,653.00)	(245,463.15)	25%	(1,004,283.00)	(250,174.02)	25%	(1,015,922.00)	(253,108.83)	25%
Child Support Total	(1,235,122.00)	(53,617.47)	4%	(1,222,826.00)	(42,131.57)	3%	(1,124,284.00)	(38,871.62)	3%
Clerk of Courts Total	(3,272,999.00)	(746,043.10)	23%	(2,969,613.00)	(650,100.70)	22%	(2,897,747.00)	(645,848.97)	22%
Corporation Counsel Total	(488,185.00)	(129,608.36)	27%	(447,736.00)	(112,134.63)	25%	(409,989.00)	(102,497.37)	25%
County Board Total	(485,639.00)	(121,486.78)	25%	(516,744.00)	(129,185.94)	25%	(444,332.00)	(111,083.10)	25%
County Clerk Total	(414,523.00)	(92,666.45)	22%	(429,259.00)	(100,036.96)	23%	(327,990.00)	(94,146.05)	29%
District Attorney Total	(1,034,908.00)	(224,440.40)	22%	(1,089,327.00)	(209,535.39)	19%	(828,489.00)	(185,835.19)	22%
Economic Development Total	(487,082.00)	(211,753.50)	43%	(560,776.00)	(208,157.50)	37%	(486,386.00)	(80,047.50)	16%
Emergency Management Total	(256,391.00)	(34,701.03)	14%	(3,711,401.00)	(28,929.57)	1%	(2,357,657.00)	60,275.74	-3%
Fair Park Total	(2,008,699.00)	(144,457.44)	7%	(2,499,011.00)	(75,238.52)	3%	(1,318,911.00)	(41,149.00)	3%
Finance Department Total	(1,160,790.00)	(329,151.01)	28%	(1,031,351.00)	(268,504.59)	26%	(989,579.00)	(289,634.52)	29%
General Revenues & Expenditure Total	636,379.00	2,183,650.16	343%	(102,785.00)	2,354,332.71	-2291%	(948,926.00)	1,459,448.84	-154%
Health Department Total	(2,032,380.00)	(305,283.35)	15%	(2,490,062.00)	(262,185.30)	11%	(1,561,591.00)	(242,094.86)	16%
Highway Department Total	(13,691,556.00)	(3,030,178.34)	22%	(11,875,419.00)	(2,576,523.14)	22%	(12,313,255.00)	(2,923,396.31)	24%
Human Resources Total	(731,756.00)	(157,150.89)	21%	(632,811.00)	(138,881.87)	22%	(539,903.00)	(130,497.86)	24%
Human Services Department Total	(34,984,314.00)	(3,428,531.58)	10%	(29,856,318.00)	(3,502,038.27)	12%	(27,471,277.00)	(3,895,635.35)	14%
Internal Service Funds Total	(2,433,439.00)	(538,065.19)	22%	(2,010,781.00)	(469,591.75)	23%	(1,744,766.00)	(428,246.49)	25%
Land & Water Conservation Total	(888,626.00)	(238,844.18)	27%	(831,513.00)	(212,510.81)	26%	(652,755.00)	(148,833.81)	23%
Land Information Total	(609,521.00)	(131,942.95)	22%	(575,921.00)	(134,129.56)	23%	(496,071.00)	(128,703.01)	26%
Library Total	(1,179,470.00)	(294,867.51)	25%	(1,158,411.00)	(289,602.78)	25%	(1,157,430.00)	(289,357.50)	25%
Medical Examiner Total	(364,329.00)	(75,567.77)	21%	(344,967.00)	(80,712.85)	23%	(287,281.00)	(65,374.67)	23%
Parks Department Total	(1,357,549.00)	(333,051.96)	25%	(2,863,422.00)	(230,747.77)	8%	(2,045,114.00)	(290,841.20)	14%
Planning And Zoning Total	(736,737.00)	(149,587.89)	20%	(660,363.00)	(131,594.57)	20%	(617,248.00)	(131,766.51)	21%
Register in Probate Total	-	-		-	-		-	-	
Register Of Deeds Total	(351,488.00)	(74,734.61)	21%	(354,991.00)	(131,080.77)	37%	(380,421.00)	(141,881.37)	37%
Sheriff Department Total	(18,275,038.00)	(4,203,601.60)	23%	(15,843,687.00)	(3,814,978.90)	24%	(14,953,807.00)	(3,502,102.86)	23%
Treasurer Total	(309,068.00)	(729,743.21)	236%	(297,493.00)	645,353.28	-217%	(267,703.00)	(28,713.27)	11%
UW Extension Total	(294,381.00)	(72,143.94)	25%	(276,274.00)	(67,766.27)	25%	(311,624.00)	(75,487.78)	24%
Veterans Services Total	(291,193.00)	(91,938.39)	32%	(293,697.00)	(69,149.22)	24%	(211,471.00)	(61,742.86)	29%
Grand Total	\$ (105,361,877.00)	\$ (15,503,676.01)	15%	\$ (91,317,235.00)	\$ (12,241,663.87)	13%	\$ (80,341,182.00)	\$ (13,106,818.46)	16%

JEFFERSON COUNTY
Revenues collected through 3/31

DEPT NAME	2023 REVISED	2023 ACTUAL	% SPENT	2022 REVISED	2022 ACTUAL	% SPENT	2021 REVISED	2021 ACTUAL	% SPENT
Administration Total	\$ 3,603,386.00	\$ 154,775.71	4%	\$ 1,579,439.00	\$ 152,339.68	10%	\$ 739,720.00	\$ 103,593.41	14%
Capital Projects and Debt Total	49,331,476.00	15,873,210.08	32%	12,595,536.00	3,943,237.01	31%	6,127,562.00	1,687,610.84	28%
Central Services Total	1,198,368.00	187,756.07	16%	1,221,117.00	227,466.45	19%	1,165,921.00	206,749.97	18%
Child Support Total	1,235,122.00	303,639.99	25%	1,222,825.00	304,965.26	25%	1,140,043.00	275,825.83	24%
Clerk of Courts Total	3,272,999.00	685,989.14	21%	3,069,480.00	611,876.06	20%	3,032,750.00	606,643.28	20%
Corporation Counsel Total	488,187.00	105,445.13	22%	447,736.00	104,533.36	23%	409,990.00	107,342.78	26%
County Board Total	560,639.00	289,261.68	52%	604,244.00	275,300.75	46%	446,832.00	72,742.57	16%
County Clerk Total	453,793.00	653,106.20	144%	429,259.00	575,082.04	134%	330,589.00	586,903.85	178%
District Attorney Total	1,034,908.00	266,657.08	26%	1,089,329.00	253,155.67	23%	828,491.00	207,678.20	25%
Economic Development Total	569,383.00	108,573.54	19%	565,673.00	135,291.22	24%	561,121.00	130,794.91	23%
Emergency Management Total	256,393.00	65,072.13	25%	3,711,401.00	847,036.09	23%	2,657,659.00	47,116.73	2%
Fair Park Total	2,020,188.00	206,761.71	10%	2,562,449.00	157,593.47	6%	1,348,909.00	108,183.50	8%
Finance Department Total	1,175,791.00	270,642.02	23%	1,191,351.00	326,128.77	27%	1,119,579.00	242,899.70	22%
General Revenues & Expenditure Total	3,319,639.00	-	0%	5,001,325.00	1,190.01	0%	4,346,995.00	-	0%
Health Department Total	1,935,665.00	433,868.95	22%	1,738,893.00	576,838.71	33%	1,569,675.00	722,963.30	46%
Highway Department Total	13,691,556.00	1,741,569.36	13%	11,875,419.00	1,591,391.52	13%	12,337,642.00	2,262,775.44	18%
Human Resources Total	884,526.00	165,925.93	19%	679,572.00	102,375.71	15%	570,795.00	110,176.61	19%
Human Services Department Total	35,204,263.00	7,678,336.65	22%	30,912,219.00	6,413,086.70	21%	28,115,229.00	5,789,208.54	21%
Internal Service Funds Total	2,433,435.00	856,759.54	35%	2,030,779.00	665,032.03	33%	1,849,765.00	509,128.17	28%
Land & Water Conservation Total	945,951.00	155,877.06	16%	892,735.00	146,361.50	16%	649,926.00	127,063.46	20%
Land Information Total	647,797.00	150,217.07	23%	548,787.00	119,375.63	22%	494,939.00	112,047.38	23%
Library Total	1,179,470.00	1,178,124.04	100%	1,158,411.00	1,157,233.93	100%	1,157,430.00	1,156,463.19	100%
Medical Examiner Total	364,329.00	84,091.00	23%	344,967.00	75,430.00	22%	287,282.00	48,646.79	17%
Parks Department Total	1,868,762.00	246,643.01	13%	4,014,479.00	255,734.16	6%	2,946,635.00	244,748.78	8%
Planning And Zoning Total	736,740.00	155,095.22	21%	665,951.00	144,499.30	22%	721,866.00	151,932.80	21%
Register in Probate Total	-	-		-	-		-	-	
Register Of Deeds Total	515,814.00	202,178.10	39%	520,382.00	128,594.19	25%	380,422.00	112,196.48	29%
Sheriff Department Total	19,017,401.00	4,797,827.01	25%	16,959,793.00	4,134,638.45	24%	16,378,356.00	3,707,671.19	23%
Treasurer Total	309,066.00	66,462.33	22%	297,493.00	57,065.14	19%	267,704.00	52,895.51	20%
UW Extension Total	302,180.00	47,669.17	16%	295,774.00	33,287.07	11%	311,624.00	33,604.71	11%
Veterans Services Total	298,003.00	74,167.97	25%	293,698.00	63,899.12	22%	211,472.00	49,991.81	24%
Grand Total	<u>\$ 148,855,230.00</u>	<u>\$ 37,205,702.89</u>	25%	<u>\$ 108,520,516.00</u>	<u>\$ 23,580,039.00</u>	22%	<u>\$ 92,506,923.00</u>	<u>\$ 19,575,599.73</u>	21%

04/28/2023
12:55:21

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2023 01 TO 2023 03

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	-155,257.56		-465,772.66	25.0%
12201 412100 Sales Taxes From County	-150	0	-150	-33.38		-116.62	22.3%
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	-160.32		-589.68	21.4%
12201 451312 Emp Payroll Charges	-110	0	-110	.00		-110.00	.0%
12201 486002 Unclaimed Funds Revenue	0	0	0	-42,456.88		42,456.88	.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	-3,107.56		-11,892.44	20.7%
12202 451032 Cobra Premium Recovery	-2,600	0	-2,600	-131.58		-2,468.42	5.1%
12202 451043 County Board Premiums	-1,105	0	-1,105	-172.86		-932.14	15.6%
12202 451045 Employee Premiums	-470,000	0	-470,000	-127,830.87		-342,169.13	27.2%
TOTAL General Fund	-1,160,790	-15,000	-1,175,790	-329,151.01		-846,639.21	%
TOTAL REVENUES	-1,160,790	-15,000	-1,175,790	-329,151.01		-846,639.21	

04/28/2023
12:56:16

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 1
glflxrpt

FROM 2023 01 TO 2023 03

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	54,996.75		169,541.23	24.5%
12201 511210 Wages-Regular	177,653	0	177,653	42,545.33		135,107.22	23.9%
12201 511220 Wages-Overtime	2,426	0	2,426	9.97		2,415.84	.4%
12201 511330 Wages-Longevity Pay	600	0	600	.00		600.00	.0%
12201 512141 Social Security	28,647	0	28,647	7,101.47		21,545.95	24.8%
12201 512142 Retirement (Employer)	27,555	0	27,555	6,633.54		20,921.16	24.1%
12201 512144 Health Insurance	89,063	0	89,063	18,952.68		70,110.44	21.3%
12201 512145 Life Insurance	165	0	165	40.11		124.53	24.4%
12201 512173 Dental Insurance	4,344	0	4,344	1,241.15		3,102.85	28.6%
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	1,553.80		-53.80	103.6%
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	1,120.57		1,279.43	46.7%
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	715.00		285.00	71.5%
12201 532325 Registration	2,340	0	2,340	1,270.00		1,070.00	54.3%
12201 532334 Commercial Travel	1,200	0	1,200	1,214.93		-14.93	101.2%
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	132.75		398.25	25.0%
12201 571005 Duplicating Allocation	452	0	452	113.01		338.99	25.0%
12201 571009 MIS PC Group Allocation	11,413	0	11,413	2,853.24		8,559.76	25.0%
12201 571010 MIS Systems Grp Alloc(ISIS)	3,771	0	3,771	942.75		2,828.25	25.0%
12201 591519 Other Insurance	4,726	0	4,726	1,047.30		3,678.70	22.2%
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	1,857.92		10,142.08	15.5%
12202 599984 Cobra Dental Claims	6,000	0	6,000	21.30		5,978.70	.4%
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	89,756.60		355,848.95	20.1%

04/28/2023
12:56:17

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 2
glflxrpt

FROM 2023 01 TO 2023 03

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	2,198.16		-1,098.16	199.8%
TOTAL General Fund	1,160,790	15,000	1,175,790	270,642.02		905,148.20	%
TOTAL EXPENSES	1,160,790	15,000	1,175,790	270,642.02		905,148.20	

04/28/2023
12:58:11

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 1
glflxrpt

FROM 2023 01 TO 2023 03

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	284,883.09		854,649.31	25.0%
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	-61,942.21		-263,057.79	19.1%
13201 441030 Ag Use Conversion Penalty	-20,000	0	-20,000	.00		-20,000.00	.0%
13201 451007 Treasurers Fees	-400	0	-400	-100.00		-300.00	25.0%
13201 481001 Interest & Dividends	-1,000,000	0	-1,000,000	-624,424.39		-375,575.61	62.4%
13201 481004 Fair Market Value Adjustment	0	0	0	-260,395.97		260,395.97	.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	-60.66		-1,939.34	3.0%
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	-729,743.21		420,675.61	%
TOTAL REVENUES	-309,068	0	-309,068	-729,743.21		420,675.61	

04/28/2023
12:58:37

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 1
glflxrpt

FROM 2023 01 TO 2023 03

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	20,442.95		62,717.05	24.6%
13201 511210 Wages-Regular	52,535	0	52,535	13,882.97		38,652.01	26.4%
13201 511330 Wages-Longevity Pay	91	0	91	.00		91.20	.0%
13201 512141 Social Security	8,971	0	8,971	2,407.38		6,563.52	26.8%
13201 512142 Retirement (Employer)	9,233	0	9,233	2,288.01		6,945.45	24.8%
13201 512144 Health Insurance	45,160	0	45,160	10,757.53		34,402.77	23.8%
13201 512145 Life Insurance	15	0	15	2.33		13.03	15.2%
13201 512173 Dental Insurance	2,318	0	2,318	597.45		1,720.95	25.8%
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	638.63		7,361.37	8.0%
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	12.25		27.75	30.6%
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	106.26		318.74	25.0%
13201 571009 MIS PC Group Allocation	8,410	0	8,410	2,102.49		6,307.51	25.0%
13201 571010 MIS Systems Grp Alloc(ISIS)	1,584	0	1,584	396.00		1,188.00	25.0%
13201 591519 Other Insurance	1,724	0	1,724	350.94		1,373.06	20.4%
13201 593256 Bank Charges	1,500	0	1,500	424.70		1,075.30	28.3%
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%

04/28/2023
12:58:38

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 2
glflxprt

FROM 2023 01 TO 2023 03

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	66,462.33		242,605.27	%
TOTAL EXPENSES	309,068	0	309,068	66,462.33		242,605.27	

04/28/2023
12:56:49

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 1
glflxrpt

FROM 2023 01 TO 2023 03

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	-51,558.99		-154,676.93	25.0%
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	-1,874.48		-13,125.52	12.5%
11301 455003 Non-IVD Service Fees	-945	0	-945	-184.00		-761.00	19.5%
TOTAL General Fund	-1,235,122	0	-1,235,122	-53,617.47		-1,181,504.45	%
TOTAL REVENUES	-1,235,122	0	-1,235,122	-53,617.47		-1,181,504.45	

04/30/2023
15:10:30

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 1
glflxrpt

FROM 2023 01 TO 2023 03

ACCOUNTS FOR:
100 General Fund

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11301 Child Support							
11301 511110 Salary-Permanent Regular	296,974	0	296,974	77,261.15		219,712.81	26.0%
11301 511210 Wages-Regular	512,892	0	512,892	119,564.36		393,327.62	23.3%
11301 511220 Wages-Overtime	2,265	0	2,265	12.36		2,252.59	.5%
11301 511330 Wages-Longevity Pay	1,283	0	1,283	.00		1,282.50	.0%
11301 512141 Social Security	58,384	0	58,384	14,280.92		44,103.50	24.5%
11301 512142 Retirement (Employer)	55,312	0	55,312	13,111.27		42,200.83	23.7%
11301 512144 Health Insurance	173,562	0	173,562	40,898.49		132,663.53	23.6%
11301 512145 Life Insurance	253	0	253	64.00		188.79	25.3%
11301 512173 Dental Insurance	11,263	0	11,263	4,239.87		7,023.33	37.6%
11301 521255 Paper Service	9,300	0	9,300	1,713.26		7,586.74	18.4%
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	1,457.88		442.12	76.7%
11301 529160 Interpreter Fee	2,000	0	2,000	611.25		1,388.75	30.6%
11301 531003 Notary Public Related	180	0	180	20.00		160.00	11.1%
11301 531301 Office Equipment	895	0	895	51.31		843.69	5.7%
11301 531310 Postage Special	300	0	300	48.75		251.25	16.3%
11301 531311 Postage & Box Rent	17,750	0	17,750	5,191.71		12,558.29	29.2%
11301 531312 Office Supplies	1,600	0	1,600	289.97		1,310.03	18.1%
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	200.00		590.00	25.3%
11301 531324 Membership Dues	2,042	0	2,042	600.00		1,442.00	29.4%
11301 531326 Advertising	0	0	0	175.00		-175.00	.0%
11301 531348 Educational Supplies	450	0	450	229.70		220.30	51.0%
11301 532325 Registration	2,340	0	2,340	150.00		2,190.00	6.4%
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	26.09		218.91	10.6%
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	424.50		1,273.50	25.0%
11301 571005 Duplicating Allocation	381	0	381	95.25		285.75	25.0%
11301 571009 MIS PC Group Allocation	26,430	0	26,430	6,607.50		19,822.50	25.0%
11301 571010 MIS Systems Grp Alloc(ISIS)	8,902	0	8,902	2,225.49		6,676.51	25.0%
11301 591519 Other Insurance	10,024	0	10,024	2,102.34		7,921.66	21.0%
11301 594813 Capital Office Equip	10,000	0	10,000	9,859.19		140.81	98.6%

04/30/2023
15:10:31

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 2
glflxprt

FROM 2023 01 TO 2023 03

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
100 General Fund	APPROP	ADJSTMTS	BUDGET	ACTUALS	ENCUMBRANCES	BUDGET	USED
TOTAL General Fund	1,235,122	0	1,235,122	303,639.99		931,481.93	%
TOTAL EXPENSES	1,235,122	0	1,235,122	303,639.99		931,481.93	

**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
12-Apr-23	Fair Park voluteer coordinators	(15,000.00)			Finance Committee
Total amount available		485,000.00	2,463,182.66	300,000.00	
Net		485,000.00	2,463,182.66	300,000.00	