

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

Date: Tuesday, June 13, 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 May 3, 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 presentation of December 31, 2022 audit results by CliftonLarsonAllen
9. Discussion and possible action on letter of intent to purchase land from the County at State Road 26 Bypass and Business 26
10. Discussion and possible action on approval of out-of-state travel for the Health Department
11. Discussion and possible action on approval and acceptance of Results Based Accountability Grant and amending the 2023 budget for the Health Department
12. Discussion and possible action on contingency transfer to the Corporation Counsel office for Legal Files Matter and Document Management System
13. Discussion and possible action on purchase and financing of new county-wide phone system
14. Discussion and possible action on contingency transfer for repairs to chiller in Sheriff/Court/Jail buildings
15. Discussion and possible action on 2024 budget parameters and issues affecting the 2024 budget
16. Discussion and possible action on status of Courthouse/Sheriff/Jail improvement project and 2021A and 2022A bond funds
17. Discussion and possible action on update on American Rescue Plan Act funding
18. Discussion and possible action on claims against Jefferson County
19. 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
20. 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
21. Reconvene in open session for action on closed session items if necessary
22. Discussion and possible action on 2023 projections of budget vs. actual revenues and expenditures
23. Review of the financial statements and department update for April 2023-Finance Department
24. Review of the financial statements and department update for April 2023-Treasurer's Office
25. Review of the financial statements and department update for April 2023-Child Support
26. Update on contingency fund balance
27. Discussion of funding for projects related to the new highway facilities and sale of old highway facilities
28. Set future meeting schedule, next meeting date, and possible agenda items
29. Review of invoices
30. Adjourn

Next scheduled meetings: 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
May 3, 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; Corporation Counsel, Blair Ward; Deputy Treasurer, Kelly Stade; and Paralegal, Sarana Stolar. Members of the public present were John Donohue.
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 April 12, 2023** – Motion by Jaeckel/Kutz to approve the minutes for April 12, 2023. The motion passed 5-0.
6. **Communications** – County Administrator Wehmeier discussed the State Shared Revenue bill that was recently introduced to the State legislature.
7. **Public Comment** - None.
8. **Discussion and possible action on adopting a policy on accounting for leases** – Finance Director DeVries explained that the County has adopted GASB Statement No. 87 – Leases and presented a draft policy on accounting for leases to the Committee. The County’s auditors have suggested that Jefferson County adopt a policy setting a minimum threshold for the evaluation of leases for inclusion in the financial statements. The recommended threshold is \$5,000. This will make the process for accounting for leases more efficient by reducing the amount of leases Jefferson County would evaluate. Motion by Jaeckel/Kutz to adopt the proposed policy on Lease Accounting for Jefferson County. The motion passed 5-0.
9. **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.
10. **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 reclassify \$50,000 from funds initially set aside for increasing the contracted mental health nurse position in the jail from part-time to full-time to assistance to non-profit organizations to assist with funding the Rock

River Clinic. Motion by Jones/Kutz to approve the requested transfer of \$50,000. The motion passed 5-0.

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

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

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 –The Committee did not convene into closed session.

14. Reconvene in open session for action on closed session items if necessary – No action taken.

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

16. Review of the financial statements and department update for March 2023-Finance Department - No action was taken.

17. Review of the financial statements and department update for March 2023-Treasurer's Office - No action was taken.

18. Review of the financial statements and department update for March 2023-Child Support – No action was taken.

19. Update on contingency fund balance – Before any action taken during the meeting, the balance of the 2023 general contingency is \$485,000 for general contingency, \$2,463,183 for other contingency and \$300,000 for vested benefit contingency.

20. 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.

21. Set future meeting schedule, next meeting date, and possible agenda items – The next meeting is scheduled for Tuesday, June 13, 2023 at 8:30 a.m.

22. Review of Invoices - After review of the invoices, a motion was made by Jaeckel/Kutz to approve the payment of invoices totaling \$9,917,096.16. The motion passed 5-0.

23. Adjourn – A motion was made by Jaeckel/Drayna to adjourn at 9:42 a.m. The motion passed 5-0.

Respectfully submitted,

Marc DeVries, Finance Director
Jefferson County



We'll get you there.

CPAs | CONSULTANTS | WEALTH ADVISORS

Jefferson County, Wisconsin – Audit Results

Finance Committee and Board of Supervisors

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1

Agenda

- Introduction of the Service Team
- Financial Statement Audit Results
- Single Audit Status
- Future audit planning



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2

2

Service Team

- CLA
 - Over 100 office locations nationally
 - 18 office locations in Wisconsin
 - Serve over 2,100 governmental clients nationally
 - Serve over 500 governmental clients in Wisconsin
 - Serve over half of all of the counties in Wisconsin



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3

3

Service Team



- Jake Lenell, Principal, CPA, MBA
 - Over 20 years serving governmental clients



- Mike Anderson, Manager, CPA
 - Over 8 years serving governmental organizations

- Service Experience for Jake and Mike Includes:
 - Audits
 - Outsourced accounting
 - Consulting
 - Budgeting
 - IT Security
 - Search and Placement



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4

4

Financial Statement Audit Results

- **Opinion**
 - Unmodified (“Clean”)
- **Accounting Policies**
 - No new accounting policies or standards
- **Accounting Estimates**
 - Pension liability and related deferred outflows\inflows of resources and expense
 - Retiree health OPEB liability and related deferred outflows\inflows of resources and expense
 - Retiree life OPEB liability and related deferred outflows\inflows of resources and expense
 - Useful lives of capital assets



5

Financial Statement Audit Results (continued)

- **Financial Statement Disclosures**
 - No particularly sensitive financial statements disclosures
 - Disclosures are neutral, consistent, and clear
- **Difficulties Encountered in Performing the Audit**
 - No significant difficulties
- **Uncorrected Misstatements**
 - General Fund – Lease Receivable and Deferred Inflows
 - Human Services Fund – Lease Receivable and Deferred Inflows
 - Governmental Activities – Right of Use Asset and Liability



6

Financial Statement Audit Results (continued)

- Disagreements with Management
 - No disagreements with management
- Management Representation Letter
 - Management has provided us a letter representing the integrity, completeness, and relevancy of the information provided during the audit.
- Consultations with Other Accountants
 - No consultations with other accountants



Single Audit Status

- CLA
 - Major Federal programs
 - State and Local Fiscal Recovery Funds (Treasury ARPA)
 - Interurban Trail TAP Grant
 - State Major Programs
 - DNR portion of Interurban Trail TAP Grant
 - DCF youth aids
 - DHS portion of Medical assistance



Future Audit Planning

- Upcoming pronouncements
 - GASB 96 – Subscription Based Information Technology Arrangements.
- Continued focus on additional grant dollars
- Other/Open forum



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9

9

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Principal

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Mike Anderson, CPA

Manager

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Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.

10

10

JEFFERSON COUNTY CORPORATION COUNSEL

Jefferson County Courthouse
311 South Center Avenue
Jefferson, Wisconsin 53549-1799
(920) 674-7135 Fax: (920) 674-7399

J. BLAIR WARD
Corporation Counsel

YELENA ZARWELL
Asst. Corporation Counsel

JORDAN LIPPERT
Asst. Corporation Counsel

SARANA STOLAR
Paralegal II

June 2, 2023

Mr. William Stade:
602 Windsor Ter.
Jefferson WI 53549

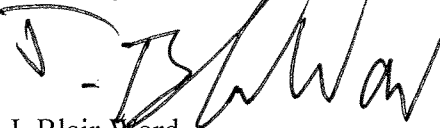
Dear Mr. Stade

This is in response to your offer to purchase a parcel of county owned property referenced in the attached offer to purchase.

I have referred your offer to the Jefferson County Finance Committee for consideration. The Finance Committee will be reviewing at its meeting on June 13, 2023 starting at 8:30 a.m. The meeting will be held at the Jefferson County Highway Facility, Highway Committee Room, 1425 Wisconsin Drive. In the alternative, you may attend by Zoom. You may find the Zoom link by calling my office the day before the meeting or at the Jefferson County website under Finance Committee Meeting Agendas, https://www.jeffersoncountywi.gov/government/jefferson_county_board/agendas_and_minutes.php.

Feel free to contact me if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "J. Blair Ward", with a long, sweeping flourish extending upwards and to the right.

J. Blair Ward
Corporation Counsel
Jefferson County
311 S. Center Ave.
Jefferson, WI 53549
(920) 674-7135 main

May 12, 2023

Jefferson County Corporation Counsel
311 S. Center Avenue, Room 110
Jefferson, WI 53549

Dear Corporation Counsel,

Attached please find a letter of intent to purchase a vacant parcel of land currently owned by Jefferson County Farm. I am the adjacent landowner of the approximate 3.0 acres, which is part of one larger tax parcel. If you have any further questions or concerns regarding the enclosed, please don't hesitate to contact me. I appreciate your attention to this and I look forward to hearing from you.

Sincerely,

A handwritten signature in dark ink, appearing to read "William H. Stade". The signature is fluid and cursive, with the first name "William" being the most prominent part.

William H. Stade
602 Windsor Ter.
Jefferson, WI 53549
(920) 541-3471

Cc: Benjamin Wehmeier
311 S. Center Avenue, Room 111
Jefferson, WI 53549

Enclosures (3)

LETTER OF INTENT

THIS LETTER OF INTENT (the "Document") made on this 12 day of May, 2023 (the "Execution Date")

BETWEEN: William H. Stade (the "Purchaser")
and
Jefferson County, WI (the "Seller")

Background:

- A. The Seller is the owner of the vacant land that is available.
- B. The Purchaser wishes to purchase this vacant land from the Seller.

This document will establish the basic terms to be used in a future real estate contract for sale (the "Contract") between the Purchaser and the Seller. The terms contained in this Document are not comprehensive and it is expected that additional terms may be added and existing terms may be changed or deleted. The basic terms are as follows:

Non-Binding

- 1. This document does not create a binding agreement between the Purchaser and the Seller and will not be enforceable. Only the Contract duly executed by the Purchaser and the Seller will be enforceable. The terms and conditions of the Contract will supersede any terms and conditions contained in this Document. The Purchaser and the Seller are not prevented from entering into negotiations with third parties with regard to the subject matter in this Document.

Transaction Description:

- 2. The property (the "Property") that is the subject of this Document is located at: State Road 26 Bypass and Business 26. Tax Parcel 241-0614-1544-000; the South side of Business 26 and East side of State Road 26 Bypass (3.0 acres M.O.L), see attached maps.

Purchase Price

- 3. The Purchaser will pay to the Seller the amount of \$20,000.00 USD on or before the 30th day of June, 2023 (the "Closing Date") as final payment in full for the property.
- 4. The Purchaser will take possession of the Property on the 30th day of June, 2023.

Real Property Disclosure

- 5. The Seller does not know of any material facts that would effect the value of the Property, accept those observable by the Purchaser or known to the Seller and stated in this Document.

Representation

- 6. The Seller represents that the Property is free and clear of all liens, charges, encumbrances, or rights of third parties which will not be satisfied out of the sale proceeds. If the representations of the Seller are untrue as of the Closing Date, the Purchaser may terminate any future agreement without penalty, and any deposits must be refunded.

Terms and Conditions

- 7. The Purchaser will accept the property in its current state and condition without any further work, repair, treatments or improvements.

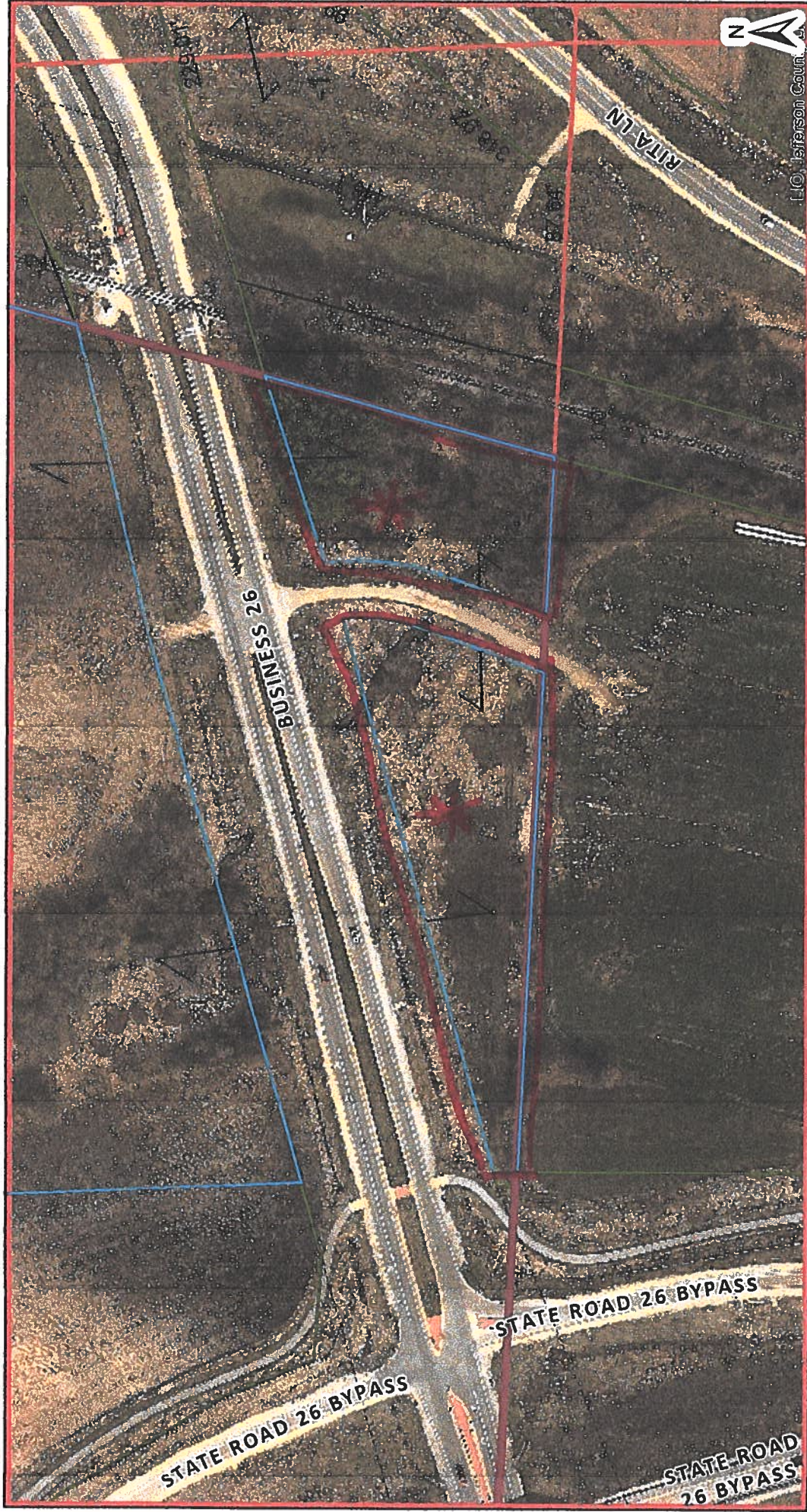
This document accurately reflects the understanding between the Seller and the Purchaser, signed on this 12 day of May, 2023.

William H. Stade
9

(Purchaser)

(Seller)

Tax Parcel Information: 241-0614-1544-000



| | | | | | | | |
|--|-----------------------|--|--------------------|--|------------------------|--|--------------------|
| | Municipal Boundaries | | Rail Right of Ways | | Rail Right of Ways | | Tax Parcels |
| | Road Centerlines | | Road Right of Ways | | Tax Parcel Information | | Road Right of Ways |
| | Parcel Lines | | Section Lines | | Section Lines | | Section Lines |
| | Property Boundary | | Surface Water | | Property Boundary | | Surface Water |
| | Old Lot/Meander Lines | | Map Hooks | | Old Lot/Meander Lines | | Map Hooks |

Red: Band_1
Green: Band_2
Blue: Band_3



Jefferson County Geographic Information System

DISCLAIMER: This map is not a substitute for an actual field survey or onsite investigation. The accuracy of this map is limited to the quality of the records from which it was assembled. Other inherent inaccuracies occur during the compilation process. Jefferson County makes no warranty whatsoever concerning this information.

Printed on: May 8, 2023

Author: Public User



TRAINING INSTITUTE ON STRANGULATION PREVENTIONS 4 DAY ADVANCED TRAINING

DATES: JUNE 19-22ND 2023

LOCATION: LOEWS HOTEL, MINNEAPOLIS, MN
601 N 1st Street, Minneapolis, MN

STAFF ATTENDING: Kendell Johnson and Melissa New

HOTEL ROOM COST: 189.00 X 4= 862.08 (Staff have voluntarily chosen to stay in the same room)

GAS MILEAGE: 296X.63/MILE= 186.48 (Staff have voluntarily chosen to drive their personal vehicle)

 Fri 5/5/2023 8:57 AM
Dutenhafer, Stephanie R <Stephanie.Dutenhafer@hcmcd.org>
Training Institute on Strangulation Prevention Registration Confirmation - June 19th - 22nd, 2023

To
 If there are problems with how this message is displayed, click here to view it in a web browser.

Good morning,

This email confirms your registration for the Training Institute on Strangulation Prevention's 4-Day Advanced Training, June 19th – 22nd, 2023 at the L

If you are traveling from over 100 miles away, you qualify for travel reimbursement; you must attend the entire conference to receive reimbursement. Hennepin Healthcare will send you a check in the mail for the total amount. Reimbursements take about a month to come in the mail from the time

For attendees coming from over 100 miles away, we can reimburse:

- Mileage driven on a personal vehicle (reimbursed at \$.63/mile to cover gas and other expenses)
- Hotel (use the below specified room block, otherwise look for rooms around \$148/night)
- Flights (for those who do not live within 1-day's reasonable driving distance or for those who aren't able to drive)
 - Baggage
- Rental car costs
- Gas for rental car
- Parking
- Uber/Taxi

We have a room block set up at the hotel where the training will take place and encourage all attendees to use this block for their accommodations. Note that the block expires May 29th, 2023 and the Loews Hotel expects their rooms to sell out once the block has expired.

Additional information including an agenda will be sent in May, 2023.

Please continue to share this training opportunity with your multidisciplinary partners and encourage them to attend, and reach out with any questions.

Best,
Stephanie



.oews Hotel in downtown Minneapolis.

nt. Following the training, you will upload your travel expenses to an online portal, and then you submit all documentation.

during the training. You can make reservations at this link: [Strangulation Training Room Block](#).

ons.



June 19th - 22nd, 2025
Loews Hotel Minneapolis
601 N 1st Ave, Minneapolis, MN 55403

For more information about this training contact:
Stephanie Dutenhafer -
Stephanie.Dutenhafer@hcmcd.org



Training Institute on Strangulation Prevention
www.strangulationtraininginstitute.com

Strangulation has been identified as one of the most lethal forms of domestic violence and sexual assault: unconsciousness may occur within seconds and death within minutes. When domestic violence perpetrators choke (strangle) their victims, especially to the point of unconsciousness, it is not only a felony but it may be an attempted homicide. Strangulation is an ultimate form of *power and control* that can have a devastating psychological effect on victims. The inability to breathe is one of the most terrifying events a person can endure.

COURSE DESCRIPTION

Casey Gwinn, Gael Strack and Dr. Bill Green, leading experts in the field of non-fatal strangulation and suffocation assaults in intimate partner violence cases, will collectively share their expertise and cover the following:

- Findings from a study of 300 misdemeanor strangulation cases
- Understanding the lethality of strangulation
- Link to other crimes, police shootings and mass murders
- Identifying the signs and symptoms of strangulation cases
- Anatomy and medical aspects in surviving and non-surviving victims
- Investigating and documenting a Domestic Violence and Sexual Assault Strangulation cases
- Legal aspects of strangulation cases with surviving victims
- Developing and using experts in court
- Advocating for traumatized victims
- Resources and handouts developed by the Institute

- *"For many years, we didn't realize the seriousness of strangulation due to the lack of visible injuries and the lack of training. We would see it in police reports and hear victims say over and over 'he choked me'. But it wasn't until the deaths of two teenagers in San Diego in 1995 that we started to put it all together. Today we know that strangulation is one of the most accurate predictors for a subsequent homicide. If a victim is strangled even one time, she is 7x more likely to be killed by her abuser. Even if the victim is lucky enough to survive, she may have still suffered brain damage due to the lack of oxygen, other internal injuries, delayed or long-term consequences."*

Gael Strack, Esq., CEO & Casey Gwinn, Esq., President
Alliance for HOPE International & the Strangulation Training Institute on Strangulation Prevention

This training is supported by the Health Resources and Services Administration (HRSA) of the U.S. Department of Health and Human Services (HHS) as part of an award totaling \$1,490,400 with 0% financed with non-governmental sources. The contents are those of the author(s) and do not necessarily represent the official views of, nor an endorsement, by HRSA, HHS, or the U.S. Government. For more information, please visit HRSA.gov.

RESOLUTION NO. _____

Accepting a \$9,000 Capacity Building Grant from the Greater Watertown Community Health Foundation and amending the 2023 Health Department budget

Executive Summary

The Greater Watertown Community Health Foundation offers Capacity Building Grants to fund leadership development and provide technical assistance to help local organizations further their mission. Jefferson County was awarded \$9,000 to provide an opportunity for leadership with the Jefferson County Health Department to be certified on Results Based Accountability which is a simple approach to effectively measure and report on program-level performance. It offers a framework to describe how programs work together in order to contribute to community-wide results at the population level and integrate this practice into the core operations. This implementation will ensure that the Jefferson County Health Department is providing services in alignment with the Wisconsin State Health Improvement Plan, the Dodge Jefferson Healthier Community Partnership Community Health Improvement Plan, and the Jefferson County Strategic Plan. Alignment of these plans will assure the department is driven by state and local needs and that the Jefferson County Health Department has organizational goals and objectives to address the public health needs of the community. In addition, the \$9,000 will allow the Department to purchase the Clear Impact software program to track performance indicators. On June 13, 2023 the Finance Committee considered this resolution and recommended forwarding to the Jefferson County Board of Supervisors to accept \$9,000 in grant funding from the Greater Watertown Community Health Foundation.

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

WHEREAS, grant funding is available to the Jefferson County Health Department from the Greater Watertown Community Health Foundation to fund leadership development and provide technical assistance, and

WHEREAS, the integration of Results Based Accountability will ensure provided services are driven by state and local needs, and

WHEREAS, the purchase of the Clear Impact Software will allow for intentional sharing and monitoring of performance indicators with stakeholders and the community.

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board of Supervisors hereby accepts grant funding from the Greater Watertown Community Health Foundation in the amount of \$9,000 to fund the staff certification of Results Based Accountability and the purchase of Clear Impact software to track performance indicators.

Fiscal Note: This resolution will increase the Jefferson County Health Department Budget by \$9,000 through a Capacity Building Grant from the_Greater Watertown Community Health Foundation. As a budget amendment, this resolution requires twenty 20 out of 30 affirmative votes from the total membership of the County Board for passage.

**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"/> 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"/> | 4101.456001 | Public Health Service Revenue | (\$9,000.00) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4101.532325 | Registration | \$4,500.00 |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4101.531303 | Computer Software | \$4,500.00 |
| <input type="checkbox"/> | <input type="checkbox"/> | | | |
| <input type="checkbox"/> | <input type="checkbox"/> | | | |
| <input type="checkbox"/> | <input type="checkbox"/> | | | |
| <input type="checkbox"/> | <input type="checkbox"/> | | | |
| <input type="checkbox"/> | <input type="checkbox"/> | | | |
| <input type="checkbox"/> | <input type="checkbox"/> | | | |
| <input type="checkbox"/> | <input type="checkbox"/> | | | |
| <input type="checkbox"/> | <input type="checkbox"/> | | | |

Description of Adjustment:

JCHD will be incorporating Results Based Accountability as their framework for Performance Management. With certification of Results Based Accountability, we will be able to implement it to fidelity. Lastly, with this grant, it will purchase a year long registration for Clear Impact which is a software that will monitor and track our progress for reach division of our Department.

Department Head Signature Elizabeth Chilson Date 05-22-2023

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.

***Jefferson County, WI
Cost Summary for Legal Files Matter and Document
Management Solution
May 15, 2023***



***Submitted by:
Mike Pratt
Legal Files Software, Inc.
801 S. Durkin Drive
Springfield, IL 62704
(800) 500 -0537 x 239
Mike.Pratt@LegalFiles.com***





Solution Cost

Legal Files Software, Inc. is pleased to present our Legal Files Matter and Document Management System. Below is a summary of the costs the organization could expect to incur during the implementation of Legal Files. All implementation services and training are based on a per hour charge.

| Software and Support Subscriptions | | |
|--|-----------------------|--------------------|
| Description | Quantity | Cost |
| Legal Files License Subscription Includes: 3 Named User Licenses, Office and Acrobat Integrations, and a single production environment. | 3 Named User Licenses | \$350.00/month |
| Maintenance and Support Subscription | Included | Included |
| Annual Software Subscription Total: | | \$4,200.00* |

*** Software Subscription Billed Annually**

| Implementation and Training Services | | | |
|--|------------|----------|-------------------|
| Description | Unit Price | Quantity | Extended |
| Project Sessions and Management | \$200/hour | 6 | \$1,200.00 |
| Admin/End User Training and Configuration Assistance | \$200/hour | 32 | \$6,400.00 |
| Installation – (8 Hours) | \$200/hour | 8 | Included |
| Implementation and Training Services Total (<i>one-time fees</i>): | | | \$7,600.00 |

| Optional Data Conversion Services | | | |
|---|------------|----------|--------------------|
| Description | Unit Price | Quantity | Extended |
| Data Conversion and Mapping – Best Guess Estimate | \$200/hour | 92 | \$18,400.00 |
| Optional Services (<i>one-time fees</i>): | | | \$18,400.00 |

This proposal contains proprietary and confidential information that the customer is required to maintain as confidential. Customer may only use this proposal to evaluate a possible business arrangement with Legal Files Software, Inc., and customer may not disclose to any third party without advance written consent of Legal Files Software Inc. All pricing is based on an initial two-year subscription billed annually and is valid for 60 days for the date of this proposal.

| Optional Software & Services | |
|------------------------------|-------------|
| Description | Annual Cost |

| | |
|--|------------|
| Additional Legal Files User License | \$795/user |
| Test-Secondary Environment License | \$1,000 |
| Legal Files Client Portal User License | \$495/user |
| Audit Module | \$3,195 |
| eDiscovery Download Module | \$6,395 |
| Custom Data Conversion | \$200/hour |
| Custom Programming | \$200/hour |
| Custom Report Writing | \$200/hour |

Description of Implementation Services

Software Maintenance & Support

Legal Files offers an annual maintenance & support program to ensure that you receive regular software upgrades and unlimited Legal Files Software support.

Legal Files provides support for problems or questions relating to our software: telephone and email user support for everyday “how to” questions, telephone and email technical support for “talk through” system maintenance, and technical support for “walk through” system administration.

All support calls follow the same problem management escalation procedures. Any questions that the Help Desk specialist cannot answer are assigned to the product manager or the development department. The Legal Files solution is a mature application. However, as with any software program, no amount of product testing and quality assurance will catch every software “bug.” As a result, Legal Files releases periodic software fixes to address bugs that are discovered by Legal Files staff, or reported through the Help Desk. These fixes are distributed on electronic media to all clients as part of the maintenance agreement.

In addition, Legal Files is constantly adding functionality to the program to provide the latest in technological advances and fulfill requests from our customers. All requests for enhancements, whether originating from a customer or internally within the company, are routed to the product manager where they are prioritized based on the potential benefit to the largest number of customers.

Once prioritized, the requests are taken to the development staff where a development plan and schedule is established, beginning with the highest priority items. A new release is offered, on the average every nine months and updated documentation and online help are available with every release.

Legal Files ensures all new releases are compatible with the customization and configuration that our clients have made to the system. All configuration and customization is handled through the application (and controlled by security) so an administrative user does not need to know about the database and its structure.

Changes to the database are limited to major releases and our upgrade routine automatically makes the required changes to the database during the upgrade process. This approach keeps our client's support costs low and greatly reduces the amount of time it takes to install a new release of the program.

With every new release, Legal Files produces a new features guide, which can be supplied in an electronic format at no charge.

Legal Files Software Inc. also publishes a client-only section of its web site. In the Legal Files Client Resource Center, a user may read current and all past issues of Hints & Helps, our Help Desk publication; downloaded "What's New" to learn about the newest features and enhancements; and access the latest versions of all training manuals, Help documentation, and Build Notes.

Legal Files has built its reputation on serving our customers and delivering upon our promises. Our maintenance and support agreement is a key component in keeping our customers up to date with the most current release, while continuing to enhance the application through feedback from our customers.

Implementation and Training Services

Your Legal Files implementation and trainings services will include these three major areas:

- Project Management and Requirements Gathering
- System Administration Training and Configuration Assistance
- End-User Training and Follow Up

Project Management and Requirements Gathering

We believe that a successful Legal Files implementation begins with a clear understanding of your organization's business requirements and the development of a roadmap for configuring the Legal Files system to best meet your objectives. Therefore, before any training begins, Legal Files will conduct a series of online pre-implementation sessions with key representatives from your organization in order to learn more about your organization and its unique case/matter management needs.

These high-level business requirements analysis sessions will be conducted via phone and/or online by a Legal Files implementation specialist or project manager who fully understands the capabilities of Legal Files and the many ways in which the system can be configured and customized for maximum effectiveness in different environments. The information gathered in these sessions will enable both the Legal Files implementation team and your management to make better decisions regarding the specific modification options which will be discussed in greater detail during your Legal Files configuration and administrative training sessions.

System Administration Training and Configuration Assistance

The Legal Files case and document management solution is a robust, professional matter management system. It is reasonably easy to learn and use. Therefore, in order to make the most of your Legal Files implementation, we recommend a systematic and disciplined approach to training. Maximum effectiveness and efficiency will only be acquired if management requires all appropriate employees to receive the training and practice necessary to become proficient in the use of the software.

Legal Files recommends that the key employee or employees who will be responsible for the ongoing administration of the Legal Files solution participate in series of administrative training and configuration assistance sessions.

These sessions will enable your key employees to establish the system options and preferences. After training, these employees will be able to:

- Set up file/case menus
- Create custom pick list entries
- Create custom windows for various matter types
- Establish appropriate user workgroup and teams
- Decide and establish system security
- Create workflow wizards and wizard triggers
- Create document assembly templates

During this time, a Legal Files implementation specialist will work closely with you to facilitate an additional level of knowledge transfer between the parties. You and the Legal Files implementation specialist will then work together to start configuring the system, customized to your office's needs and processes.

End-User Training and Follow Up

When the time comes for your office to "go live" with Legal Files, your implementation training plan will consist of an overview of the system's essential functions for all staff, combined with individualized training sessions for each employee who will use Legal Files. We recommend that each end-user receive at least one, two-hour "one-on-one" training session facilitated by a Legal Files trainer.

People learn Legal Files by using it. And with this training approach, each end-user will get hands-on experience navigating Legal Files as it has been customized for your office and will be better prepared to use the software's features right away. Additionally, your employees can be provided with an electronic copy of our end-user training manual for future reference upon completion of the training and to reinforce what was covered in their one-on-one training session.

Learning is a continuous process. That's why in the days and weeks immediately after your Legal Files go-live training, your Legal Files trainer will also schedule some additional follow-up trainings in the form of group or individual sessions designed in a Q&A format to allow staff to ask questions and improve their use of Legal Files.

April 18, 2023

**LEASE QUOTE
FOR
JEFFERSON COUNTY**

EQUIPMENT: ENTERPRISE VOICE PLATFORM

EQUIPMENT COST: \$400,000.00

| Lease Term | Monthly Payment | Quarterly Payment | Semi-Annual Payment | Annual Payment |
|------------|-----------------|-------------------|---------------------|----------------|
| 3 Years | \$12,465.00 | \$37,085.00 | \$73,385.00 | \$143,720.00 |
| 4 Years | \$ 9,700.00 | \$28,890.00 | \$57,130.00 | \$111,825.00 |
| 5 Years | \$8,060.00 | \$23,995.00 | \$47,420.00 | \$92,765.00 |

- Quote is an estimate only, Credit Approval determines final pricing.
- Sales Tax is NOT included in quoted price.
- The above quotation is based on **\$1.00 buyout** at lease end.
- One Payment is due at lease signing with \$125 Document Fee.

Thank you for allowing us the opportunity to quote on your leasing needs. Please feel free to call our office with any questions.

Marilyn Litts
Lease Consultant

| | Date | Payment | Interest | Principal | Balance |
|-------------|-----------|-----------|-----------|-----------|------------|
| Amount | | | | | |
| Financed | 6/2/2023 | | | | 400,000.00 |
| 1 | 6/2/2023 | 8,060.00 | 0.00 | 8,060.00 | 391,940.00 |
| 2 | 7/2/2023 | 8,060.00 | 2,618.55 | 5,441.45 | 386,498.55 |
| 3 | 8/2/2023 | 8,060.00 | 2,582.19 | 5,477.81 | 381,020.74 |
| 4 | 9/2/2023 | 8,060.00 | 2,545.60 | 5,514.40 | 375,506.34 |
| 5 | 10/2/2023 | 8,060.00 | 2,508.75 | 5,551.25 | 369,955.09 |
| 6 | 11/2/2023 | 8,060.00 | 2,471.67 | 5,588.33 | 364,366.76 |
| 7 | 12/2/2023 | 8,060.00 | 2,434.33 | 5,625.67 | 358,741.09 |
| 2023 Totals | | 56,420.00 | 15,161.09 | 41,258.91 | |
| 8 | 1/2/2024 | 8,060.00 | 2,396.75 | 5,663.25 | 353,077.84 |
| 9 | 2/2/2024 | 8,060.00 | 2,358.91 | 5,701.09 | 347,376.75 |
| 10 | 3/2/2024 | 8,060.00 | 2,320.82 | 5,739.18 | 341,637.57 |
| 11 | 4/2/2024 | 8,060.00 | 2,282.48 | 5,777.52 | 335,860.05 |
| 12 | 5/2/2024 | 8,060.00 | 2,243.88 | 5,816.12 | 330,043.93 |
| 13 | 6/2/2024 | 8,060.00 | 2,205.02 | 5,854.98 | 324,188.95 |
| 14 | 7/2/2024 | 8,060.00 | 2,165.90 | 5,894.10 | 318,294.85 |
| 15 | 8/2/2024 | 8,060.00 | 2,126.53 | 5,933.47 | 312,361.38 |
| 16 | 9/2/2024 | 8,060.00 | 2,086.88 | 5,973.12 | 306,388.26 |
| 17 | 10/2/2024 | 8,060.00 | 2,046.98 | 6,013.02 | 300,375.24 |
| 18 | 11/2/2024 | 8,060.00 | 2,006.80 | 6,053.20 | 294,322.04 |
| 19 | 12/2/2024 | 8,060.00 | 1,966.36 | 6,093.64 | 288,228.40 |
| 2024 Totals | | 96,720.00 | 26,207.31 | 70,512.69 | |
| 20 | 1/2/2025 | 8,060.00 | 1,925.65 | 6,134.35 | 282,094.05 |
| 21 | 2/2/2025 | 8,060.00 | 1,884.67 | 6,175.33 | 275,918.72 |
| 22 | 3/2/2025 | 8,060.00 | 1,843.41 | 6,216.59 | 269,702.13 |
| 23 | 4/2/2025 | 8,060.00 | 1,801.88 | 6,258.12 | 263,444.01 |
| 24 | 5/2/2025 | 8,060.00 | 1,760.07 | 6,299.93 | 257,144.08 |
| 25 | 6/2/2025 | 8,060.00 | 1,717.98 | 6,342.02 | 250,802.06 |
| 26 | 7/2/2025 | 8,060.00 | 1,675.61 | 6,384.39 | 244,417.67 |
| 27 | 8/2/2025 | 8,060.00 | 1,632.95 | 6,427.05 | 237,990.62 |
| 28 | 9/2/2025 | 8,060.00 | 1,590.01 | 6,469.99 | 231,520.63 |
| 29 | 10/2/2025 | 8,060.00 | 1,546.79 | 6,513.21 | 225,007.42 |
| 30 | 11/2/2025 | 8,060.00 | 1,503.27 | 6,556.73 | 218,450.69 |
| 31 | 12/2/2025 | 8,060.00 | 1,459.47 | 6,600.53 | 211,850.16 |
| 2025 Totals | | 96,720.00 | 20,341.76 | 76,378.24 | |
| 32 | 1/2/2026 | 8,060.00 | 1,415.37 | 6,644.63 | 205,205.53 |
| 33 | 2/2/2026 | 8,060.00 | 1,370.98 | 6,689.02 | 198,516.51 |
| 34 | 3/2/2026 | 8,060.00 | 1,326.29 | 6,733.71 | 191,782.80 |
| 35 | 4/2/2026 | 8,060.00 | 1,281.30 | 6,778.70 | 185,004.10 |
| 36 | 5/2/2026 | 8,060.00 | 1,236.01 | 6,823.99 | 178,180.11 |
| 37 | 6/2/2026 | 8,060.00 | 1,190.42 | 6,869.58 | 171,310.53 |
| 38 | 7/2/2026 | 8,060.00 | 1,144.52 | 6,915.48 | 164,395.05 |

| | | | | | |
|-------------|-----------|-----------|-----------|-----------|------------|
| 39 | 8/2/2026 | 8,060.00 | 1,098.32 | 6,961.68 | 157,433.37 |
| 40 | 9/2/2026 | 8,060.00 | 1,051.81 | 7,008.19 | 150,425.18 |
| 41 | 10/2/2026 | 8,060.00 | 1,004.99 | 7,055.01 | 143,370.17 |
| 42 | 11/2/2026 | 8,060.00 | 957.85 | 7,102.15 | 136,268.02 |
| 43 | 12/2/2026 | 8,060.00 | 910.41 | 7,149.59 | 129,118.43 |
| 2026 Totals | | 96,720.00 | 13,988.27 | 82,731.73 | |

| | | | | | |
|-------------|-----------|-----------|----------|-----------|------------|
| 44 | 1/2/2027 | 8,060.00 | 862.64 | 7,197.36 | 121,921.07 |
| 45 | 2/2/2027 | 8,060.00 | 814.55 | 7,245.45 | 114,675.62 |
| 46 | 3/2/2027 | 8,060.00 | 766.15 | 7,293.85 | 107,381.77 |
| 47 | 4/2/2027 | 8,060.00 | 717.42 | 7,342.58 | 100,039.19 |
| 48 | 5/2/2027 | 8,060.00 | 668.36 | 7,391.64 | 92,647.55 |
| 49 | 6/2/2027 | 8,060.00 | 618.98 | 7,441.02 | 85,206.53 |
| 50 | 7/2/2027 | 8,060.00 | 569.26 | 7,490.74 | 77,715.79 |
| 51 | 8/2/2027 | 8,060.00 | 519.22 | 7,540.78 | 70,175.01 |
| 52 | 9/2/2027 | 8,060.00 | 468.84 | 7,591.16 | 62,583.85 |
| 53 | 10/2/2027 | 8,060.00 | 418.12 | 7,641.88 | 54,941.97 |
| 54 | 11/2/2027 | 8,060.00 | 367.07 | 7,692.93 | 47,249.04 |
| 55 | 12/2/2027 | 8,060.00 | 315.67 | 7,744.33 | 39,504.71 |
| 2027 Totals | | 96,720.00 | 7,106.28 | 89,613.72 | |

| | | | | | |
|-------------|----------|-----------|--------|-----------|-----------|
| 56 | 1/2/2028 | 8,060.00 | 263.93 | 7,796.07 | 31,708.64 |
| 57 | 2/2/2028 | 8,060.00 | 211.85 | 7,848.15 | 23,860.49 |
| 58 | 3/2/2028 | 8,060.00 | 159.41 | 7,900.59 | 15,959.90 |
| 59 | 4/2/2028 | 8,060.00 | 106.63 | 7,953.37 | 8,006.53 |
| 60 | 5/2/2028 | 8,060.00 | 53.47 | 8,006.53 | 0.00 |
| 2028 Totals | | 40,300.00 | 795.29 | 39,504.71 | |

| | | | | | |
|--------------|--|------------|-----------|------------|--|
| Grand Totals | | 483,600.00 | 83,600.00 | 400,000.00 | |
|--------------|--|------------|-----------|------------|--|

Marc DeVries

From: Ryan Hayes
Sent: Tuesday, June 6, 2023 3:25 PM
To: Benjamin Wehmeier
Cc: Marc DeVries; Larry Meyer
Subject: FW: Johnson Controls Quote Report #1-1NIN3THI
Attachments: 1-1NIN3THI0-Document-1.pdf

Ben,

Attached is the quote for Johnson Controls portion of the chiller repair.

The purge equipment will be another \$6500 on top of this cost for a total of approximately \$56K. Picking up that unit from Franklin Indiana will ensure the fastest repair as the rest of the items are in stock. I was discussing with Marc and he will keep 65K as a request due to any unforeseen items.

Thank You both for addressing so quickly.

Ryan

From: nicholas.james.archibald@jci.com <nicholas.james.archibald@jci.com>
Sent: Tuesday, June 6, 2023 2:45 PM
To: Ryan Hayes <rhayes@jeffersoncountywi.gov>
Cc: shannon.churchill@jci.com; nicholas.james.archibald@jci.com
Subject: Johnson Controls Quote Report #1-1NIN3THI

This Email has originated from outside Jefferson County's Email Domain. Please verify the Sender before opening any links or attachments. - Jefferson County MIS

Dear Valued Customer,

We value and appreciate your interest in Johnson Controls, as a service provider for your building systems and are pleased to provide you this Quote. Please see attached Quote Proposal to review and note it will expire on 07/06/23. Please follow the link below to approve or reject the quote.

To Approve or Reject : <https://hvacemailtracking.azurewebsites.net/1-1NIN3THI>

If you have any questions or concerns about the quote, please reply to this email or contact the local office at 8668620458.

Regards,

Johnson Controls



Leak Repair and Purge Install
Quote Prepared by Nicholas Archibald
06/06/2023



PROPOSAL

Account Information

Bill To: JEFFERSON CTY COURT HOUSE
311 S CENTER AVE
JEFFERSON WI
USA 53549

Quote Reference Number: 1-1NIN3THI
Project Name: Leak Repair and Purge Install
Site: JEFFERSON CO CTHSE*
320 S MAIN ST
JEFFERSON WI 53549-1718

Branch Info: JOHNSON CONTROLS MADISON WI CB - 0N08
Attn: LARRY MEYER

Customer Information

Name: LARRY MEYER

This proposal is hereby accepted and Johnson Controls is authorized to proceed with the work, subject to credit approval By Johnson Controls, Inc. Milwaukee, WI.

We propose to furnish the materials and/or perform the work below for the net price of: \$49,500.00

This proposal is valid through: 07/06/2023

JEFFERSON CTY COURT HOUSE

Johnson Controls Inc.

Signature: _____
Name: _____
Title: _____
Date: _____
PO: _____

Signature: _____
Name: _____
Title: _____
Date: _____

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

As of June 8, 2023

| | Original Budget | Contract | Change orders | Revised contract | Actual | Variance |
|---|--------------------------------|----------------------|---------------------|----------------------|----------------------|----------------------|
| Construction Costs - Building Additions & Renovations | 38,669,834.00 | 38,669,834.00 | 2,809,346.34 | 41,479,180.34 | 16,016,918.32 | 25,462,262.02 |
| MIS Building Demolition & Parking Lot Construction | Future Project Below | Future Project Below | | | | |
| Construction Contingency | 3,750,000.00 | 3,750,000.00 | (2,461,811.21) | 1,288,188.79 | - | 1,288,188.79 |
| BC#1 Site Work-Site Utilities | 300,000.00 | - | | - | | |
| Sub-Total | 42,719,834.00 | 42,419,834.00 | 347,535.13 | 42,767,369.13 | 16,016,918.32 | 26,750,450.81 |
| Design Fees (Including \$19k Reimbursables Allowance) | 2,757,801.00 | 2,652,550.00 | 89,500.00 | 2,742,050.00 | 2,494,292.63 | 247,757.37 |
| Construction Materials Testing Allowance (Soils/Steel) | 40,000.00 | 40,000.00 | (43,376.88) | (3,376.88) | - | (3,376.88) |
| Owner Moving Costs/Misc. Costs | 150,000.00 | 150,000.00 | - | 150,000.00 | 196,561.82 | (46,561.82) |
| Temporary Office Space | 300,000.00 | 300,000.00 | (14,743.92) | 285,256.08 | 383,703.88 | (98,447.80) |
| 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 | (55,444.35) | 44,555.65 | 137,352.63 | (92,796.98) |
| 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) | - | - | - |
| Full Terrazo Repairs (Crack Repair & Refinishing) | 140,000.00 | 140,000.00 | (140,000.00) | - | 876.00 | (876.00) |
| 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 | - | - | (3,668.96) | (3,668.96) | - | (3,668.96) |
| Issue costs | - | - | - | - | 229,164.00 | (229,164.00) |
| Investment advisor fees | - | - | - | - | 6,933.43 | (6,933.43) |
| | | | | | - | - |
| **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 | 819,659.59 | 1,606,402.41 |
| 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 | 1,032,964.87 | 5,425,304.87 | 2,055,213.36 | 3,370,091.51 |
| Total | 49,959,475.00 | 49,554,224.00 | 1,380,500.00 | 50,934,724.00 | 20,566,424.31 | 30,368,299.69 |
| 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

| | Amount | Contingency | Interest on bonds | Bug Tussel fee | ARPA - PILT | ARPA - additional | Jail assessment |
|--|--------------|----------------|-------------------|----------------|--------------|-------------------|-----------------|
| 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) | | - | - | - | - | - |
| 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) | | - | - | - | - | - |
| 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) | | - | - | - | - | - |
| 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) | - | - | - | - | - |
| 54 Masonry/Duct work | 12,396.30 | (12,396.30) | - | - | - | - | - |
| 55 Sanitary replacement | 15,982.56 | (15,982.56) | - | - | - | - | - |
| 56 Terrazzo | 309,645.30 | (99,645.30) | - | - | - | - | - |
| 57 Plumbing/Masonry | 25,989.34 | (25,989.34) | - | - | - | - | - |
| 58 Basement improvements | 82,845.30 | (82,845.30) | - | - | - | - | - |
| 59 Owner allowances | 27,379.20 | - | - | - | - | - | - |
| 60 Steel/Masonry | 26,844.25 | (26,844.25) | - | - | - | - | - |
| Subtotal - Maas Construction | 2,809,346.34 | (2,026,749.21) | - | - | - | - | (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 | 4,235,408.34 | (2,461,811.21) | (400,000.00) | (216,000.00) | (100,000.00) | (275,000.00) | (150,000.00) |
| Net contingency remaining | | 1,288,188.79 | | | | | |

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

| Original Budget | Amendment | Amended Budget | Amount Committed | Amount Spent | Expected Completion | Project Description |
|-----------------|-----------|----------------|------------------|--------------|---|---|
| - | 25 | 25 | 25 | 25 | Dec 2024 | General administration |
| 550,000 | (140,000) | 410,000 | 356,490 | 356,490 | Dec 2024 | The County has purchased two triplex housing units to assist with housing for persons that were economically disadvantaged by the pandemic. The units will require some renovation to meet code and safety requirements. |
| 2,135,000 | (855,000) | 1,280,000 | 1,265,000 | 15,000 | Mid - 2024 | Match for broadband expansion grants |
| 295,000 | - | 295,000 | 295,000 | 114,939 | Legal Assistant - Dec 2024; ADA Feb of 2023 | Hire one legal assistant in the District Attorney's office to assist with processing court cases that were backlogged due to the pandemic. Backfill one state funded position that will be unfilled during 2022 due to deployment to assist with this backlog. |
| 195,000 | - | 195,000 | 195,000 | 66,328 | Dec-24 | Hire an additional full time staff person to assist those veterans that were negatively impacted by COVID-19. |
| 240,000 | - | 240,000 | - | - | Dec-24 | Several recent studies commissioned by the County have identified a need for a position to assist with housing in the County to include liaison to communities, developers, and granting agencies as well as individuals seeking affordable housing. |
| 234,000 | 108,000 | 344,146 | 344,146 | 344,146 | Completed | South Campus Water Main replacement |
| 130,000 | 150,877 | 280,877 | 280,877 | 280,877 | Completed | Replace HVAC system in Workforce Development Building to improve ventilation |
| 115,000 | 544,160 | 659,160 | 659,160 | 659,160 | Completed | Improvements to South Campus |
| 300,000 | - | 297,829 | 177,000 | 187,412 | Jul-24 | Technology purchases to support remote work for COVID mitigation or operational recovery |
| 195,000 | (50,000) | 145,000 | 145,000 | 49,552 | Dec-24 | Increase part time mental health nurse in Jail to full time |
| 250,000 | - | 250,000 | 250,000 | 183,550 | Jul-24 | Engage Discover Wisconsin for a 3-year marketing campaign to promote tourism that was impacted by COVID-19 |
| 500,000 | 25,953 | 525,953 | 525,953 | 525,805 | Completed | The County Fairgrounds is one of the largest tourist draws in the County. This would improve the County facilities and assist with tourism that was adversely affected by COVID-19. |
| 7,000,000 | 1,580,000 | 8,580,000 | 8,355,000 | 3,850,611 | Oct-24 | Replace HVAC system in County Courthouse, Sheriff complex, and Jail to improve ventilation |
| 350,000 | (350,000) | - | - | - | Dec-24 | Originally budgeted for marketing of county farmland, repurposed for South Campus/Fairground improvements |
| 1,000,000 | - | 1,000,000 | - | - | Dec-24 | This concept, in conjunction with the position above, would develop a central test/R&D/business development/education complex. There are EDA funds available to assist with this project, this is a potential match for those funds or workforce housing opportunities. |
| 350,000 | (350,000) | - | - | - | Completed | Originally to remodel UW Extension lower level for potential Human Service expansion to assist those impacted by COVID-19, moved to generic South Campus Improvement category |
| 1,000,000 | (899,071) | 100,929 | 100,929 | - | Dec-24 | Economic assistance to individuals and non-profit organizations |
| - | 35,264 | 35,264 | 35,264 | 20,571 | Dec-24 | Economic assistance to individuals and non-profit organizations - LIFT program for ATC/DTC |
| | 42,817 | 42,817 | 42,817 | - | Dec-24 | Economic assistance to individuals and non-profit organizations - Additional TAD grant funding |
| 100,000 | (100,000) | - | - | - | Jul-23 | Psychotherapist position for ATC/DTC (housed in HS) |
| 200,000 | (200,000) | - | - | - | Jul-24 | Assist with stand up for free clinics that administer vaccinations, testing, contact tracing as a placeholder in case other state and federal funding falls short |
| - | 50,000 | 50,000 | 50,000 | 50,000 | Completed | Assistance to Rock River Clinic |
| 1,000,000 | (969,702) | 30,298 | 30,298 | 30,298 | Completed | Reserve for future Public Health expenses related to COVID, moved 469,702 to project code 22221 for purchase of SD squads |
| - | 469,702 | 469,702 | 469,702 | 467,152 | Jul-23 | Purchase of SD squads and cameras for squads |
| - | 775,000 | 775,000 | 775,000 | 131,745 | Oct-23 | Match for potential DOT/Highway project grants (Infrastructure Bill) |
| | 258,385 | 258,385 | 258,385 | 53,846 | Dec-24 | Recruitment and Retention Specialist |
| 200,000 | - | 200,000 | - | - | Dec-24 | Clean Water initiatives |
| 16,339,000 | 126,385 | 16,465,385 | 14,611,021 | 7,387,507 | | Total committed/spent to date |

JEFFERSON COUNTY
Revenues collected through April 30

| DEPT NAME | 2023 REVISED | 2023 ACTUALS | % COLLECTED | 2022 REVISED | 2022 ACTUALS | % COLLECTED | 2021 REVISED | 2021 ACTUALS | % COLLECTED |
|--------------------------------------|----------------------------|---------------------------|-------------|---------------------------|---------------------------|-------------|---------------------------|---------------------------|-------------|
| Administration Total | \$ (3,253,177.00) | \$ (202,352.34) | 6% | \$ (1,484,275.00) | \$ (192,163.08) | 13% | \$ (658,178.00) | \$ (161,456.69) | 25% |
| Capital Projects and Debt Total | (12,384,243.00) | (1,734,446.04) | 14% | (3,881,718.00) | (1,216,982.94) | 31% | (1,521,075.00) | (533,761.79) | 35% |
| Central Services Total | (985,653.00) | (327,284.20) | 33% | (1,004,283.00) | (333,580.60) | 33% | (1,015,922.00) | (337,480.36) | 33% |
| Child Support Total | (1,235,122.00) | (334,568.32) | 27% | (1,222,826.00) | (328,452.77) | 27% | (1,124,284.00) | (293,281.68) | 26% |
| Clerk of Courts Total | (3,272,999.00) | (985,104.34) | 30% | (2,969,613.00) | (903,832.31) | 30% | (2,897,747.00) | (904,828.08) | 31% |
| Corporation Counsel Total | (488,185.00) | (170,290.48) | 35% | (447,736.00) | (149,445.96) | 33% | (409,989.00) | (136,663.16) | 33% |
| County Board Total | (485,639.00) | (161,956.73) | 33% | (516,744.00) | (172,368.88) | 33% | (444,332.00) | (148,110.80) | 33% |
| County Clerk Total | (414,523.00) | (136,281.10) | 33% | (429,259.00) | (135,384.71) | 32% | (327,990.00) | (125,407.39) | 38% |
| District Attorney Total | (1,034,908.00) | (298,051.95) | 29% | (1,089,327.00) | (277,349.61) | 25% | (828,489.00) | (250,503.45) | 30% |
| Economic Development Total | (487,082.00) | (214,253.50) | 44% | (560,776.00) | (256,887.84) | 46% | (486,386.00) | (208,915.50) | 43% |
| Emergency Management Total | (256,391.00) | (50,997.24) | 20% | (3,711,401.00) | (38,376.91) | 1% | (2,357,657.00) | 52,507.09 | -2% |
| Fair Park Total | (2,008,699.00) | (233,956.41) | 12% | (2,499,011.00) | (127,686.44) | 5% | (1,318,911.00) | (115,185.16) | 9% |
| Finance Department Total | (1,160,790.00) | (425,921.64) | 37% | (1,031,351.00) | (358,713.66) | 35% | (989,579.00) | (377,650.77) | 38% |
| General Revenues & Expenditure Total | 636,379.00 | 2,484,034.69 | 390% | (102,785.00) | 1,965,629.65 | -1912% | (948,926.00) | 1,491,560.12 | -157% |
| Health Department Total | (2,032,380.00) | (414,828.72) | 20% | (2,490,062.00) | (464,166.20) | 19% | (1,561,591.00) | (523,289.70) | 34% |
| Highway Department Total | (13,691,556.00) | (4,026,676.16) | 29% | (11,875,419.00) | (3,424,082.20) | 29% | (12,313,255.00) | (3,778,344.68) | 31% |
| Human Resources Total | (731,756.00) | (209,530.06) | 29% | (632,811.00) | (185,173.93) | 29% | (539,903.00) | (173,992.67) | 32% |
| Human Services Department Total | (34,984,314.00) | (5,705,092.49) | 16% | (29,856,318.00) | (5,591,859.94) | 19% | (27,575,933.00) | (6,030,255.45) | 22% |
| Internal Service Funds Total | (2,433,439.00) | (715,698.44) | 29% | (2,010,781.00) | (626,041.10) | 31% | (1,744,766.00) | (571,023.41) | 33% |
| Land & Water Conservation Total | (888,626.00) | (269,905.09) | 30% | (831,513.00) | (243,937.65) | 29% | (652,755.00) | (184,273.29) | 28% |
| Land Information Total | (609,521.00) | (176,901.51) | 29% | (575,921.00) | (178,606.66) | 31% | (496,071.00) | (171,690.48) | 35% |
| Library Total | (1,179,470.00) | (393,156.68) | 33% | (1,158,411.00) | (386,137.04) | 33% | (1,157,430.00) | (385,810.00) | 33% |
| Medical Examiner Total | (364,329.00) | (101,769.36) | 28% | (344,967.00) | (101,606.80) | 29% | (287,281.00) | (87,457.56) | 30% |
| Parks Department Total | (1,357,549.00) | (420,401.85) | 31% | (2,863,422.00) | (328,302.13) | 11% | (2,045,114.00) | (385,461.81) | 19% |
| Planning And Zoning Total | (736,737.00) | (206,183.74) | 28% | (660,363.00) | (185,838.55) | 28% | (617,248.00) | (179,195.26) | 29% |
| Register in Probate Total | - | - | | - | - | | - | - | |
| Register Of Deeds Total | (351,488.00) | (103,295.18) | 29% | (354,991.00) | (179,599.48) | 51% | (380,421.00) | (197,198.46) | 52% |
| Sheriff Department Total | (18,275,038.00) | (5,622,552.36) | 31% | (15,843,687.00) | (5,142,429.69) | 32% | (14,953,807.00) | (4,727,295.19) | 32% |
| Treasurer Total | (309,068.00) | (878,752.85) | 284% | (297,493.00) | 1,218,109.89 | -409% | (267,703.00) | (54,269.46) | 20% |
| UW Extension Total | (294,381.00) | (95,309.82) | 32% | (276,274.00) | (90,250.24) | 33% | (311,624.00) | (100,195.79) | 32% |
| Veterans Services Total | <u>(291,193.00)</u> | <u>(110,405.95)</u> | 38% | <u>(293,697.00)</u> | <u>(86,748.96)</u> | 30% | <u>(211,471.00)</u> | <u>(78,890.48)</u> | 37% |
| Grand Total | <u>\$ (105,361,877.00)</u> | <u>\$ (22,241,889.86)</u> | 21% | <u>\$ (91,317,235.00)</u> | <u>\$ (18,522,266.74)</u> | 20% | <u>\$ (80,445,838.00)</u> | <u>\$ (19,677,821.31)</u> | 24% |

JEFFERSON COUNTY
Expenditures through April 30

| DEPT NAME | 2023 REVISED | 2023 ACTUALS | % SPENT | 2022 REVISED | 2022 ACTUALS | % SPENT | 2021 REVISED | 2021 ACTUALS | % SPENT |
|--------------------------------------|--------------------------|-------------------------|------------|--------------------------|-------------------------|------------|-------------------------|-------------------------|------------|
| Administration Total | \$ 3,603,386.00 | \$ 224,137.16 | 6% | \$ 1,579,439.00 | \$ 207,516.54 | 13% | \$ 739,720.00 | \$ 200,320.09 | 27% |
| Capital Projects and Debt Total | 49,331,476.00 | 20,017,544.36 | 41% | 12,595,536.00 | 4,296,220.05 | 34% | 6,127,562.00 | 1,761,584.07 | 29% |
| Central Services Total | 1,198,368.00 | 250,983.56 | 21% | 1,221,117.00 | 287,361.34 | 24% | 1,165,921.00 | 284,495.02 | 24% |
| Child Support Total | 1,235,122.00 | 394,764.71 | 32% | 1,222,825.00 | 397,021.84 | 32% | 1,140,043.00 | 369,053.49 | 32% |
| Clerk of Courts Total | 3,272,999.00 | 919,119.94 | 28% | 3,069,480.00 | 766,737.59 | 25% | 3,032,750.00 | 799,245.86 | 26% |
| Corporation Counsel Total | 488,187.00 | 140,508.09 | 29% | 447,736.00 | 137,765.30 | 31% | 409,990.00 | 140,347.59 | 34% |
| County Board Total | 560,639.00 | 314,838.41 | 56% | 604,244.00 | 294,260.69 | 49% | 446,832.00 | 216,615.64 | 48% |
| County Clerk Total | 453,793.00 | 630,383.41 | 139% | 429,259.00 | 567,368.32 | 132% | 330,589.00 | 592,404.96 | 179% |
| District Attorney Total | 1,034,908.00 | 345,440.49 | 33% | 1,089,329.00 | 329,799.31 | 30% | 828,491.00 | 274,605.80 | 33% |
| Economic Development Total | 569,383.00 | 139,070.08 | 24% | 565,673.00 | 188,476.97 | 33% | 561,121.00 | 189,354.10 | 34% |
| Emergency Management Total | 256,393.00 | 89,070.28 | 35% | 3,711,401.00 | 863,089.99 | 23% | 2,657,659.00 | 61,288.79 | 2% |
| Fair Park Total | 2,020,188.00 | 272,736.95 | 14% | 2,562,449.00 | 244,264.27 | 10% | 1,348,909.00 | 166,310.55 | 12% |
| Finance Department Total | 1,175,791.00 | 355,492.90 | 30% | 1,191,351.00 | 419,786.48 | 35% | 1,119,579.00 | 315,736.77 | 28% |
| 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 | 577,369.04 | 30% | 1,738,895.00 | 730,879.11 | 42% | 1,569,675.00 | 959,239.35 | 61% |
| Highway Department Total | 13,691,556.00 | 2,412,974.31 | 18% | 11,875,419.00 | 2,299,280.76 | 19% | 12,337,642.00 | 2,997,407.90 | 24% |
| Human Resources Total | 884,526.00 | 228,034.95 | 26% | 679,572.00 | 135,076.72 | 20% | 570,795.00 | 145,546.66 | 25% |
| Human Services Department Total | 35,204,263.00 | 10,278,888.46 | 29% | 30,912,219.00 | 8,542,519.72 | 28% | 28,219,885.00 | 7,830,055.05 | 28% |
| Internal Service Funds Total | 2,433,435.00 | 953,336.37 | 39% | 2,030,779.00 | 759,325.91 | 37% | 1,849,765.00 | 650,859.09 | 35% |
| Land & Water Conservation Total | 945,951.00 | 221,173.64 | 23% | 892,735.00 | 192,157.53 | 22% | 649,926.00 | 175,605.23 | 27% |
| Land Information Total | 647,797.00 | 190,589.59 | 29% | 548,787.00 | 158,050.16 | 29% | 494,939.00 | 140,947.59 | 28% |
| Library Total | 1,179,470.00 | 1,178,194.01 | 100% | 1,158,411.00 | 1,157,293.14 | 100% | 1,157,430.00 | 1,156,522.40 | 100% |
| Medical Examiner Total | 364,329.00 | 115,108.06 | 32% | 344,967.00 | 93,490.09 | 27% | 287,282.00 | 64,317.33 | 22% |
| Parks Department Total | 1,868,762.00 | 351,330.02 | 19% | 4,014,479.00 | 327,155.80 | 8% | 2,946,635.00 | 336,180.02 | 11% |
| Planning And Zoning Total | 736,740.00 | 207,508.43 | 28% | 665,951.00 | 190,086.67 | 29% | 721,866.00 | 204,497.18 | 28% |
| Register in Probate Total | - | - | | - | - | | - | - | |
| Register Of Deeds Total | 515,814.00 | 227,299.93 | 44% | 520,382.00 | 151,351.42 | 29% | 380,422.00 | 135,571.09 | 36% |
| Sheriff Department Total | 19,017,401.00 | 6,144,234.37 | 32% | 16,959,793.00 | 5,424,781.19 | 32% | 16,378,356.00 | 4,999,520.14 | 31% |
| Treasurer Total | 309,066.00 | 89,687.66 | 29% | 297,493.00 | 72,861.55 | 24% | 267,704.00 | 64,414.81 | 24% |
| UW Extension Total | 302,180.00 | 66,945.80 | 22% | 295,774.00 | 45,119.97 | 15% | 311,624.00 | 75,578.49 | 24% |
| Veterans Services Total | 298,003.00 | 98,401.43 | 33% | 293,698.00 | 83,626.74 | 28% | 211,472.00 | 64,831.21 | 31% |
| Grand Total | \$ 148,855,230.00 | \$ 47,435,166.41 | 32% | \$ 108,520,518.00 | \$ 29,363,915.18 | 27% | \$ 92,611,579.00 | \$ 25,372,456.27 | 27% |

April 2023 Budget Variance Report Analysis

Morgan Toutant

A. Revenue Analysis: The month of April is closed and, therefore, we are 4/12 way through the year. I anticipate seeing 33% collected for most department revenue. My horizontal analysis will be based off how the 2023 % Collected compares to 2021 and 2022. The departments that are noted below are outliers to what is expected.

1. Administration: Compared to 2021 (25%) and 2022 (13%), the % Collected is significantly low at 6%. This is due to ARPA dollars being budgeted for projects not yet completed.
2. Capital Projects and Debt: Compared to 2021 (35%) and 2022 (31%), the % Collected is low at 14%. The Courthouse Project is skewing the gap from the % Collected between the three years. The majority of this can be seen in the code 4-424001-22220 1.2 – Replace HVAC at Courthouse. The amount of \$8,355,000 is budgeted for in 2023 as a Federal Grant, however it has not been collected as of April 2023. Therefore, throwing off the 2023 % Collected.
3. Economic Development: In the three-year comparison, the % Collected is relative. However, 44% is a bit high for where we are in the year. Typically all contributions are recognized early in the year as members send their entire payment for the year at once. Jefferson County payment still needs to be moved from Board to JCEDC with JE.
4. Emergency Management: 2023 is showing \$256,391, 2022 is showing \$3,711,401 and 2021 is showing \$2,357,657. Year to year flux amount is due to Flood Mitigation Grant program in prior years.
5. Fair Park: For the past three years, the % Collected have been low with 2021 coming in at 9%, 2022 at 5%, and 2023 at 12%. The main contributing outlier codes for this trend is as follows:
 - **12101-457010 Sponsor Revenues:**
 - 0% has been collected in April 2023 however April 2022 25% was collected.
 - **12101-457025 Horse Show Fees:**
 - 0% has been collected in April 2023 where in April 2021 9% was collected.
 - **12101-457026 Shaving Sales:**
 - 0% has been collected in 2023 where in 2021 6% was collected by April and in 2022 2% was collected by April.
 - **12101-482015 Space/Food Vendor:**
 - 1% has been collected in 2023 where in 2021 29% was collected by April.
 - **12101-482016 Space/Beverage Vendor:**
 - 28% has been collected in 2023 where in 2021 11% was collected and 2022 38% was collected.
 - **12102-457009 Contest Entry Fees:**
 - 35% has been collected in 2023 where in 2021 and 2022 0% was collected by April.
 - **12102-457030 Credit Card Surcharge:**
 - 69% has been collected in 2023 where in 2021 21% was collected and in 2022 19% was collected by the end of April.

April 2023 Budget Variance Report Analysis

Morgan Toutant

6. Health: 2023 is relative to 2022, however when the two years are compared to 2021 they are not. Most activity in the Health Department is grant funded, with reimbursement reports filed quarterly, so revenue will lag behind a couple months.
7. Parks: As of April 2023, Parks has collected 31% of their budgeted revenue. In April 2022 they collected 11% and in 2021 they collected 19%.
8. Register of Deeds: 2023 is showing 29% collected where 2021 and 2022 are showing more than 50% collected by April. Because of the decline in the real estate market, we are seeing the consequences here in Register of Deeds revenue.

B. Expense Analysis: I combined the techniques I learned during the Revenue Analysis to come up with the following conclusions:

1. **Administration (6% Spent)**: Underspent due to several ARPA projects in the works.
2. **Capital Projects and Debts (41% Spent)**: We are monitoring this closely.
3. **County Board (56% Spent)**: Despite the last three years showing high % Spent, I still looked at the coding breakdown:
 - 11601-514151 Per Diem: 2023 is the highest of the last three years at 39%.
 - 11601-531321 Publication of Legal Notice: 2023 is the highest of the last three years at 35%
 - 11601-531324 Membership Dues: 99% spent but the previous years tell me this is typical for April, having all dues paid.
 - 11601-532332 Mileage (40%): Slightly above the expected 33%, however, compared to last two years it is high. This is probably because of the change in Zoom meetings to in person attendance since 2021.
 - 11602-593405 JCEDC (64% Spent): With looking at 2021 and 2022, this seems pretty typical and there is only one large sum expense that is coded here annually. There is an additional \$75,000 that was carried over from 2022 that is currently unspent.
4. **County Clerk**: This is typically high because this is where our insurance is coded. These costs are allocated to the Departments during the year.
5. **Economic Development (24% Spent)**: 2021 and 2022 show that they are typically right on track with the expected 33%, so I wanted to see what was missing.
 - 531351 Gas/Diesel
 - 532325 Registration
 - 532332 Mileage
 - 533225 Telephone & Fax
 - 511210 Wages-Salary
6. **Fair Park (14% Spent)**: From what it looks like, this is low because of some capital projects that they have yet to start, and a lot of the budgeted items are for County Fair which isn't until July.
7. **Land & Water Conservation (23% Spent)**: This is relative to the other two years; however showing underspent because of a pending conservation easement transaction.

April 2023 Budget Variance Report Analysis
Morgan Toutant

8. **Parks:** I'm seeing a lot of capital projects for some parks that haven't started yet that show 0% sent, which is contributing to having a low total % Spent for Parks.
9. **Register of Deeds:** ROD has a back indexing project currently ongoing that is front-loading expenses.

06/07/2023
 14:00:54

 Jefferson County
 FLEXIBLE PERIOD REPORT

 PAGE 1
 glflxrpt

FROM 2023 01 TO 2023 04

| ACCOUNTS FOR: 100 General Fund | ORIGINAL APPROP | TRANFRS/ ADJSTMTS | REVISED BUDGET | ACTUALS | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|---|--------------------|----------------------|-------------------|-------------|--------------|---------------------|-------------|
| 12201 Finance | | | | | | | |
| 12201 411100 General Property Taxes | -621,030 | 0 | -621,030 | -207,010.08 | | -414,020.14 | 33.3% |
| 12201 412100 Sales Taxes From County | -150 | 0 | -150 | -44.59 | | -105.41 | 29.7% |
| 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 | -211.68 | | -538.32 | 28.2% |
| 12201 451312 Emp Payroll Charges | -110 | 0 | -110 | -10.00 | | -100.00 | 9.1% |
| 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 | -7,998.16 | | -7,001.84 | 53.3% |
| 12202 451032 Cobra Premium Recovery | -2,600 | 0 | -2,600 | -271.68 | | -2,328.32 | 10.4% |
| 12202 451043 County Board Premiums | -1,105 | 0 | -1,105 | -215.86 | | -889.14 | 19.5% |
| 12202 451045 Employee Premiums | -470,000 | 0 | -470,000 | -167,702.71 | | -302,297.29 | 35.7% |
| TOTAL General Fund | -1,160,790 | -15,000 | -1,175,790 | -425,921.64 | | -749,868.58 | % |
| TOTAL REVENUES | -1,160,790 | -15,000 | -1,175,790 | -425,921.64 | | -749,868.58 | |

06/07/2023
14:01:25

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 1
glflxrpt

FROM 2023 01 TO 2023 04

| ACCOUNTS FOR: | | ORIGINAL | TRANFRS/ | REVISED | | | AVAILABLE | PCT |
|--|--------------------------------------|----------|----------|---------|-----------|--------------|------------|--------|
| 100 General Fund | | APPROP | ADJSTMTS | BUDGET | ACTUALS | ENCUMBRANCES | BUDGET | USED |
| 12201 Finance | | | | | | | | |
| 12201 | 511110 Salary-Permanent Regular | 224,538 | 0 | 224,538 | 73,328.42 | | 151,209.56 | 32.7% |
| 12201 | 511210 Wages-Regular | 177,653 | 0 | 177,653 | 56,729.84 | | 120,922.71 | 31.9% |
| 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 | 9,463.43 | | 19,183.99 | 33.0% |
| 12201 | 512142 Retirement (Employer) | 27,555 | 0 | 27,555 | 8,844.65 | | 18,710.05 | 32.1% |
| 12201 | 512144 Health Insurance | 89,063 | 0 | 89,063 | 25,270.02 | | 63,793.10 | 28.4% |
| 12201 | 512145 Life Insurance | 165 | 0 | 165 | 53.48 | | 111.16 | 32.5% |
| 12201 | 512153 HRA Contribution | 0 | 0 | 0 | 1,156.26 | | -1,156.26 | .0% |
| 12201 | 512173 Dental Insurance | 4,344 | 0 | 4,344 | 1,654.85 | | 2,689.15 | 38.1% |
| 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 | 5,936.00 | | -2,216.00 | 159.6% |
| 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 | 4,010.97 | | -2,510.97 | 267.4% |
| 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 | 1,316.78 | | 1,083.22 | 54.9% |
| 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 | 532332 Mileage | 0 | 0 | 0 | 35.53 | | -35.53 | .0% |
| 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 | 398.33 | | 301.67 | 56.9% |
| 12201 | 571004 IP Telephony Allocation | 531 | 0 | 531 | 177.00 | | 354.00 | 33.3% |
| 12201 | 571005 Duplicating Allocation | 452 | 0 | 452 | 150.68 | | 301.32 | 33.3% |
| 12201 | 571009 MIS PC Group Allocation | 11,413 | 0 | 11,413 | 3,804.32 | | 7,608.68 | 33.3% |
| 12201 | 571010 MIS Systems Grp Alloc(ISIS) | 3,771 | 0 | 3,771 | 1,257.00 | | 2,514.00 | 33.3% |
| 12201 | 591519 Other Insurance | 4,726 | 0 | 4,726 | 1,396.40 | | 3,329.60 | 29.5% |
| 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 | 5,730.60 | | 6,269.40 | 47.8% |
| 12202 | 599984 Cobra Dental Claims | 6,000 | 0 | 6,000 | .00 | | 6,000.00 | .0% |

06/07/2023
 14:01:26

 Jefferson County
 FLEXIBLE PERIOD REPORT

 PAGE 2
 glflxrpt

FROM 2023 01 TO 2023 04

| ACCOUNTS FOR: | ORIGINAL APPROP | TRANFRS/ ADJSTMTS | REVISED BUDGET | ACTUALS | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|--|--------------------|----------------------|-------------------|------------|--------------|---------------------|-------------|
| 100 General Fund | | | | | | | |
| 12202 599986 Administrative Fees Dental | 24,000 | 0 | 24,000 | 8,038.62 | | 15,961.38 | 33.5% |
| 12202 599989 Employee Dental Claims | 445,605 | 0 | 445,605 | 114,996.54 | | 330,608.46 | 25.8% |
| 12202 599992 Administrative Dental Retiree | 1,100 | 0 | 1,100 | 426.00 | | 674.00 | 38.7% |
| TOTAL General Fund | 1,160,790 | 15,000 | 1,175,790 | 355,492.90 | | 820,297.32 | % |
| TOTAL EXPENSES | 1,160,790 | 15,000 | 1,175,790 | 355,492.90 | | 820,297.32 | |

06/07/2023
14:01:54

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 1
glflxrpt

FROM 2023 01 TO 2023 04

| 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 | 379,844.12 | | 759,688.28 | 33.3% |
| 13201 411300 DNR Pilot | -60,000 | 0 | -60,000 | -64,434.07 | | 4,434.07 | 107.4% |
| 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 | -76,896.74 | | -248,103.26 | 23.7% |
| 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 | -835,384.87 | | -164,615.13 | 83.5% |
| 13201 481004 Fair Market Value Adjustment | 0 | 0 | 0 | -278,010.63 | | 278,010.63 | .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 | -878,752.85 | | 569,685.25 | % |
| TOTAL REVENUES | -309,068 | 0 | -309,068 | -878,752.85 | | 569,685.25 | |

06/07/2023
14:02:44

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 1
glflxrpt

FROM 2023 01 TO 2023 04

| ACCOUNTS FOR: | | ORIGINAL | TRANFRS/ | REVISED | | | AVAILABLE | PCT |
|-------------------------------|------------------------------------|----------|----------|---------|-----------|--------------|-----------|--------|
| 100 General Fund | | APPROP | ADJSTMTS | BUDGET | ACTUALS | ENCUMBRANCES | BUDGET | USED |
| 13201 County Treasurer | | | | | | | | |
| 13201 | 511110 Salary-Permanent Regular | 83,160 | 0 | 83,160 | 27,257.05 | | 55,902.95 | 32.8% |
| 13201 | 511210 Wages-Regular | 52,535 | 0 | 52,535 | 18,671.17 | | 33,863.81 | 35.5% |
| 13201 | 511330 Wages-Longevity Pay | 91 | 0 | 91 | .00 | | 91.20 | .0% |
| 13201 | 512141 Social Security | 8,971 | 0 | 8,971 | 3,221.95 | | 5,748.95 | 35.9% |
| 13201 | 512142 Retirement (Employer) | 9,233 | 0 | 9,233 | 3,058.76 | | 6,174.70 | 33.1% |
| 13201 | 512144 Health Insurance | 45,160 | 0 | 45,160 | 14,349.50 | | 30,810.80 | 31.8% |
| 13201 | 512145 Life Insurance | 15 | 0 | 15 | 3.11 | | 12.25 | 20.2% |
| 13201 | 512153 HRA Contribution | 0 | 0 | 0 | 129.11 | | -129.11 | .0% |
| 13201 | 512173 Dental Insurance | 2,318 | 0 | 2,318 | 807.59 | | 1,510.81 | 34.8% |
| 13201 | 521232 Investment Advisor Fees | 40,000 | 0 | 40,000 | 13,628.00 | | 26,372.00 | 34.1% |
| 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 | 775.47 | | 7,224.53 | 9.7% |
| 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 | 233.46 | | -33.46 | 116.7% |
| 13201 | 571004 IP Telephony Allocation | 425 | 0 | 425 | 141.68 | | 283.32 | 33.3% |
| 13201 | 571009 MIS PC Group Allocation | 8,410 | 0 | 8,410 | 2,803.32 | | 5,606.68 | 33.3% |
| 13201 | 571010 MIS Systems Grp Alloc(ISIS) | 1,584 | 0 | 1,584 | 528.00 | | 1,056.00 | 33.3% |
| 13201 | 591519 Other Insurance | 1,724 | 0 | 1,724 | 467.92 | | 1,256.08 | 27.1% |
| 13201 | 593256 Bank Charges | 1,500 | 0 | 1,500 | 524.70 | | 975.30 | 35.0% |
| 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 | 1,775.00 | | 5,225.00 | 25.4% |
| 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% |

06/07/2023
 14:02:45

 Jefferson County
 FLEXIBLE PERIOD REPORT

 PAGE 2
 glflxrpt

FROM 2023 01 TO 2023 04

| ACCOUNTS FOR: | ORIGINAL | TRANFRS/ | REVISED | | | AVAILABLE | PCT |
|--|----------|----------|---------|-----------|--------------|------------|------|
| 100 General Fund | APPROP | ADJSTMTS | BUDGET | ACTUALS | ENCUMBRANCES | BUDGET | USED |
| 13202 531313 Printing & Duplicating | 400 | 0 | 400 | .00 | | 400.00 | .0% |
| 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 | 89,687.66 | | 219,379.94 | % |
| TOTAL EXPENSES | 309,068 | 0 | 309,068 | 89,687.66 | | 219,379.94 | |

06/07/2023
 13:59:27

 Jefferson County
 FLEXIBLE PERIOD REPORT

 PAGE 1
 glflxrpt

FROM 2023 01 TO 2023 04

| ACCOUNTS FOR: 100 General Fund | ORIGINAL APPROP | TRANFRS/ ADJSTMTS | REVISED BUDGET | ACTUALS | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|---|--------------------|----------------------|-------------------|-------------|--------------|---------------------|-------------|
| 11301 Child Support | | | | | | | |
| 11301 411100 General Property Taxes | -206,236 | 0 | -206,236 | -68,745.32 | | -137,490.60 | 33.3% |
| 11301 421001 State Aid | -131,244 | 0 | -131,244 | -65,622.00 | | -65,622.00 | 50.0% |
| 11301 421010 M S L Incentives | -5,300 | 0 | -5,300 | -297.62 | | -5,002.38 | 5.6% |
| 11301 421012 State Aid Cs + All Others | -834,160 | 0 | -834,160 | -227,619.20 | | -606,540.80 | 27.3% |
| 11301 421013 Other Dept Wage Retention | 0 | 0 | 0 | -.01 | | .01 | .0% |
| 11301 421014 State Aid wages Allocation | 122,062 | 0 | 122,062 | 30,399.11 | | 91,662.89 | 24.9% |
| 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 | 1,171.15 | | 10,180.85 | 10.3% |
| 11301 451013 NIVD Activities Reduction | -2,300 | 0 | -2,300 | -573.16 | | -1,726.84 | 24.9% |
| 11301 451014 CS Program Fees | -15,000 | 0 | -15,000 | -3,062.27 | | -11,937.73 | 20.4% |
| 11301 455003 Non-IVD Service Fees | -945 | 0 | -945 | -219.00 | | -726.00 | 23.2% |
| TOTAL General Fund | -1,235,122 | 0 | -1,235,122 | -334,568.32 | | -900,553.60 | % |
| TOTAL REVENUES | -1,235,122 | 0 | -1,235,122 | -334,568.32 | | -900,553.60 | |

06/07/2023
 14:00:19

 Jefferson County
 FLEXIBLE PERIOD REPORT

 PAGE 1
 glflxrpt

FROM 2023 01 TO 2023 04

| ACCOUNTS FOR: | ORIGINAL | TRANFRS/ | REVISED | ACTUALS | ENCUMBRANCES | AVAILABLE | PCT |
|--|----------|----------|---------|------------|--------------|------------|-------|
| 100 General Fund | APPROP | ADJSTMTS | BUDGET | | | BUDGET | USED |
| 11301 Child Support | | | | | | | |
| 11301 511110 Salary-Permanent Regular | 296,974 | 0 | 296,974 | 102,863.63 | | 194,110.33 | 34.6% |
| 11301 511210 Wages-Regular | 512,892 | 0 | 512,892 | 154,050.33 | | 358,841.65 | 30.0% |
| 11301 511220 Wages-Overtime | 2,265 | 0 | 2,265 | 696.16 | | 1,568.79 | 30.7% |
| 11301 511330 Wages-Longevity Pay | 1,283 | 0 | 1,283 | .00 | | 1,282.50 | .0% |
| 11301 512141 Social Security | 58,384 | 0 | 58,384 | 18,681.07 | | 39,703.35 | 32.0% |
| 11301 512142 Retirement (Employer) | 55,312 | 0 | 55,312 | 17,231.65 | | 38,080.45 | 31.2% |
| 11301 512144 Health Insurance | 173,562 | 0 | 173,562 | 55,617.50 | | 117,944.52 | 32.0% |
| 11301 512145 Life Insurance | 253 | 0 | 253 | 84.70 | | 168.09 | 33.5% |
| 11301 512173 Dental Insurance | 11,263 | 0 | 11,263 | 3,714.58 | | 7,548.62 | 33.0% |
| 11301 521255 Paper Service | 9,300 | 0 | 9,300 | 2,737.66 | | 6,562.34 | 29.4% |
| 11301 521256 Genetic Tests | 5,500 | 0 | 5,500 | 1,840.00 | | 3,660.00 | 33.5% |
| 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 | 693.75 | | 1,306.25 | 34.7% |
| 11301 531003 Notary Public Related | 180 | 0 | 180 | 60.00 | | 120.00 | 33.3% |
| 11301 531301 Office Equipment | 895 | 0 | 895 | 51.31 | | 843.69 | 5.7% |
| 11301 531310 Postage Special | 300 | 0 | 300 | 50.82 | | 249.18 | 16.9% |
| 11301 531311 Postage & Box Rent | 17,750 | 0 | 17,750 | 6,513.99 | | 11,236.01 | 36.7% |
| 11301 531312 Office Supplies | 1,600 | 0 | 1,600 | 745.86 | | 854.14 | 46.6% |
| 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 | 240.00 | | 550.00 | 30.4% |
| 11301 531324 Membership Dues | 2,042 | 0 | 2,042 | 600.00 | | 1,442.00 | 29.4% |
| 11301 531326 Advertising | 0 | 0 | 0 | 227.02 | | -227.02 | .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 | 38.54 | | 206.46 | 15.7% |
| 11301 535242 Maintain Machinery & Equip | 4,550 | 0 | 4,550 | 997.81 | | 3,552.19 | 21.9% |
| 11301 571004 IP Telephony Allocation | 1,698 | 0 | 1,698 | 566.00 | | 1,132.00 | 33.3% |
| 11301 571005 Duplicating Allocation | 381 | 0 | 381 | 127.00 | | 254.00 | 33.3% |
| 11301 571009 MIS PC Group Allocation | 26,430 | 0 | 26,430 | 8,810.00 | | 17,620.00 | 33.3% |
| 11301 571010 MIS Systems Grp Alloc(ISIS) | 8,902 | 0 | 8,902 | 2,967.32 | | 5,934.68 | 33.3% |
| 11301 591519 Other Insurance | 10,024 | 0 | 10,024 | 2,803.12 | | 7,220.88 | 28.0% |
| 11301 594813 Capital Office Equip | 10,000 | 0 | 10,000 | 9,859.19 | | 140.81 | 98.6% |

06/07/2023
14:00:20

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 2
glflxrpt

FROM 2023 01 TO 2023 04

| 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 | 394,764.71 | | 840,357.21 | % |
| TOTAL EXPENSES | 1,235,122 | 0 | 1,235,122 | 394,764.71 | | 840,357.21 | |

**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 volunteer 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 | |