

## Finance Committee Agenda

### Jefferson County

Jefferson County Highway Committee Room

1425 Wisconsin Drive

Jefferson, WI 53549

Date: Wednesday, July 5, 2023

Time: 10:00 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 June 13, 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 request from City of Watertown to forgive property taxes, interest and/or penalties on property at 100 Western Ave, Watertown, Wisconsin
9. Discussion and possible action on authorizing purchase of agricultural conservation easement
10. Discussion and possible action on loan guidelines for Jefferson County Housing Program
11. Discussion and possible action on authorizing the County Administrator to apply to the United States Department of Housing and Urban Development for Jefferson County to serve as a housing counseling agency
12. Discussion and possible action on acceptance of proceeds from Nestle for sale of County property
13. Discussion and possible action on policy guidance regarding offers to purchase real property owned by Jefferson County
14. Discussion and possible action on contingency transfer to Administration for Strategic Planning services
15. Discussion and possible action on claim by Tyler Jessup for damages related to a motor vehicle accident with a county highway department truck
16. Discussion and possible action on claim by Frontier Communications for damages related to local copper exchange group
17. Discussion and possible action on 2024 budget parameters and issues affecting the 2024 budget
18. Discussion and possible action on status of Courthouse/Sheriff/Jail improvement project and 2021A and 2022A bond funds
19. Discussion and possible action on update on American Rescue Plan Act funding
20. 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
21. 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
22. Reconvene in open session for action on closed session items if necessary
23. Discussion and possible action on 2023 projections of budget vs. actual revenues and expenditures
24. Review of the financial statements and department update for May 2023-Finance Department
25. Review of the financial statements and department update for May 2023-Treasurer's Office
26. Review of the financial statements and department update for May 2023-Child Support
27. Update on contingency fund balance
28. Discussion of funding for projects related to the new highway facilities and sale of old highway facilities
29. Set future meeting schedule, next meeting date, and possible agenda items
30. Review of invoices
31. Adjourn

Next scheduled meetings:            Wednesday, August 2, 2023 (Regular Meeting)  
   Wednesday, September 6, 2023 (Regular Meeting)  
   Monday, September 11, 2023 (Budget Hearings)  
   Wednesday, September 13, 2023 (Budget Hearings)  
   Thursday, September 14, 2023 (Budget Hearings)

Join Zoom Meeting

<https://us06web.zoom.us/j/87697754337?pwd=cnVKMzd0TkZFY3RPRHpzMW5kTGxVdz09>

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.



audit adjustments noted. Jake noted that the County declined to implement GASB Statement No. 87 – *Leases*, which resulted in an immaterial adjustment that the County did not make. No action was taken.

**10. Discussion and possible action on contingency transfer for repairs to chiller in Sheriff/Court/Jail buildings** – Central Services Director Hayes explained that the chiller that provides air conditioning to the Courts, Sheriff’s department and Jail was failing. Parts and service have been procured as an emergency measure to keep the system operational for the time being. The cost of the repairs were approximately \$56,000. DeVries is recommending a contingency transfer of \$60,000 in case any other parts or service is needed beyond immediate needs. Motion by Jones/Drayna to move \$60,000 from contingency to the Central Services budget for repairs to the chiller. The motion passed 5-0.

**11. Discussion and possible action on approval of out-of-state travel for the Health Department** – Health Department Director Chilsen requested out of state travel for a conference on domestic violence and strangulation. The travel and conference are fully funded by a grant received by the Health Department. Motion by Jones/Kutz to approve the out of state travel. The motion passed 5-0.

**12. Discussion and possible action on approval and acceptance of Results Based Accountability Grant and amending the 2023 budget for the Health Department** – Chilsen explained that the Health Department has been awarded a \$9,000 grant from the Greater Watertown Foundation to fund leadership development. A budget amendment is necessary in order to execute the grant. Motion by Jaeckel/Kutz to accept the grant award and increase the revenue and expenditures in the Health Department by \$9,000, and forward the resolution to the County Board of Supervisors. The motion passed 5-0.

**13. Discussion and possible action on contingency transfer to the Corporation Counsel office for Legal Files Matter and Document Management System** - Corporation Counsel Ward explained that his office is taking on more and more cases regarding termination of parental rights and in order to help track progress on all outstanding cases he is requesting a case management software package. The package costs \$12,000 with ongoing support and licensing costs of \$4,200/year. Motion by Jaeckel/Drayna to move \$12,000 from contingency to the Corporation Counsel’s office for case management software. The motion passed 5-0.

**14. Discussion and possible action on letter of intent to purchase land from the County at State Road 26 Bypass and Business 26** – DeVries introduced the item by informing the Committee that the County had received an offer to purchase a 3-acre parcel of County Farmland property that is just south of Business Highway 26. The offeror, Pete Stade, owns an abutting parcel and would like to use the land for farming. Motion by Christensen to send the matter back to Administration for further study. The motion died for lack of a second. Motion by Jaeckel/Drayna to accept the offer from Stade and forward the resolution to the County Board of Supervisors. The motion passed 4-1 with Christensen dissenting.

**15. Discussion and possible action on 2024 budget parameters and issues affecting the 2024 budget** – DeVries explained that the State Revenue Sharing bill is set to be passed by both the Assembly and Senate this week and is expected to go to the Governor during the weekend. The Governor is expected to sign the legislation. This will increase Jefferson County’s shared revenue by approximately \$900,000. No action was taken.

- 16. Discussion and possible action on Courthouse/Sheriff/Jail improvement project and status of 2021A and 2022A bond funds** - DeVries updated the Committee on the status of the bond funds and project costs vs budget. No action was taken.
- 17. Discussion and possible action on update on American Rescue Plan Act funding** – DeVries discussed the status of the ARPA funding. DeVries explained that the PSC had rescinded its grant for Jefferson County due to alleged disputes over coverage maps. It is uncertain when or if there will be future grants. DeVries requested the Committee’s approval to reclassify \$250,000 from \$1.25 million of funds initially set aside for matching funds for the PSC broadband grant to the building project. Motion by Jaeckel/Kutz to approve the requested transfer of \$250,000. The motion passed 5-0.
- 18. Discussion and possible action on claims against Jefferson County** – No action was taken.
- 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** – Corporation Counsel Ward updated the Committee on the status of current foreclosures. No action was taken.
- 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** –The Committee voted by roll call to convene into closed session. The motion passed 5-0.
- 21. Reconvene in open session for action on closed session items if necessary** – Motion by Jaeckel/Kutz to convene into open session. The motion passed 5-0. No action was taken on closed session items.
- 22. Discussion and possible action on 2023 projections of budget vs. actual revenues and expenditures** – DeVries directed the Committee’s attention to a budget narrative in the agenda package prepared by Morgan Toutant, Budget Analyst I. The narrative explains budget variances and will be a part of the packages going forward. No action was taken.
- 23. Review of the financial statements and department update for April 2023-Finance Department** - No action was taken.
- 24. Review of the financial statements and department update for April 2023-Treasurer’s Office** - No action was taken.
- 25. Review of the financial statements and department update for April 2023-Child Support** – No action was taken.

**26. 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.

**27. 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.

**28. Set future meeting schedule, next meeting date, and possible agenda items** – The next meeting is scheduled for Wednesday, July 5, 2023 at 8:30 a.m. Potential agenda items will be review of loan guidelines for Housing Program and discussion and possible action on request from City of Watertown to forgive property taxes on property at 100 Western Ave, Watertown, Wisconsin.

**29. Review of Invoices** - After review of the invoices, a motion was made by Jaeckel/Kutz to approve the payment of invoices totaling \$8,087,814.67. The motion passed 5-0.

**30. Adjourn** – A motion was made by Jaeckel/Drayna to adjourn at 10:49 a.m. The motion passed 5-0.

Respectfully submitted,

Marc DeVries, Finance Director  
Jefferson County



## MEMO

TO: Jefferson County Finance Committee  
FROM: Atty. Steven T. Chesebro  
DATE: June 28, 2023  
RE: 100 Western Ave., Watertown WI 53094 Past Due Taxes PIN 291-0815-0424-088

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### REQUEST

The City is requesting the County waive any and all past due taxes or charges that it has against the property located at 100 Western Ave. Watertown, WI. It is believed that amounts to \$7,179.52.

### BACKGROUND

The property located at 100 Western Ave. Watertown, WI 53094 was involved in a fire on December 9, 2022 resulting in three deaths and a total loss of the property. The structure at 100 Western Ave. is unstable and needs to be razed. At the time of the fire the legal ownership of the building was complicated. The day prior to the fire a judgment of foreclosure was entered against Renee R Sterwalt f/k/a Zsa Zsa Seefeldt, with a six-month redemption period. In the foreclosure action, Ms. Sterwalt raised and filed a land contract naming Shannon Arenz the owner of the property. Ms. Sterwalt alleged in her response to the foreclosure that the past due balance was in part due to Ms. Sterwalt's failure to maintain insurance on the property. Ms. Sterwalt's failure to maintain the insurance increased her mortgage payments which then lead to the missed payments and foreclosure action among other monetary issues Ms. Sterwalt has alleged.

While the foreclosure was granted to Specialized Loan Servicing, LLC prior to the fire, they have since vacated the judgment and released the mortgage that they held on the property, removing any interest Specialized Loan Servicing, LLC had in the property. Part of this is due to the mortgage insurance that they had on the property to cover any loss they incurred. Renee Sterwalt resides in Wasilla Alaska on disability income based on representations made by her Attorney Chris Stroebel. Shannon Arenz, is the mother of the three individuals who passed away in the fire and was alleged to be three years behind on the land contract she entered into with Renee Sterwalt. Mrs. Sterwalt has stated that she did not have the financial ability to terminate the Land Contract which is why it was still in place.

The City initially reached out to the interested parties to request they raze the property by letter on January 27, 2023. While the City did obtain some additional information after sending out the letter no party moved forward with razing the building. The City then issued a formal raze order to the property owners on March 22, 2023, requiring the structure be removed within 30 days. Unfortunately, the parties have not been able to raze the structure. As the structure was not stable immediately after the fire it continues to be exposed to the elements and deteriorate. It does pose a risk of

falling and as such the City has maintained a fence around the property since the initial fire and has begun cleaning debris that falls into the public right of way.

Due to the insolvency of the interested parties, the already outstanding past due property taxes, and the need for a quick resolution, the City is concerned that any attempt to proceed with the raze order and assessing the cost to the property will result in substantial delays and the property taxes being unpaid, leading to the need for a tax foreclosure against the parcel in the future. This is also expected as the estimated value of the vacant land is less than the anticipated costs of razing the structure, which will result in the parcel having a negative value such that no party would be interested in purchasing it in an amount that would cover the past due taxes and avoid a tax foreclosure.

In order to avoid the need for the tax foreclosure the City has reached out to Ms. Sterwalt and Ms. Arenz regarding transferring any interest they have in the property to the City of Watertown, in lieu of the City proceeding with a raze order and the city forgoing charging the costs of razing the property to them. Ms. Arenz has signed a quit claim deed transfer any ownership interest she may have had in the parcel to the City of Watertown. Ms. Sterwalt has indicated she is willing to sign a warranty deed transferring ownership of the parcel to the City. Ms. Sterwalt's willingness is conditioned on providing certain exceptions to the warranty deed. The requested exceptions would be for any any outstanding balance due to the City or County for property taxes, or any utility owned or controlled by the City relating to the property. Meaning that she would be released from those liabilities.

In researching this matter, the City has found \$2,788.62 of Utility fees due to the Watertown Water/Wastewater department; \$1,923.60 due on the property for the 2019 past due property taxes; and \$5,255.92 due for the 2023 past due property taxes. Without a release of these property taxes the City will have to cover \$9,968.14 in costs in addition to the minimum cost to demo the building which is currently estimated at \$14,500. By the City taking this proactive approach to have the building transferred to the City it avoids the County from having to initiate tax foreclosure and take responsibility for the parcel.

## **FUTURE PLANS**

The City's immediate concern with the property would be to raze the building and return it to a vacant lot so that the substantial hazard to the community is resolved. Once the property has been returned to a vacant lot the City will explore potential other uses for the property. The first priority is to improve the intersection; the intersection which the house sits next to is currently considered a dangerous intersection and a portion of the land will be used to explore enhancing the safety of that intersection. The second goal is to memorialize the lives lost; some individuals have expressed an interest in having a portion of the parcel be a memorial of some type dedicated to the three young children who lost their lives in the fire. The City's last desire, is to offer the remaining land to the abutting property owners expanding their side yards.



**RESOLUTION NO. 2023-\_\_**

**Authorizing the purchase of a perpetual agricultural conservation easement and amending the 2023 budget for the Land and Water Conservation Department**

Executive Summary

The Jefferson County Comprehensive Plan seeks to preserve and enhance the county's rural character including farmland. One way to accomplish this goal is to purchase conservation easements that protect agricultural land from development using grant funds from the Natural Resources Conservation Service and Jefferson County funds restricted for this use. The Natural Resources Conservation Service has approved grant funding for the purchase of an easement described below consisting of 92.3 acres, with the remaining amount contributed by the landowner and Jefferson County.

This resolution authorizes the Land and Water Conservation Department to enter into a contract to purchase a perpetual agricultural conservation easement from the Daniel O. Cummings Trust in the amount of \$228,750 consisting of 92.3 acres and payment of title insurance and closing costs in the amount of \$2,113.

The Land and Water Conservation Committee and the Finance Committee considered this resolution at their meetings on June 21, 2023 and July 5, 2023 respectively, and recommended forwarding to the County Board for approval.

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

WHEREAS, Jefferson County has a goal to preserve and enhance the county's rural character by purchasing conservation easements that will protect agricultural land from development, and

WHEREAS, Daniel O. Cummings Trust has applied for a conservation easement on land in the Town of Waterloo, Jefferson County consisting of 92.3 acres, and

WHEREAS, the total appraisal for the land is \$305,000 and the Natural Resources Conservation Service has approved grant funding in the amount of \$152,500, and

WHEREAS, the landowner has agreed to accept \$76,250 less than the appraised value of the conservation easement resulting in a twenty-five percent reduction in total cost, and

WHEREAS, Jefferson County's contribution toward the conservation easement will be \$76,250 plus title insurance and closing costs in the amount of \$2,113, for a total cost of \$78,363.

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board of Supervisors hereby authorizes the Land and Water Conservation Department Director to sign the agricultural conservation easement deed, pay Daniel O. Cummings Trust \$228,750 for an agricultural conservation easement consisting of 92.3 acres, and pay for title insurance and closing costs in the amount of \$2,113.

*Fiscal Note: The total cost of the proposed conservation easement is \$230,863 of which \$120,000 is already contained in the Land and Water Conservation Department 2023 budget. The remainder of this cost will be covered by an amendment to the Land and Water Conservation Department's 2023 budget that increases federal revenue by \$72,500, increases the use of Capitol Reserve funds designated for conservation easements by \$38,363, and increases expenditures by \$110,863. Jefferson County's share of the purchase price is \$76,250 in addition to title insurance and closing costs in the amount of \$2,113 for a total cost of \$78,363, all of which is proposed to be paid for with funds reserved for the farmland preservation program. Total capital reserve funds remaining for the farmland preservation program after this resolution would be \$52,990.19. County Board approval requires a two-thirds vote of the entire membership of the County Board (20 members of the 30 member County Board must vote in favor of the budget amendment).*

Ayes: \_\_\_\_\_ Noes: \_\_\_\_\_ Abstain: \_\_\_\_\_ Absent: \_\_\_\_\_ Vacant: \_\_\_\_\_

Referred By  
Land and Water Conservation Committee  
Finance Committee

07-05-2023

Corporation Counsel: \_\_\_\_\_; Finance Director: \_\_\_\_\_

**JEFFERSON COUNTY  
BUDGET ADJUSTMENT OR AMENDMENT REQUEST**

<u>Adjustment</u>	<u>Description</u>	<u>Approval Level</u>
<input type="checkbox"/> Level 1	Adjustments of operating appropriations up to \$4,999 from one account to another <u>within</u> the department's budget	Department Head
<input type="checkbox"/> Level 2	<input type="checkbox"/> a. Adjustments of operating appropriations over \$5,000 and up from one account to another <u>within</u> the department's budget.	Administrator
	<input type="checkbox"/> b. Substitution of capital items or adjustment of operating to capital appropriations up to \$24,999 from one account to another <u>within</u> the department's budget.	Administrator
	<input type="checkbox"/> c. Transfers between departments within a budgetary function of up to \$24,999.	Administrator
<input type="checkbox"/> Level 3	Amendments of operating or capital appropriations needing additional funding from contingency funds from that are under 10% of the funds originally appropriated for an individual department.	Finance Committee
<input checked="" type="checkbox"/> Level 4	<input type="checkbox"/> a. Amendments of operating or capital appropriations needing additional funding from contingency funds from that are over 10% of the funds originally appropriated for an individual department.	County Board
	<input 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 checked="" 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"/>	12407 424001	Federal Grants	\$72,500
<input checked="" type="checkbox"/>	<input type="checkbox"/>	12407 594816	Capital Conserve Easement	\$110,863
<input type="checkbox"/>	<input checked="" type="checkbox"/>	12407 594960	Capital Reserve	\$38,363
<input type="checkbox"/>	<input type="checkbox"/>			

Description of Adjustment:

The budget was determined prior to the conservation easement appraisal. The NRCS will provide \$152,550 toward purchase price (\$80,000 was budgeted), the Capital Conserve Easement payout will be \$228,750 plus \$2,113 title insurance and closing costs for a total of \$230,863 (\$120,000 was budgeted), and the county share will be a total of \$78,363 (\$40,000 was budgeted to come from Capital Reserve)

Department Head Signature Patricia Cawo Date 6/13/2023  
 County Administrator Signature \_\_\_\_\_ Date \_\_\_\_\_

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

**RESOLUTION NO. 2023-\_\_\_\_\_**

**Denying Claim for personal injury by Tyler R. Jessup**

Executive Summary

A claim has been made against Jefferson County by Tyler R. Jessup for personal injury following a motor vehicle accident on December 28, 2021 involving his vehicle and a Jefferson County plow truck. The claimant is seeking \$250,000, of which \$73,597 is for medical expenses. This claim has been reviewed by the County’s insurance carrier, WMMIC, and was recommended for disallowance based on the finding that the County has no liability for this claim and is not legally responsible for the alleged damages. The County’s insurance carrier has assigned legal counsel to represent Jefferson County’s interests in this matter. If claimant is able to provide sufficient evidence to prove that Jefferson County is legally responsible for any or all of his claims, this matter will be reconsidered by the County’s insurance carrier and the Jefferson County Finance Committee. This resolution formally denies the claim filed against Jefferson County and directs the Corporation Counsel to give the claimant notice of disallowance. The Finance Committee considered this resolution on July 5, 2023, and recommended forwarding to the County Board for approval.

\_\_\_\_\_

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

WHEREAS, the following claim was filed against Jefferson County as follows:

<u>Claimant</u>	<u>Date of Loss</u>	<u>Claim Filed</u>	<u>Description</u>	<u>Alleged Damages</u>
Tyler R. Jessup	12/28/21	03/30/23	Mr. Jessup alleges injury to his person resulting from an accident on I-94. Mr. Jessup alleges that a Jefferson County plow truck was traveling east on I-94 when Mr. Jessup turned into the left lane from the right lane and encountered the truck which had just pulled out of the traffic median. Because the highway truck had not yet reached highway speed, Mr. Jessup was unable to slow his vehicle or avoid the truck and as a result, the two vehicles struck each other.	\$250,000

WHEREAS, said damages are alleged to be the result of negligence of Jefferson County, its agents, officials, officers or employees, and

WHEREAS, Jefferson County’s insurance carrier, Wisconsin Municipal Mutual Insurance Company, recommends disallowance of the claim on the basis that the County is not legally responsible for the alleged damages.

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board of Supervisors hereby disallows said claim and directs the Corporation Counsel to give the claimant notice of disallowance.

*Fiscal Note: This matter has been referred to Wisconsin Municipal Mutual Insurance Company (WMMIC) and will be resolved in accordance with the terms of the County’s policy.*

Referred By:  
Finance Committee

07-11-2023

REVIEWED: Corporation Counsel: ; Finance Director: .



**WISCONSIN MUNICIPAL MUTUAL INSURANCE COMPANY**  
4781 Hayes Road, Suite 201 | Madison, WI 53704 • [www.wmmic.com](http://www.wmmic.com)  
Telephone: 608.246.3336 | Toll Free: 866.823.4217 | Facsimile: 608.852.8647

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Blair Ward  
311 S Center Avenue  
Jefferson, Wisconsin 53549

June 22, 2023

RE:      Claimant:                    Tyler Jessup  
         Claim number:                ALJC00000690  
         Our Insured:                    Jefferson County  
         Date of Loss:                    12/28/2021

Dear Blair Ward,

The above referenced claim was filed on 3/30/2023. Following a review of the information and an investigation of the facts, it has been determined that Jefferson County has no liability for this claim. Please issue a formal disallowance and provide a copy of this disallowance to WMMIC.

This claim will be closed on the date of receipt of the disallowance.

A copy of this letter has been placed in the claim file for reference. If you should have any further questions, please contact me.

Sincerely,

A handwritten signature in black ink that reads 'Brandon Johnson'. The signature is fluid and cursive, with a long horizontal stroke at the end.

Brandon Johnson, AIC  
Claims Representative  
Wisconsin Municipal Mutual Insurance Company  
(608) 245-6892  
[bjohnson@wmmic.com](mailto:bjohnson@wmmic.com)

**RESOLUTION NO. 2023-\_\_\_\_\_**

**Denying Claim by Frontier Communications for damage to local copper exchange loop**

Executive Summary

A claim has been made against Jefferson County for damages. The claim has been reviewed by the County’s insurance carrier, WMMIC, and was recommended for disallowance based on the finding that the County has no liability for this claim and is not legally responsible for the alleged damages. This resolution formally denies the claim filed against Jefferson County and directs the Corporation Counsel to give the claimant notice of disallowance. The Finance Committee considered this resolution on June 13<sup>th</sup>, 2023, and recommended forwarding to the County Board for approval.

\_\_\_\_\_

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

WHEREAS, the following claim was filed against Jefferson County as follows:

<u>Claimant</u>	<u>Date of Loss</u>	<u>Claim Filed</u>	<u>Description</u>	<u>Alleged Damages</u>
Frontier Communications	7/14/22	6/12/23	Frontier alleges damages to a local copper exchange loop by the Jefferson County Highway Department during mowing operations on property located at 8066 County Rd Q, Milford WI.	\$1,088.66

WHEREAS, said damages are alleged to be the result of negligence of Jefferson County, its agents, officials, officers or employees, and

WHEREAS, Jefferson County’s insurance carrier, Wisconsin Municipal Mutual Insurance Company, recommends disallowance of the claim on the basis that the County is not legally responsible for the alleged damages.

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board of Supervisors hereby disallows said claim and directs the Corporation Counsel to give the claimant notice of disallowance.

*Fiscal Note: This matter has been referred to Wisconsin Municipal Mutual Insurance Company (WMMIC) and will be resolved in accordance with the terms of the County’s policy.*

Referred By:  
Finance Committee

07-11-2023

REVIEWED: Corporation Counsel:           ; Finance Director:



**WISCONSIN MUNICIPAL MUTUAL INSURANCE COMPANY**  
4781 Hayes Road, Suite 201 | Madison, WI 53704 • [www.wmmic.com](http://www.wmmic.com)  
Telephone: 608.246.3336 | Toll Free: 866.823.4217 | Facsimile: 608.852.8647

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Blair Ward  
311 S Center Avenue  
Jefferson, Wisconsin 53549

June 12, 2023

RE:      Claimant:                      Frontier  
            Claim number:                  GLJC00002761  
            Our Insured:                      Jefferson County  
            Date of Loss:                      7/14/2022

Dear Blair Ward,

The above referenced claim was filed on 6/12/2023. Following a review of the information and an investigation of the facts, it has been determined that Jefferson County has no liability for this claim. The claim is untimely per WIS statute 893.80. Please issue a formal disallowance and provide a copy of this disallowance to WMMIC.

This claim will be closed on the date of receipt of the disallowance.

A copy of this letter has been placed in the claim file for reference. If you should have any further questions, please contact me.

Sincerely,

A handwritten signature in black ink, appearing to read 'Brandon Johnson'.

Brandon Johnson, AIC  
Claims Representative  
Wisconsin Municipal Mutual Insurance Company  
(608) 245-6892  
[bjohnson@wmmic.com](mailto:bjohnson@wmmic.com)



# Capital Budget - 2024

Department	ORG	Account Number	Project	Description	Requested Amount	Administrator Budget	Related Funding	Budget Carryover	Bonded Debt	Use of Fund Balance	Levy Request	Class
Register of Deeds	13001	594810		Replace Printer/Copier/Scanner/Fax	10,000	-	-	-	-	-	10,000	GG
Register of Deeds Total:					10,000	-	-	-	-	-	10,000	
Land Information	12503	594819		Plotter/Scanner	10,000	-	10,000	-	-	-	-	GG
Land Information	12503	594820		Arc GIS Portal Implementation Consultant	10,000	-	10,000	-	-	-	-	GG
Land Information	12503	594819		NG 911 Data	5,000	-	5,000	-	-	-	-	GG
Land Information	12503	594819		ROD Back Indexing	25,000	-	25,000	-	-	-	-	GG
Land Information Total					50,000	-	50,000	-	-	-	-	
Sheriff	13101	594811		Coban Server Replacement	30,000	-	-	-	-	-	30,000	PS
Sheriff	13101	594811		Replace Patrol SUVs (6)	480,000	-	60,000	-	-	-	420,000	PS
Sheriff	13107	594810		Big Joe Straddle Lift	17,000	-	-	-	-	-	17,000	PS
Sheriff	13101	594818		CIS Interface for N-Dex	30,000	-	-	-	-	-	30,000	PS
Sheriff	13101	594818		UPS System for Computers	30,000	-	-	-	-	-	30,000	PS
Sheriff	13103	594810		Dispatch Radio Console	64,002	-	-	-	-	-	64,002	PS
Sheriff	13103	594810		Dispatch Radio Console	64,807	-	-	-	-	-	64,807	PS
Sheriff	13101	594810		Axon Flex Body Cameras	7,391	-	-	-	-	-	7,391	PS
Sheriff	13101	594818		Evidence Server	7,936	-	-	-	-	-	7,936	PS
Sheriff	13101	594811		Transport Van and Equipment	50,000	-	-	-	-	-	50,000	PS
Sheriff	13101	594818		Forensics Laptop and Accessories	7,100	-	-	-	-	-	7,100	PS
Sheriff Total:					788,236	-	60,000	-	-	-	728,236	
Parks	12810	594821	28101	Interurban Phase III Bridge Construction	782,064	-	450,000	332,064	-	-	-	CR
Parks	12805	594822		Carnes East - Vault Restroom	30,000	-	-	-	-	-	30,000	CR
Parks	12811	594821		Dog Park Fencing - Entrance to Area 2/3	30,000	-	30,000	-	-	-	-	CR
Parks	12801	594808		Korth Park Connector Trail	65,000	-	20,000	-	-	-	45,000	CR
Parks	12801	594810		Upper rock Lake Gate Operator	11,000	-	-	-	-	-	11,000	CR
Parks	12807	594821		Garman Restoration	120,000	-	120,000	-	-	-	-	CR
Parks	12801/12812	594811		Ford F-450 with plow, salt/sander and full hydraulic system	105,000	-	40,000	-	-	-	65,000	CR
Parks	12801/12812	594810		Mower deck	37,000	-	15,000	-	-	-	22,000	CR
Parks	12801/12812	594810		Bobcat mini excavator	50,000	-	-	-	-	-	50,000	CR
Parks	12801/12812	594810		Banke trailer	8,500	-	-	-	-	-	8,500	CR
Parks Total:					1,238,564	-	675,000	332,064	-	-	231,500	
UW Extension	13301	594818		Technology Updates	175,000	-	-	-	-	-	175,000	CR
UW Extension Total					175,000	-	-	-	-	-	175,000	
<b>General Fund totals</b>					<b>2,261,800</b>	<b>-</b>	<b>785,000</b>	<b>332,064</b>	<b>-</b>	<b>-</b>	<b>1,144,736</b>	
Human Services	61169900	594822	65210	Front Desk Remodel	35,000	-	-	-	-	-	35,000	HH
Human Services	61169900	594818	65210	CSP and receiving Inercome System	8,000	-	-	-	-	-	8,000	HH
Human Services	61169900	594822	65210	Hillside Entry Way Remodel	25,000	-	-	-	-	-	25,000	HH
Human Services	61169900	594822	65210	Flooring Replacement	28,000	-	-	-	-	-	28,000	HH
Human Services	61169900	594822	65210	North and South Region Kitchen Remodels	26,000	-	-	-	-	-	26,000	HH
Human Services Total:					122,000	-	-	-	-	-	122,000	
Highway-Equipment	53282	594811		Haul Trucks/Plow Equipment	2,075,000	-	2,075,000	-	-	-	-	PW
Highway-Equipment	53282	594819		Specialty Trucks (sign Truck, Misc.)	350,000	-	350,000	-	-	-	-	PW
Highway-Equipment	53282	594819		Small Trucks (Pickups, Van, SUV)	200,000	-	200,000	-	-	-	-	PW
Highway-Equipment	53282	594819		Support Equipment-Rollers/Misc.	250,000	-	250,000	-	-	-	-	PW
Highway Equipment Total:					2,875,000	-	2,875,000	-	-	-	-	
Highway-Projects	53312			CTH K (Rock County Line - Jefferson)	3,100,000	-	-	-	-	-	3,100,000	PW
Highway-Projects	53312			CTH O (Dane County - CTH B)	700,000	-	-	-	-	-	700,000	PW
Highway Project Total:					3,800,000	-	-	-	-	-	3,800,000	
MIS	77001	594810		VM Server	20,000	-	-	-	-	-	20,000	GG
MIS	77001	594810		IMBi EOL Replacement	40,000	-	-	-	-	-	40,000	GG
MIS	77001	594810		Mytel Phone system	370,000	-	-	-	-	-	370,000	GG
MIS	77001	594810		Switch replacement	125,000	-	-	-	-	-	125,000	GG
MIS	77001	594810		Camera Replacement	6,000	-	-	-	-	-	6,000	GG
MIS Total:					561,000	-	-	-	-	-	561,000	

# Capital Budget - 2024

	<b>Grand Totals</b>	<b>9,619,800</b>	-	<b>3,660,000</b>	<b>332,064</b>	-	-	<b>5,627,736</b>	
	Highway Equipment	2,875,000	-	2,875,000	-	-	-	-	
	Highway Project	3,800,000	-	-	-	-	-	3,800,000	
	General (Human, MIS, General Gov, Capital Projects)	2,944,800	-	785,000	332,064	-	-	1,827,736	
CD	Conservation and Development	-	-	-	-	-	-	-	CD
CR	Culture/Recreation/Education	1,413,564	-	675,000	332,064	-	-	406,500	CR
GG	General Government	621,000	-	50,000	-	-	-	571,000	GG
HH	Health and Human Services	122,000	-	-	-	-	-	122,000	HH
PS	Public Safety	788,236	-	60,000	-	-	-	728,236	PS
PW	Public Works	6,675,000	-	2,875,000	-	-	-	3,800,000	PW
	<b>Grand Totals</b>	<b>9,619,800</b>	-	<b>3,660,000</b>	<b>332,064</b>	-	-	<b>5,627,736</b>	

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

As of June 28, 2023

	Original Budget	Contract	Change orders	Revised contract	Actual	Variance
Construction Costs - Building Additions & Renovations	38,669,834.00	38,669,834.00	2,811,591.05	41,481,425.05	16,016,918.32	25,464,506.73
MIS Building Demolition & Parking Lot Construction	Future Project Below	Future Project Below				
Construction Contingency	3,750,000.00	3,750,000.00	(2,464,055.92)	1,285,944.08	-	1,285,944.08
BC#1 Site Work-Site Utilities	300,000.00	-		-		
<b>Sub-Total</b>	<b>42,719,834.00</b>	<b>42,419,834.00</b>	<b>347,535.13</b>	<b>42,767,369.13</b>	<b>16,016,918.32</b>	<b>26,750,450.81</b>
Design Fees (Including \$19k Reimbursables Allowance)	<b>2,757,801.00</b>	<b>2,652,550.00</b>	89,500.00	2,742,050.00	2,520,517.63	221,532.37
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	203,860.11	(53,860.11)
Temporary Office Space	300,000.00	300,000.00	(14,743.92)	285,256.08	400,820.30	(115,564.22)
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	-	-	-	-	7,858.43	(7,858.43)
						-
<b>**Potential Levy Funded Items**</b>						
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	827,889.59	1,598,172.41
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
<b>Sub-Total</b>	<b>4,481,840.00</b>	<b>4,481,840.00</b>	<b>1,032,964.87</b>	<b>5,425,304.87</b>	<b>2,088,783.07</b>	<b>3,336,521.80</b>
<b>Total</b>	<b>49,959,475.00</b>	<b>49,554,224.00</b>	<b>1,380,500.00</b>	<b>50,934,724.00</b>	<b>20,626,219.02</b>	<b>30,308,504.98</b>
<b>Funding Sources:</b>						
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)		
<b>Difference between project costs and funding sources</b>	<b>-</b>	<b>(405,251.00)</b>	<b>239,500.00</b>	<b>(165,751.00)</b>		

Change orders and funding sources

	Amount	Contingency	Interest on bonds	Bug Tussel fee	ARPA - PILT	ARPA - additional	Jail assessment
<b>Original budget</b>		3,750,000.00	-	-	-	-	-
<b>Additional funding sources</b>		-	400,000.00	216,000.00	100,000.00	275,000.00	150,000.00
1 Earthwork - \$300,000 budgeted	432,010.58	(132,010.58)	-	-	-	-	-
2 Single Ply Membrane (SRS)	69,919.60	(69,919.60)	-	-	-	-	-
3 Parking lot lights	(31,542.30)	31,542.30	-	-	-	-	-
4 A/V work	346,653.97	(346,653.97)	-	-	-	-	-
5 Cast stone/IMP panels	206,058.89	(206,058.89)	-	-	-	-	-
6 Value engineering	(106,050.00)	106,050.00	-	-	-	-	-
7 COC/CS work	74,742.05	(74,742.05)	-	-	-	-	-
8 Temporary heat	4,389.09	(4,389.09)	-	-	-	-	-
9 NE earthwork	13,720.25	(13,720.25)	-	-	-	-	-
10 1000 KW generator	2,961.73	(2,961.73)	-	-	-	-	-
11 Plumbing work	2,444.71	(2,444.71)	-	-	-	-	-
12 Jail recreation yard	182,080.47	(32,080.47)	-	-	-	-	(150,000.00)
13 Increase sump basin size	7,772.58	(7,772.58)	-	-	-	-	-
14 Jail recreation yard	215,436.25	(215,436.25)	-	-	-	-	-
15 delete VAV	(5,881.41)	5,881.41	-	-	-	-	-
16 Boiler upsize/louvers	116,166.01	(116,166.01)	-	-	-	-	-
17 Earthwork/plumbing	47,681.95	(47,681.95)	-	-	-	-	-
18 Earthwork/AT&T	17,928.06	(17,928.06)	-	-	-	-	-
19 Plumbing work	15,393.69	(15,393.69)	-	-	-	-	-
20 Electric work for satellite offices	211,512.00	(211,512.00)	-	-	-	-	-
21 LEC roof	16,930.79	(16,930.79)	-	-	-	-	-
22 Owner allowances	26,605.61	-	-	-	-	-	-
23 Plumbing work (Monona)	(3,962.81)	3,962.81	-	-	-	-	-
24 Owner allowances	5,898.50	-	-	-	-	-	-
25 Drywall and Steel Studs	(14,544.00)	14,544.00	-	-	-	-	-
26 Demo/Masonry/Electric	27,180.62	(27,180.62)	-	-	-	-	-
27 MC cable credit	(35,602.50)	35,602.50	-	-	-	-	-
28 Reuse 5" sanitary sewer	36.07	(36.07)	-	-	-	-	-
29 Concrete/plumbing/HVAC	12,656.65	(12,656.65)	-	-	-	-	-
30 Owner allowances	24,840.06	-	-	-	-	-	-
31 Floor drains	1,508.77	(1,508.77)	-	-	-	-	-
32 CCAP changes	19,273.64	(19,273.64)	-	-	-	-	-
33 TP dispensers	(2,061.41)	2,061.41	-	-	-	-	-
34 Steel plate masonry reinforcing	2,483.20	(2,483.20)	-	-	-	-	-
35 Plumbing work	(9,366.35)	9,366.35	-	-	-	-	-
36 Owner allowances	21,988.38	-	-	-	-	-	-
37 Fuel tank enclosure/hose bib	63,891.26	(63,891.26)	-	-	-	-	-
38 Demo hearing room wall	6,459.22	(6,459.22)	-	-	-	-	-
39 Jail threshold speakers	10,489.34	(10,489.34)	-	-	-	-	-
40 Additional bentonite grout	9,616.02	(9,616.02)	-	-	-	-	-
41 Replace exterior faucet	537.84	(537.84)	-	-	-	-	-
42 Door/hardware changes	1,470.98	(1,470.98)	-	-	-	-	-
43 Owner allowances	15,885.38	-	-	-	-	-	-
44 Steel plate masonry reinforcing	73,384.20	(73,384.20)	-	-	-	-	-
45 Roof conditions consultant	5,669.64	(5,669.64)	-	-	-	-	-
46 Detention hardware	2,326.11	(2,326.11)	-	-	-	-	-
47 LEC restroom - ADA	38,390.74	(38,390.74)	-	-	-	-	-
48 HVAC work	50,557.64	(50,557.64)	-	-	-	-	-
49 Room signage	16,932.96	(16,932.96)	-	-	-	-	-
50 Gun Cabinet	1,781.53	(1,781.53)	-	-	-	-	-
51 Steel framing for rooftop AHUs	72,632.27	(72,632.27)	-	-	-	-	-
52 Detention door locksets	19,924.87	(19,924.87)	-	-	-	-	-
53 Misc steel	1,050.70	(1,050.70)	-	-	-	-	-
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)	-	-	-	-	-
61 Plumbing	2,244.71	(2,244.71)	-	-	-	-	-
Subtotal - Maas Construction	2,811,591.05	(2,028,993.92)	-	-	-	-	(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	4,237,653.05	(2,464,055.92)	(400,000.00)	(216,000.00)	(100,000.00)	(275,000.00)	(150,000.00)
Net contingency remaining		1,285,944.08					

**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	(1,105,000)	1,030,000	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	70,267	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	187,637	Jul-24	Technology purchases to support remote work for COVID mitigation or operational recovery
195,000	(50,000)	145,000	145,000	52,523	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	1,830,000	8,830,000	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	398,507	Oct-23	Match for potential DOT/Highway project grants (Infrastructure Bill)
-	258,385	258,385	258,385	58,866	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	7,666,424		Total committed/spent to date

**JEFFERSON COUNTY**  
**Revenues collected as of May 31**

DEPT NAME	2023 REVISED	2023 ACTUALS	% COLLECTED	2022 REVISED	2022 ACTUALS	% COLLECTED	2021 REVISED	2021 ACTUALS	% COLLECTED
<b>Administration Total</b>	\$ (3,253,177.00)	\$ (252,845.33)	8%	\$ (1,484,275.00)	\$ (243,097.70)	16%	\$ (658,178.00)	\$ (213,708.48)	32%
<b>Capital Projects and Debt Total</b>	(12,384,243.00)	(2,181,578.39)	18%	(3,881,718.00)	(1,524,965.76)	39%	(1,521,075.00)	(660,836.30)	43%
<b>Central Services Total</b>	(985,653.00)	(409,105.25)	42%	(1,004,283.00)	(416,990.34)	42%	(1,015,922.00)	(421,844.63)	42%
<b>Child Support Total</b>	(1,235,122.00)	(352,649.15)	29%	(1,222,826.00)	(343,321.58)	28%	(1,124,284.00)	(306,017.30)	27%
<b>Clerk of Courts Total</b>	(3,272,999.00)	(1,207,985.79)	37%	(2,969,613.00)	(1,103,063.05)	37%	(2,897,747.00)	(1,117,449.43)	39%
<b>Corporation Counsel Total</b>	(488,185.00)	(210,972.60)	43%	(447,736.00)	(186,757.29)	42%	(409,989.00)	(170,828.95)	42%
<b>County Board Total</b>	(485,639.00)	(202,426.68)	42%	(516,744.00)	(215,430.86)	42%	(444,332.00)	(185,138.50)	42%
<b>County Clerk Total</b>	(414,523.00)	(187,321.56)	45%	(429,259.00)	(182,323.00)	42%	(327,990.00)	(147,402.80)	45%
<b>District Attorney Total</b>	(1,034,908.00)	(373,046.82)	36%	(1,089,327.00)	(347,259.31)	32%	(828,489.00)	(314,978.22)	38%
<b>Economic Development Total</b>	(487,082.00)	(214,253.50)	44%	(560,776.00)	(258,845.28)	46%	(486,386.00)	(349,395.00)	72%
<b>Emergency Management Total</b>	(256,391.00)	(62,574.25)	24%	(3,711,401.00)	(47,445.10)	1%	(2,357,657.00)	(50,139.90)	2%
<b>Fair Park Total</b>	(2,008,699.00)	(311,973.14)	16%	(2,499,011.00)	(194,907.66)	8%	(1,318,911.00)	(268,039.72)	20%
<b>Finance Department Total</b>	(1,160,790.00)	(523,781.84)	45%	(1,031,351.00)	(451,161.07)	44%	(989,579.00)	(467,230.01)	47%
<b>General Revenues &amp; Expenditure Total</b>	636,379.00	2,513,763.83	395%	(102,785.00)	1,983,979.57	-1930%	(948,926.00)	1,333,139.41	-140%
<b>Health Department Total</b>	(2,032,380.00)	(573,420.45)	28%	(2,490,062.00)	(663,784.27)	27%	(2,574,355.00)	(730,060.65)	28%
<b>Highway Department Total</b>	(13,691,556.00)	(4,749,539.69)	35%	(11,875,419.00)	(4,361,009.96)	37%	(12,313,255.00)	(4,256,475.02)	35%
<b>Human Resources Total</b>	(731,756.00)	(261,909.23)	36%	(632,811.00)	(231,465.99)	37%	(539,903.00)	(217,487.48)	40%
<b>Human Services Department Total</b>	(34,984,314.00)	(8,262,009.05)	24%	(29,856,318.00)	(7,370,720.91)	25%	(27,588,644.00)	(7,685,630.91)	28%
<b>Internal Service Funds Total</b>	(2,433,439.00)	(893,304.85)	37%	(2,010,781.00)	(782,480.30)	39%	(1,744,766.00)	(712,740.84)	41%
<b>Land &amp; Water Conservation Total</b>	(888,626.00)	(296,620.99)	33%	(831,513.00)	(268,520.24)	32%	(652,755.00)	(208,127.70)	32%
<b>Land Information Total</b>	(609,521.00)	(291,941.58)	48%	(575,921.00)	(283,510.81)	49%	(496,071.00)	(246,097.56)	50%
<b>Library Total</b>	(1,179,470.00)	(491,445.85)	42%	(1,158,411.00)	(482,671.30)	42%	(1,157,430.00)	(482,262.50)	42%
<b>Medical Examiner Total</b>	(364,329.00)	(131,112.95)	36%	(344,967.00)	(128,345.75)	37%	(287,281.00)	(110,828.45)	39%
<b>Parks Department Total</b>	(1,357,549.00)	(528,501.06)	39%	(2,863,422.00)	(409,157.90)	14%	(2,045,114.00)	(477,570.73)	23%
<b>Planning And Zoning Total</b>	(736,737.00)	(263,485.05)	36%	(660,363.00)	(230,057.52)	35%	(617,248.00)	(222,321.41)	36%
<b>Register in Probate Total</b>	-	-	0%	-	-	0%	-	-	0%
<b>Register Of Deeds Total</b>	(351,488.00)	(163,317.57)	46%	(354,991.00)	(242,797.40)	68%	(380,421.00)	(256,780.93)	67%
<b>Sheriff Department Total</b>	(18,275,038.00)	(7,040,510.66)	39%	(15,843,687.00)	(6,437,655.68)	41%	(14,953,807.00)	(5,962,515.25)	40%
<b>Treasurer Total</b>	(309,068.00)	(924,785.06)	299%	(297,493.00)	1,094,803.11	-368%	(267,703.00)	(127,788.00)	48%
<b>UW Extension Total</b>	(294,381.00)	(118,263.20)	40%	(276,274.00)	(111,643.21)	40%	(311,624.00)	(125,299.30)	40%
<b>Veterans Services Total</b>	(291,193.00)	(128,873.51)	44%	(293,697.00)	(104,348.70)	36%	(211,471.00)	(95,138.10)	45%
<b>Grand Total</b>	\$ (105,361,877.00)	\$ (29,095,791.22)	28%	\$ (91,317,235.00)	\$ (24,544,955.26)	27%	\$ (81,471,313.00)	\$ (25,256,994.66)	31%

**JEFFERSON COUNTY**  
**Expenditures through May 31**

DEPT NAME	2023 REVISED	2023 ACTUALS	% SPENT	2022 REVISED	2022 ACTUALS	% SPENT	2021 REVISED	2021 ACTUALS	% SPENT
<b>Administration Total</b>	\$ 3,603,386.00	\$ 301,207.35	8%	\$ 1,579,439.00	\$ 242,994.52	15%	\$ 739,720.00	\$ 233,853.75	32%
<b>Capital Projects and Debt Total</b>	49,331,476.00	20,337,345.47	41%	12,595,536.00	5,066,734.47	40%	6,127,562.00	1,761,784.07	29%
<b>Central Services Total</b>	1,198,368.00	319,877.06	27%	1,221,117.00	347,390.82	28%	1,165,921.00	360,289.70	31%
<b>Child Support Total</b>	1,235,122.00	492,567.33	40%	1,222,825.00	500,499.22	41%	1,140,043.00	464,278.05	41%
<b>Clerk of Courts Total</b>	3,272,999.00	1,167,580.76	36%	3,069,480.00	978,300.37	32%	3,032,750.00	979,161.93	32%
<b>Corporation Counsel Total</b>	488,187.00	175,128.52	36%	447,736.00	173,383.78	39%	409,990.00	176,130.66	43%
<b>County Board Total</b>	560,639.00	338,510.26	60%	604,244.00	317,144.03	52%	446,832.00	237,775.57	53%
<b>County Clerk Total</b>	453,793.00	588,096.23	130%	429,259.00	536,785.12	125%	330,589.00	559,317.37	169%
<b>District Attorney Total</b>	1,034,908.00	418,211.69	40%	1,089,329.00	406,415.07	37%	828,491.00	348,661.87	42%
<b>Economic Development Total</b>	569,383.00	171,799.31	30%	565,673.00	233,183.94	41%	561,121.00	242,240.84	43%
<b>Emergency Management Total</b>	256,393.00	136,529.58	53%	3,711,401.00	884,363.38	24%	2,657,659.00	78,940.65	3%
<b>Fair Park Total</b>	2,020,188.00	379,059.62	19%	2,562,449.00	313,482.66	12%	1,348,909.00	237,301.64	18%
<b>Finance Department Total</b>	1,175,791.00	454,999.04	39%	1,191,351.00	495,238.09	42%	1,119,579.00	400,731.05	36%
<b>General Revenues &amp; Expenditure Tot:</b>	3,319,639.00	-	0%	5,001,325.00	1,190.01	0%	4,336,995.00	-	0%
<b>Health Department Total</b>	1,935,665.00	752,956.32	39%	1,738,895.00	913,133.40	53%	2,582,439.00	1,144,057.15	44%
<b>Highway Department Total</b>	13,691,556.00	2,948,256.06	22%	11,875,419.00	3,283,474.87	28%	12,337,642.00	4,665,407.00	38%
<b>Human Resources Total</b>	884,526.00	278,560.67	31%	679,572.00	212,791.94	31%	570,795.00	176,762.38	31%
<b>Human Services Department Total</b>	35,204,263.00	12,921,483.54	37%	30,912,219.00	10,626,957.80	34%	28,232,595.00	9,909,933.00	35%
<b>Internal Service Funds Total</b>	2,433,435.00	1,182,408.77	49%	2,030,779.00	962,814.33	47%	1,849,765.00	778,665.04	42%
<b>Land &amp; Water Conservation Total</b>	945,951.00	267,171.47	28%	892,735.00	233,422.84	26%	649,926.00	245,895.92	38%
<b>Land Information Total</b>	647,797.00	231,348.34	36%	548,787.00	195,482.65	36%	494,939.00	182,100.03	37%
<b>Library Total</b>	1,179,470.00	1,178,419.66	100%	1,158,411.00	1,157,363.11	100%	1,157,430.00	1,156,581.61	100%
<b>Medical Examiner Total</b>	364,329.00	138,846.13	38%	344,967.00	117,446.67	34%	287,282.00	79,693.28	28%
<b>Parks Department Total</b>	1,868,762.00	496,715.61	27%	4,014,479.00	457,690.31	11%	2,946,635.00	425,796.29	14%
<b>Planning And Zoning Total</b>	736,740.00	265,297.20	36%	665,951.00	242,722.66	36%	731,866.00	251,287.15	34%
<b>Register in Probate Total</b>	-	-	0%	-	-	0%	-	-	0%
<b>Register Of Deeds Total</b>	515,814.00	253,566.02	49%	520,382.00	175,099.51	34%	380,422.00	160,741.60	42%
<b>Sheriff Department Total</b>	19,017,401.00	7,475,738.63	39%	16,959,793.00	6,768,801.35	40%	16,378,356.00	6,194,897.88	38%
<b>Treasurer Total</b>	309,066.00	117,778.06	38%	297,493.00	101,741.36	34%	267,704.00	97,379.18	36%
<b>UW Extension Total</b>	302,180.00	83,529.18	28%	295,774.00	58,311.13	20%	311,624.00	87,427.37	28%
<b>Veterans Services Total</b>	298,003.00	120,771.30	41%	293,698.00	104,837.12	36%	211,472.00	80,363.37	38%
<b>Grand Total</b>	\$ 148,855,230.00	\$ 53,993,759.18	36%	\$ 108,520,518.00	\$ 36,109,196.53	33%	\$ 93,637,053.00	\$ 31,717,455.40	34%

May 2023 Budget Variance Report Analysis  
Morgan Toutant

**A. Revenue Analysis:** The month of May is closed and, therefore, we are 5/12 through the year. I anticipate seeing 41.67% collected for department revenue. My horizontal analysis will be based off how the 2023 % Collected compares to 2021 and 2022. My vertical analysis will be based off how relative the 2023 % Collected is to 41.67%. The departments that are noted below are outliers to what is expected.

1. Administration: Compared to 2021 (32%) and 2022 (16%), the percentage of revenue collected in 2023 is significantly low at 8%. This is due to ARPA dollars being budgeted for projects not yet completed.
2. Capital Projects and Debt: Compared to 2021 (43%) and 2022 (39%), the percentage of revenue collected in 2023 is low at 18%. Like April 2023, the Courthouse Project is skewing the gap from the % Collected between the three years. The majority of this can still be seen in 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 (ARPA), however it has not been recognized as of May 2023.
3. Child Support: Despite the 29% revenue collected showing relativity to the last three years, it is not what is to be expected in relation to the 41.67%. This is mainly because of under collection in 13010-421050: CS Performance Based Inc and 13010-421096: State Aid Medical Support, which is showing 0% collected at of May 2023. In May 2021 and 2022, this was also the case.
4. Clerk of Courts: With a percentage of revenue collected of 37%, COC falls short of the expected 41.67%. This is primarily due to low collection of revenue in 14030-421001 State Aid (0%), 14010-451405 Misc. Court Fees (25%), 14030-451427-14003 Courts Reimbursement- GALMG (1%), and 14030-451427 Atty-CF/CM Reimb. (23%). Mostly, these are service-based revenue streams and, therefore, collect based on timeline of events.
5. Emergency Management: Reminder that the year-to-year fluctuation amount in this department is due to Flood Mitigation Grant program.
6. Fair Park: For the past three years, the percentage of revenue collected has been lower than expected in the month of May, due to the seasonality of revenue collections. The following codes are the main contributing outliers for this trend:
  - a. Fair Week Revenue
    - i. **12102-451020-21209 Other Fees**
      1. 0% has been collected in May 2023. In 2022, this revenue did not start coming in until August.
    - ii. **12102-457005 Reserved Seating Fees**
      1. 21% has been collected in May 2023. In 2022, most of this revenue started coming in July.
    - iii. **12102-457010 Sponsor Revenue**
      1. 0% has been collected in May 2023. In 2022, this revenue started coming in June.



May 2023 Budget Variance Report Analysis  
Morgan Toutant

- iv. **12102-457011 Gate Receipts**
  - 1. 12% has been collected in May 2023. In 2022, this revenue started coming in July.
- v. **12102-482016 Space Vendor Beverage**
  - 1. 0% has been collected in May 2023. In 2022, this revenue came in August.
- b. Fair Park Revenue
  - i. **12101-457025 Horse Show Fees**
    - 1. 0% has been collected in May 2023. This revenue was not budget for 2022 and in 2021, the revenue was coming in consistently beginning in May.
  - ii. **12101-457026 Shavings Sales**
    - 1. 0% has been collected in May 2023.
  - iii. **12101-482014 Winter Storage**
    - 1. 21% has been collected in May 2023. This is ahead of schedule according to 2022. In 2022, this revenue did not start coming in until June.
  - iv. **12101-482015 Space Vendor Food**
    - 1. 1% has been collected in May 2023. Historically the majority of this revenue has come in during and after the summer months.
- 7. Health: Reminder that the Health Department is grant funded with reimbursement reports filed quarterly.
- 8. Highway: Three-year comparison is relative, however the percentage of revenue collected in 2023 at 35% is lower than expected.
  - a. **53312-421045 LRIP Road Grant (0%)**
    - i. In 2021 and 2022 this was not accounted for until December.
  - b. **53315-424001-22223 Federal Grants (0%)**
    - i. This is the first year that this is budgeted for compared to 2021 and 2022. This line represents ARPA funding designated for match for the Highway E/F project.
  - c. **53332-472333 County Aid Rd Const**
    - i. 0% has been collected as of May 2023, however, in 2022 this did not start coming in until October.
  - d. **483003 Material Handling Recovered**
    - i. These accounts are services-based and therefore bring in revenue when our services have been provided.
- 9. Human Services: Revenue collected is lower than expected in May 2023 at 24%. This is mainly contributed to not yet receiving state aid, ARPA funds, and various grants. Compared to 2021 and 2022, this is relative activity for May.

May 2023 Budget Variance Report Analysis  
Morgan Toutant

10. Land and Water: Revenue collected is lower than expected in May 2023 at 33%. This is mainly contributed to not yet receiving state aid and various grants. Compared to 2021 and 2022, this is relative activity for May.
11. Parks: At 39% collected, 2023 is nearly relative to what is expected, however when compared to 2021 and 2022, the Parks Department is ahead of schedule in May. This is because of restricted donations received over budget and the start of collection on the sale of county property.

**B. Expense Analysis:** Like the Revenue Analysis, below are the departments that are outliers to what is expected at this point in the year.

1. Administration: At 8% spent, Administration is underspent due to several ARPA projects in the works.
2. Capital Projects and Debt: In April and May this has stayed at 41%. This is consistent with expectations. We are monitoring this closely.
3. County Board: Like April, May is showing a high % Spent for all three years. Below are the outlier codes that create this high % Spent:
  - **11601-514151 Per Diem**: At 49%, 2023 is the highest of the last three years.
  - **11601-531324 Membership Dues**: At 99% spent this is typical, having all dues paid by May.
  - **11601-532325 Registration**: This is currently over budget at 150% spent.
  - **11601-532332 Mileage**: At 50%, 2023 is the highest of the last three years.
  - **11601-532336 Lodging**: This is currently over budget in 2023 at 134% spent.
4. County Clerk: Reminder that this is high because this is where our insurance is coded. These costs are allocated to the departments during the year.
5. Emergency Management: May 2023 is showing 53% spent which is not relative to the three-year comparison or the expected 41.67%. This high percentage spent is due to the following codes:
  - **12001-512144 Health Insurance**: In May 2023 this is 50% spent, 2022 this was 28% spent, and in 2021 this was 39% spent.
  - **12001-531348 Education Supplies**: In 2023, \$1,000 was budgeted for this expense. However as of May 2023, \$2,033 has been spent.
  - **12001-532350 Training Materials**: Like Education Supplies, \$1,000 was budgeted for this expense for 2023. However, by May \$2,000 has been spent.
  - **12001-535349 Other Supplies**: As of May 2023 this is over budget at 113% spent.
  - **12002-532350 Training Materials**: In 2023, \$550 has been budgeted for this expense. By May, \$2,000 has been spent.
6. Register of Deeds: By May 2023, Register of Deeds is 49% spent. This is higher than expected. Reminder that ROD has a back indexing project that is currently ongoing that is front-loading expenses. Below is the code breakdown for this occurrence:

May 2023 Budget Variance Report Analysis  
Morgan Toutant

- **13001-512144 Health Insurance:** By May of 2023 this has been 47% spent which is the highest it has been for the past three years.
- **13001-531312 Office Supplies (55% Spent):** This is slightly higher than 2021 and 2022, however, it could be something we monitor if necessary.
- **13001-535242 Maintain Machinery & Equip:** This is 94% spent as of May.

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Jefferson County  
FLEXIBLE PERIOD REPORT

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FROM 2023 01 TO 2023 05

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
<b>12201 Finance</b>							
12201 411100 General Property Taxes	-621,030	0	-621,030	-258,762.60		-362,267.62	41.7%
12201 412100 Sales Taxes From County	-150	0	-150	-56.87		-93.13	37.9%
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	-264.88		-485.12	35.3%
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%
<b>12202 Dental Insurance Allocation</b>							
12202 451026 Retiree Ins Premium Recovery	-15,000	0	-15,000	-10,241.10		-4,758.90	68.3%
12202 451032 Cobra Premium Recovery	-2,600	0	-2,600	-315.54		-2,284.46	12.1%
12202 451043 County Board Premiums	-1,105	0	-1,105	-258.86		-846.14	23.4%
12202 451045 Employee Premiums	-470,000	0	-470,000	-211,415.11		-258,584.89	45.0%
TOTAL General Fund	-1,160,790	-15,000	-1,175,790	-523,781.84		-652,008.38	%
TOTAL REVENUES	-1,160,790	-15,000	-1,175,790	-523,781.84		-652,008.38	

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Jefferson County  
FLEXIBLE PERIOD REPORT

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FROM 2023 01 TO 2023 05

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
<b>12201 Finance</b>							
12201 511110 Salary-Permanent Regular	224,538	0	224,538	92,271.80		132,266.18	41.1%
12201 511210 Wages-Regular	177,653	0	177,653	71,383.24		106,269.31	40.2%
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	11,904.01		16,743.41	41.6%
12201 512142 Retirement (Employer)	27,555	0	27,555	11,129.22		16,425.48	40.4%
12201 512144 Health Insurance	89,063	0	89,063	31,784.84		57,278.28	35.7%
12201 512145 Life Insurance	165	0	165	67.81		96.83	41.2%
12201 512153 HRA Contribution	0	0	0	1,949.77		-1,949.77	.0%
12201 512173 Dental Insurance	4,344	0	4,344	2,094.42		2,249.58	48.2%
12201 521213 Accounting & Auditing	23,392	0	23,392	11,295.90		12,096.10	48.3%
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	1,509.90		890.10	62.9%
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	796.19		203.81	79.6%
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	151.49		148.51	50.5%
12201 532336 Lodging	2,200	0	2,200	2,139.86		60.14	97.3%
12201 532339 Other Travel & Tolls	0	0	0	56.00		-56.00	.0%
12201 533225 Telephone & Fax	100	0	100	.00		100.00	.0%
12201 535242 Maintain Machinery & Equip	700	0	700	453.74		246.26	64.8%
12201 571004 IP Telephony Allocation	531	0	531	221.25		309.75	41.7%
12201 571005 Duplicating Allocation	452	0	452	188.35		263.65	41.7%
12201 571009 MIS PC Group Allocation	11,413	0	11,413	4,755.40		6,657.60	41.7%
12201 571010 MIS Systems Grp Alloc(ISIS)	3,771	0	3,771	1,571.25		2,199.75	41.7%
12201 591519 Other Insurance	4,726	0	4,726	1,745.50		2,980.50	36.9%
12201 594818 Capital Computer	0	15,000	15,000	4,922.17		10,077.83	32.8%
<b>12202 Dental Insurance Allocation</b>							
12202 599982 Retiree Dental Claims	12,000	0	12,000	9,058.80		2,941.20	75.5%

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ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
12202 599984 Cobra Dental Claims	6,000	0	6,000	.00		6,000.00	.0%
12202 599986 Administrative Fees Dental	24,000	0	24,000	10,023.78		13,976.22	41.8%
12202 599989 Employee Dental Claims	445,605	0	445,605	149,087.97		296,517.03	33.5%
12202 599992 Administrative Dental Retiree	1,100	0	1,100	541.02		558.98	49.2%
TOTAL General Fund	1,160,790	15,000	1,175,790	454,999.04		720,791.18	%
TOTAL EXPENSES	1,160,790	15,000	1,175,790	454,999.04		720,791.18	

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ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
<b>13201 County Treasurer</b>							
13201 411100 General Property Taxes	1,139,532	0	1,139,532	474,805.15		664,727.25	41.7%
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	-94,383.46		-230,616.54	29.0%
13201 441030 Ag Use Conversion Penalty	-20,000	0	-20,000	.00		-20,000.00	.0%
13201 451007 Treasurers Fees	-400	0	-400	-150.00		-250.00	37.5%
13201 481001 Interest & Dividends	-1,000,000	0	-1,000,000	-1,062,108.36		62,108.36	106.2%
13201 481004 Fair Market Value Adjustment	0	0	0	-173,361.94		173,361.94	.0%
13201 486004 Miscellaneous Revenue	0	0	0	11.78		-11.78	.0%
<b>13202 Tax Deed Expense</b>							
13202 451030 Foreclosure Reimbursement	0	0	0	-1,394.00		1,394.00	.0%
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%
<b>13203 Plat Books</b>							
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	-924,785.06		615,717.46	%
TOTAL REVENUES	-309,068	0	-309,068	-924,785.06		615,717.46	

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FROM 2023 01 TO 2023 05

ACCOUNTS FOR:  
100 General Fund

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>13201 County Treasurer</b>							
13201 511110 Salary-Permanent Regular	83,160	0	83,160	34,298.53		48,861.47	41.2%
13201 511210 Wages-Regular	52,535	0	52,535	23,162.74		29,372.24	44.1%
13201 511220 Wages-Overtime	0	0	0	8.37		-8.37	.0%
13201 511330 Wages-Longevity Pay	91	0	91	.00		91.20	.0%
13201 512141 Social Security	8,971	0	8,971	4,029.47		4,941.43	44.9%
13201 512142 Retirement (Employer)	9,233	0	9,233	3,824.76		5,408.70	41.4%
13201 512144 Health Insurance	45,160	0	45,160	18,060.42		27,099.88	40.0%
13201 512145 Life Insurance	15	0	15	3.91		11.45	25.5%
13201 512153 HRA Contribution	0	0	0	129.11		-129.11	.0%
13201 512173 Dental Insurance	2,318	0	2,318	1,037.01		1,281.39	44.7%
13201 521232 Investment Advisor Fees	40,000	0	40,000	23,179.74		16,820.26	57.9%
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	866.63		7,133.37	10.8%
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	284.22		-84.22	142.1%
13201 571004 IP Telephony Allocation	425	0	425	177.10		247.90	41.7%
13201 571009 MIS PC Group Allocation	8,410	0	8,410	3,504.15		4,905.85	41.7%
13201 571010 MIS Systems Grp Alloc(ISIS)	1,584	0	1,584	660.00		924.00	41.7%
13201 591519 Other Insurance	1,724	0	1,724	584.90		1,139.10	33.9%
13201 593256 Bank Charges	1,500	0	1,500	624.71		875.29	41.6%
<b>13202 Tax Deed Expense</b>							
13202 521212 Legal	0	0	0	10.00		-10.00	.0%
13202 521255 Paper Service	1,000	0	1,000	218.00		782.00	21.8%
13202 521273 Title Search	7,000	0	7,000	1,775.00		5,225.00	25.4%



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FROM 2023 01 TO 2023 05

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
13202 529299 Purchase Care & Services	4,000	0	4,000	.00		4,000.00	.0%
13202 531311 Postage & Box Rent	600	0	600	36.45		563.55	6.1%
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%
<b>13203 Plat Books</b>							
13203 531349 Other Operating Expenses	2,200	0	2,200	.00		2,200.00	.0%
TOTAL General Fund	309,068	0	309,068	117,778.06		191,289.54	%
TOTAL EXPENSES	309,068	0	309,068	117,778.06		191,289.54	

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FROM 2023 01 TO 2023 05

ACCOUNTS FOR:  
100 General Fund

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>11301 Child Support</b>							
11301 411100 General Property Taxes	-206,236	0	-206,236	-85,931.65		-120,304.27	41.7%
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	-3,956.77		-11,043.23	26.4%
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	-352,649.15		-882,472.77	%
TOTAL REVENUES	-1,235,122	0	-1,235,122	-352,649.15		-882,472.77	

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FROM 2023 01 TO 2023 05

ACCOUNTS FOR:	ORIGINAL	TRANFRS/ ADJSTMTS	REVISED	ACTUALS	ENCUMBRANCES	AVAILABLE	PCT
100 General Fund	APPROP		BUDGET			BUDGET	USED
<b>11301 Child Support</b>							
11301 511110 Salary-Permanent Regular	296,974	0	296,974	129,354.48		167,619.48	43.6%
11301 511210 Wages-Regular	512,892	0	512,892	193,228.79		319,663.19	37.7%
11301 511220 Wages-Overtime	2,265	0	2,265	1,135.31		1,129.64	50.1%
11301 511330 Wages-Longevity Pay	1,283	0	1,283	.00		1,282.50	.0%
11301 512141 Social Security	58,384	0	58,384	23,480.90		34,903.52	40.2%
11301 512142 Retirement (Employer)	55,312	0	55,312	21,684.11		33,627.99	39.2%
11301 512144 Health Insurance	173,562	0	173,562	69,491.86		104,070.16	40.0%
11301 512145 Life Insurance	253	0	253	112.02		140.77	44.3%
11301 512153 HRA Contribution	0	0	0	232.99		-232.99	.0%
11301 512173 Dental Insurance	11,263	0	11,263	4,647.72		6,615.48	41.3%
11301 521255 Paper Service	9,300	0	9,300	3,172.86		6,127.14	34.1%
11301 521256 Genetic Tests	5,500	0	5,500	1,978.00		3,522.00	36.0%
11301 521296 Computer Support	1,900	0	1,900	1,495.38		404.62	78.7%
11301 529160 Interpreter Fee	2,000	0	2,000	861.25		1,138.75	43.1%
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	62.47		237.53	20.8%
11301 531311 Postage & Box Rent	17,750	0	17,750	8,351.85		9,398.15	47.1%
11301 531312 Office Supplies	1,600	0	1,600	807.41		792.59	50.5%
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	303.00		487.00	38.4%
11301 531324 Membership Dues	2,042	0	2,042	681.19		1,360.81	33.4%
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	96.68		603.32	13.8%
11301 532336 Lodging	1,932	0	1,932	360.00		1,572.00	18.6%
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	51.16		193.84	20.9%
11301 535242 Maintain Machinery & Equip	4,550	0	4,550	1,260.76		3,289.24	27.7%
11301 571004 IP Telephony Allocation	1,698	0	1,698	707.50		990.50	41.7%
11301 571005 Duplicating Allocation	381	0	381	158.75		222.25	41.7%
11301 571009 MIS PC Group Allocation	26,430	0	26,430	11,012.50		15,417.50	41.7%
11301 571010 MIS Systems Grp Alloc(ISIS)	8,902	0	8,902	3,709.15		5,192.85	41.7%
11301 591519 Other Insurance	10,024	0	10,024	3,503.90		6,520.10	35.0%

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FROM 2023 01 TO 2023 05

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11301 594813 Capital Office Equip	10,000	0	10,000	9,859.19		140.81	98.6%
TOTAL General Fund	1,235,122	0	1,235,122	492,567.33		742,554.59	%
TOTAL EXPENSES	1,235,122	0	1,235,122	492,567.33		742,554.59	

**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
12-Jun-23	Central Services Chiller Repair	(60,000.00)			Finance Committee
12-Jun-23	Corporation Counsel Legal Files Mngmt System	(12,000.00)			Finance Committee
<b>Total amount available</b>		<b>413,000.00</b>	<b>2,463,182.66</b>	<b>300,000.00</b>	
Net		413,000.00	2,463,182.66	300,000.00	