

## Finance Committee Agenda

### Jefferson County

Jefferson County Highway Committee Room

1425 Wisconsin Drive

Jefferson, WI 53549

Date: Wednesday, September 6, 2023

Time: 9:00 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 August 2, 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 letter of intent to purchase land from the County at State Road 26 Bypass and Business 26
9. Discussion and possible action on entering into an intergovernmental agreement with the City of Watertown for the purchase of property at 100 Western Ave, Watertown, Wisconsin
10. Discussion and possible action on 2024 budget parameters and issues affecting the 2024 budget
11. Discussion and possible action on status of Courthouse/Sheriff/Jail improvement project and 2021A and 2022A bond funds
12. Discussion and possible action on update on American Rescue Plan Act funding
13. 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
14. 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
15. Reconvene in open session for action on closed session items if necessary
16. Discussion and possible action on 2023 projections of budget vs. actual revenues and expenditures
17. Review of the financial statements and department update for July 2023-Finance Department
18. Review of the financial statements and department update for July 2023-Treasurer's Office
19. Review of the financial statements and department update for July 2023-Child Support
20. Update on contingency fund balance
21. Discussion of funding for projects related to the new highway facilities and sale of old highway facilities
22. Set future meeting schedule, next meeting date, and possible agenda items
23. Review of invoices
24. Adjourn

Next scheduled meetings: 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=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.



the property. The motion failed 2-3 with Jaeckel, Drayna and Kutz dissenting. A question was raised by the Committee as to whether the offer had expired. DeVries responded that the offer expired on June 30, 2023. Motion by Jaeckel/Kutz to inquire of the potential buyer as to whether the party would extend their offer, and counteroffer at \$7,000 per acre. The motion passed 4-1 with Christensen dissenting.

**11. Discussion and possible action on accepting bid for cyber liability insurance** – County Administrator Wehmeier explained that the County’s insurance group, WMMIC, had previously bid cyber insurance for the group. However the market for this coverage is tightening and our current carrier, Beazley, is increasing premiums significantly. The members of WMMIC decided to each bid their policies separately, with WMMIC managing the process. The result was 3 viable choices, and of these choices, the best coverage and lowest premium came from Cowbell. Motion by Jones/Jaeckel to enter into a contract with Cowbell for cyber liability insurance. The motion passed 5-0.

**12. Discussion and possible action on implementing a wellness incentive program for the remainder of 2023** – Human Resources Director Palm explained that the Human Resources Committee had approved a wellness incentive for employees to participate in during 2023. The cost is approximately \$52,000. The committee discussed this and decided to recommend to the Human Resources Committee to consider this program for the 2024 budget. No action was taken.

**13. Discussion and possible action on 2024 budget parameters and issues affecting the 2024 budget** – County Administrator Wehmeier updated the Committee on the progress of the 2024 budget. Human Resource Director Palm is working on an informal wage study that could affect the budget for 2024. The committee asked to be updated on the results of the study at a future meeting, and directed the County Administrator to accommodate market adjustments into the 2024 budget. No action was taken.

**14. 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.

**15. Discussion and possible action on update on American Rescue Plan Act funding** – DeVries discussed the status of the ARPA funding. No action was taken.

**16. 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.

**17. 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.

- 18. Reconvene in open session for action on closed session items if necessary** – Motion by Drayna/Christensen to convene into open session. The motion passed 4-0. No action was taken on closed session items.
- 19. 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. No action was taken.
- 20. Review of the financial statements and department update for June 2023-Finance Department** - No action was taken.
- 21. Review of the financial statements and department update for June 2023-Treasurer’s Office** - No action was taken.
- 22. Review of the financial statements and department update for June 2023-Child Support** – No action was taken.
- 23. Update on contingency fund balance** – Before any action taken during the meeting, the balance of the 2023 general contingency is \$413,000 for general contingency, \$2,463,183 for other contingency and \$300,000 for vested benefit contingency.
- 24. 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.
- 25. Set future meeting schedule, next meeting date, and possible agenda items** – The next meeting is scheduled for Wednesday, September 6, 2023 at 8:30 a.m. Potential agenda items will be discussion and possible action on letter of intent to purchase land from the County at State Road 26 bypass and Highway 26.
- 26. Review of Invoices** - After review of the invoices, a motion was made by Jaeckel/Christensen to approve the payment of invoices totaling \$8,087,814.67. The motion passed 4-0.
- 27. Adjourn** – A motion was made by Kutz/Drayna to adjourn at 11:45 a.m. The motion passed 4-0.

Respectfully submitted,

Marc DeVries, Finance Director  
Jefferson County

# Tax Statement

Date Printed: August 16, 2023

Parcel: 291-0815-0424-088

Owner: ZSA ZSA STERWALT

Description: S52.5FT OF LOT 4, BLK 38,  
OPES.

Address 100 WESTERN AVE WATERTOWN

Tax Year 2022 School district: WATERTOWN SCH DIST Document Number: 1120864/952145

Values	Land	Use Asmt	Improvement	Wood	Total Assmnt	WFMV	EFMV
	21,100		87,800		108,900		107,500

Assessed Acres .081

Tax Year	General Tax Due	Special Tax Due	Tax Paid	Lottery Claimed	Tax Unpaid	Interest/ Penalty	Other Charges	Total Unpaid
2022	1,906.40	3,553.45	5,255.92	203.93	0.00	0.00	0.00	0.00
2021	1,622.92	3,572.32	4,958.43	236.81	0.00	0.00	0.00	0.00
2020	1,605.63	1,864.89	1,390.60	156.32	1,923.60	596.32	0.00	2,519.92
2019	1,567.59	0.00	1,390.60	176.99	0.00	0.00	0.00	0.00
2018	1,524.26	0.00	1,371.54	152.72	0.00	0.00	0.00	0.00
2017	1,447.45	0.00	1,340.56	106.89	0.00	0.00	0.00	0.00
2016	1,429.41	0.00	1,314.98	114.43	0.00	0.00	0.00	0.00
2015	1,412.48	86.12	1,404.34	94.26	0.00	0.00	0.00	0.00
2014	1,431.07	0.00	1,328.07	103.00	0.00	0.00	0.00	0.00
2013	1,457.21	0.00	1,349.72	107.49	0.00	0.00	0.00	0.00
2012	1,455.85	0.00	1,362.97	92.88	0.00	0.00	0.00	0.00
2011	2,179.89	0.00	2,092.76	87.13	0.00	0.00	0.00	0.00
2010	2,089.59	0.00	2,007.33	82.26	0.00	0.00	0.00	0.00
2009	2,007.07	0.00	1,939.13	67.94	0.00	0.00	0.00	0.00
2008	1,937.45	0.00	1,867.56	69.89	0.00	0.00	0.00	0.00
2007	1,971.88	0.00	1,894.28	77.60	0.00	0.00	0.00	0.00
2006	1,577.64	0.00	1,491.63	86.01	0.00	0.00	0.00	0.00
2005	1,552.65	0.00	1,480.41	72.24	0.00	0.00	0.00	0.00
2004	1,607.55	0.00	1,521.64	85.91	0.00	0.00	0.00	0.00
2003	1,546.10	0.00	1,469.43	76.67	0.00	0.00	0.00	0.00
2002	1,531.12	0.00	1,460.45	70.67	0.00	0.00	0.00	0.00
2001	1,241.14	0.00	1,170.12	71.02	0.00	0.00	0.00	0.00
2000	1,188.08	0.00	1,126.40	61.68	0.00	0.00	0.00	0.00

Payoff Figure For August 2023: \$2,519.92

Signed: \_\_\_\_\_

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

As of August 3, 2023

	<u>Original Budget</u>	<u>Contract</u>	<u>Change orders</u>	<u>Revised contract</u>	<u>Actual</u>	<u>Variance</u>
Construction Costs - Building Additions & Renovation:	38,669,834.00	38,669,834.00	3,032,227.05	41,702,061.05	19,519,536.64	22,182,524.41
MIS Building Demolition & Parking Lot Construction	Future Project Below	Future Project Below				
Construction Contingency	3,750,000.00	3,750,000.00	(2,936,691.92)	813,308.08	-	813,308.08
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>95,535.13</b>	<b>42,515,369.13</b>	<b>19,519,536.64</b>	<b>22,995,832.49</b>
 Design Fees (Including \$19k Reimburseables Allowance)	 <b>2,757,801.00</b>	 <b>2,652,550.00</b>	 89,500.00	 2,742,050.00	 2,589,242.63	 152,807.37
 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	221,997.73	(71,997.73)
Temporary Office Space	300,000.00	300,000.00	(14,743.92)	285,256.08	439,489.78	(154,233.70)
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	138,903.24	(94,347.59)
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 CC	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	-	-	-	-	9,284.95	(9,284.95)
Replace roof	-	-	702,000.00	702,000.00	-	702,000.00
 <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	1,654,669.13	771,392.87
Fixtures, Furnishings, & Equipment (Including Exterior)	1,000,000.00	1,000,000.00	850,000.00	1,850,000.00	793,217.80	1,056,782.20
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>2,584,964.87</b>	<b>6,977,304.87</b>	<b>3,758,514.64</b>	<b>3,218,790.23</b>
 <b>Total</b>	 <b>49,959,475.00</b>	 <b>49,554,224.00</b>	 <b>2,680,500.00</b>	 <b>52,234,724.00</b>	 <b>25,867,293.91</b>	 <b>26,367,430.09</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)	(475,000.00)	(8,830,000.00)		
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)	(1,100,000.00)	(4,069,475.00)		
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>(405,251.00)</b>	 <b>239,500.00</b>	 <b>(165,751.00)</b>		

Change orders and funding sources

	<u>Amount</u>	<u>Contingency</u>	<u>Interest on bonds</u>	<u>Bug Tussel fee</u>	<u>ARPA - PILT</u>	<u>ARPA - additional</u>	<u>Jail assessment</u>
<b>Original budget</b>		3,750,000.00	-	-	-	-	-
<b>Additional funding sources</b>		-	400,000.00	216,000.00	100,000.00	475,000.00	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)	-	-	-	-	-
62 ROD countertops	6,954.41	(6,954.41)	-	-	-	-	-
63 Duct relocation	2,679.07	(2,679.07)	-	-	-	-	-
64 Roller hangers above LL caged area	2,594.66	(2,594.66)	-	-	-	-	-
65 Extend west wall of MIS server room	2,110.77	(2,110.77)	-	-	-	-	-
66 Storm sewer	95,349.74	(95,349.74)	-	-	-	-	-
67 Changes to detention hardware	13,409.47	(13,409.47)	-	-	-	-	-
68 Sanitary sewer connection	3,767.97	(3,767.97)	-	-	-	-	-
69 Landscaping	20,634.93	(20,634.93)	-	-	-	-	-
70 Planters credit	(15,150.00)	15,150.00	-	-	-	-	-
71 Fire protection at LEC	10,978.29	(10,978.29)	-	-	-	-	-
72 Changes to green roof	33,460.64	(33,460.64)	-	-	-	-	-
73 Changes to UPS	21,008.86	(21,008.86)	-	-	-	-	-
74 Adjustments to server walls	1,172.42	(1,172.42)	-	-	-	-	-
75 Landscaping	4,778.66	(4,778.66)	-	-	-	-	-
76 Site utilities	13,706.99	(13,706.99)	-	-	-	-	-
77 Terrazzo in lobby area	1,918.31	(1,918.31)	-	-	-	-	-
78 Plumbing	1,260.81	(1,260.81)	-	-	-	-	-
Subtotal - Maas Construction	3,032,227.05	(2,249,629.92)	-	-	-	-	(150,000.00)
Roof replacement	702,000.00	(202,000.00)	-	-	-	(250,000.00)	-
AV system	1,426,062.00	(485,062.00)	(400,000.00)	(216,000.00)	(100,000.00)	(225,000.00)	-
<b>Total</b>	<b>5,160,289.05</b>	<b>(2,936,691.92)</b>	<b>(400,000.00)</b>	<b>(216,000.00)</b>	<b>(100,000.00)</b>	<b>(475,000.00)</b>	<b>(150,000.00)</b>
Net contingency remaining		813,308.08					

**JEFFERSON COUNTY ARPA FUNDS**

**TOTAL - \$16,465,385**

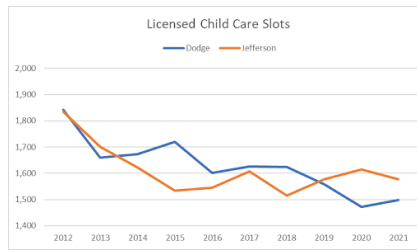
Original Budget	Amendment	Amended Budget	Amount Committed	Amount Spent	Expected Completion	Project Description
-	25	25	25	25	Dec 2024	General administration
550,000	(140,000)	410,000	356,490	356,490	Dec 2024	The County has purchased two triplex housing units to assist with housing for persons that were 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	1,030,000	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	80,303	Dec-24	Hire an additional full time staff person to assist those veterans that were negatively impacted by COVID-19.
240,000	-	240,000	240,000	27,773	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	297,829	192,493	Jul-24	Technology purchases to support remote work for COVID mitigation or operational recovery
195,000	(50,000)	145,000	145,000	58,464	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	8,580,000	5,069,352	Oct-24	Replace HVAC system in County Courthouse, Sheriff complex, and Jail to improve ventilation
-	250,000	250,000	250,000	-	Sep-23	Replace roof at Courthouse, Sheriff complex, and Jail
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	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	46,683	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	469,702	Jul-23	Purchase of SD squads and cameras for squads
-	775,000	775,000	775,000	775,000	Completed	Match for potential DOT/Highway project grants (Infrastructure Bill)
-	258,385	258,385	258,385	70,688	Dec-24	Recruitment and Retention Specialist
200,000	-	200,000	150,000	-	Dec-24	Clean Water initiatives
16,339,000	126,385	16,465,385	16,361,850	9,350,748		Total committed/spent to date



# Report: Access to Quality Early Care and Education

## Challenge

The costs to operate a childcare businesses are greater than the tuition fees working parents can afford. A broken childcare business model has forced provider closures and significantly limited access to care. Dodge and Jefferson Counties have fewer than 1 slot for every 3 children available.



## Strategy

With critical support from local, county and state sources, we continue to activate needed investment in childcare as a key economic driver for our region. Our collaborative workgroup has focused on:

- Access: Adding new childcare slots, supporting existing providers with Shared Services Network, and piloting employer-supported care model
- Advocacy: Working for policy change
- Workforce development: Building and supporting a pipeline of qualified, passionate professionals

- Dodge County
- Jefferson County
- City of Watertown
- Dream Up Grant (state)
- GWCHF (Foundation)
- Local Business Owners

## Results



216 new childcare slots added by the end of 2023!

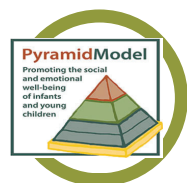
- 126 at new YMCA Early Education Center at the Collective
- 38 via expansion at Willows Christian Childcare Center in Iron Ridge
- 52 via expansion at Gingerbread Preschool & Childcare Center in Watertown (including 20 after-school slots for ages 5+)



Grew number of providers using the Shared Services Network from 31 to 44.



3-year partnership with Madison College to offer FREE early childhood classes (and provide access to scholarships for associate's and/or bachelor's degrees) at their Watertown campus to bolster pipeline of highly qualified employees.



Professional development and support for existing childcare staff provided through the Pyramid Model framework.

#	PIN	Municipality	Parcel Address	Billing Address	Owner Name/s
2	016-0513-2533-232	Town of Koshkonong	311 Campfire Blvd (Jellystone)	Attn; Patricia Kolder 4524 N Lincoln Ave Chicago IL 60625	Lacey Borgert
			Assessed Value \$3,400.00	Est Fair Market Value \$4,200.00	
3 *	016-0514-0944-008	Town of Koshkonong	N1772 Grant St Fort Atkinson WI 53538	N1772 Grant St Fort Atkinson WI 53538	Robert E Harris (deceased) Marie L Harris (deceased) Son, Scott Zech lives at this address. No Probate filed.
			Assessed Value \$188,800.00	Est Fair Market Value \$233,000.00	
12	028-0513-1142-058 (12-13)	Town of Sumner	No Parcel Address	1715 Chestnut St South Milwaukee WI 53172	John G. Nall
			Assessed Value \$1,400.00	Est Fair Market Value \$1,900.00	
13	028-0513-1142-059 (12-13)	Town of Sumner	No Parcel Address	1715 Chestnut St South Milwaukee WI 53172	John G Nall
			Assessed Value \$1,100.00	Est Fair Market Value \$1,500.00	
16	241-0614-1121-036 (16-17)	City of Jefferson	135 W Linden Dr Jefferson WI 53549	126 N Madison St Green Bay WI 54301	Dairyland Cold Storage LLC
			Assessed Value \$94,600.00	Est Fair Market Value \$74,800.00	
17	241-0614-1124-005 (16-17)	City of Jefferson	1 Rock River Rd 134 W Linden Dr 154 W Linden Dr Jefferson WI 53549	126 N Madison St Green Bay WI 54301	Dairyland Cold Storage LLC

			Assessed Value \$1,682,500.00	Est Fair Market Value \$1,336,000.00	
21	291-0815-1633-002 *	City of Watertown	2032 Airport Rd Watertown WI 53094	N8516 Airport Rd Watertown WI 53094	Robert W Schuett (1 <sup>st</sup> docs sent to both addresses via cert mail)
			Assessed Value \$77,500.00	Est Fair Market Value \$76,500.00	

**JEFFERSON COUNTY**  
**Revenues collected through July 31**

DEPT DESCRIPTION	2023 REVISED	2023 ACTUAL	%COLLECTED	2022 REVISED	2022 ACTUAL	%COLLECTED	2021 REVISED	2021 ACTUAL	%COLLECTED
<b>Administration Total</b>	\$ (3,253,177.00)	\$ (354,131.08)	11%	\$ (1,484,275.00)	\$ (351,235.45)	24%	\$ (658,178.00)	\$ (294,489.70)	45%
<b>Capital Projects and Debt Total</b>	(12,384,243.00)	(3,384,069.20)	27%	(3,881,718.00)	(2,150,983.82)	55%	(1,521,075.00)	(914,929.05)	60%
<b>Central Services Total</b>	(985,653.00)	(573,847.35)	58%	(1,004,283.00)	(584,945.64)	58%	(1,015,922.00)	(591,744.89)	58%
<b>Child Support Total</b>	(1,235,122.00)	(682,243.48)	55%	(1,222,816.00)	(664,969.20)	54%	(1,124,284.00)	(604,883.27)	54%
<b>Clerk of Courts Total</b>	(3,272,999.00)	(1,655,678.75)	51%	(2,969,613.00)	(1,522,980.27)	51%	(2,897,747.00)	(1,506,079.04)	52%
<b>Corporation Counsel Total</b>	(488,185.00)	(292,336.84)	60%	(447,736.00)	(261,379.95)	58%	(409,989.00)	(239,160.53)	58%
<b>County Board Total</b>	(485,639.00)	(283,366.58)	58%	(516,744.00)	(301,554.82)	58%	(444,332.00)	(259,193.90)	58%
<b>County Clerk Total</b>	(414,523.00)	(266,627.59)	64%	(429,259.00)	(254,639.40)	59%	(327,990.00)	(194,294.90)	59%
<b>District Attorney Total</b>	(1,034,908.00)	(536,421.03)	52%	(1,089,327.00)	(510,614.67)	47%	(828,489.00)	(464,938.30)	56%
<b>Economic Development Total</b>	(487,082.00)	(357,653.50)	73%	(560,776.00)	(329,845.28)	59%	(486,386.00)	(426,195.00)	88%
<b>Emergency Management Total</b>	(256,391.00)	(98,663.27)	38%	(3,711,401.00)	(507,416.96)	14%	(2,357,657.00)	(67,177.20)	3%
<b>Fair Park Total</b>	(2,008,699.00)	(861,901.43)	43%	(2,499,011.00)	(750,960.44)	30%	(1,318,911.00)	(817,246.49)	62%
<b>Finance Department Total</b>	(1,160,790.00)	(681,831.42)	59%	(1,031,351.00)	(596,338.26)	58%	(989,579.00)	(606,214.60)	61%
<b>General Revenues &amp; Expenditure Total</b>	636,379.00	2,390,620.73	376%	(102,785.00)	1,657,583.47	-1613%	(948,926.00)	762,480.55	-80%
<b>Health Department Total</b>	(2,041,380.00)	(916,512.94)	45%	(2,490,062.00)	(1,039,347.45)	42%	(2,574,355.00)	(1,250,048.49)	49%
<b>Highway Department Total</b>	(13,691,556.00)	(7,616,424.52)	56%	(11,875,419.00)	(6,741,557.41)	57%	(12,313,255.00)	(6,451,044.53)	52%
<b>Human Resources Total</b>	(731,756.00)	(366,676.57)	50%	(632,811.00)	(324,063.38)	51%	(539,903.00)	(304,477.10)	56%
<b>Human Services Department Total</b>	(36,644,571.00)	(16,142,851.99)	44%	(29,983,930.00)	(14,490,234.23)	48%	(27,588,644.00)	(11,397,059.74)	41%
<b>Internal Service Funds Total</b>	(2,433,439.00)	(1,263,215.65)	52%	(2,010,781.00)	(1,092,031.61)	54%	(1,744,766.00)	(1,187,399.07)	68%
<b>Land &amp; Water Conservation Total</b>	(961,126.00)	(352,442.09)	37%	(865,073.00)	(326,439.86)	38%	(652,755.00)	(253,027.11)	39%
<b>Land Information Total</b>	(609,521.00)	(387,121.15)	64%	(575,921.00)	(371,807.01)	65%	(496,071.00)	(333,539.29)	67%
<b>Library Total</b>	(1,179,470.00)	(688,024.19)	58%	(1,158,411.00)	(675,739.82)	58%	(1,157,430.00)	(675,167.50)	58%
<b>Medical Examiner Total</b>	(364,329.00)	(182,518.13)	50%	(344,967.00)	(188,878.65)	55%	(287,281.00)	(158,358.23)	55%
<b>Parks Department Total</b>	(1,357,549.00)	(762,686.98)	56%	(2,863,422.00)	(625,278.70)	22%	(2,045,114.00)	(661,514.57)	32%
<b>Planning And Zoning Total</b>	(736,737.00)	(376,435.03)	51%	(660,363.00)	(325,926.12)	49%	(617,248.00)	(311,973.71)	51%
<b>Register in Probate Total</b>	-	-	-	-	-	-	-	-	-
<b>Register Of Deeds Total</b>	(351,488.00)	(246,071.64)	70%	(354,991.00)	(371,771.57)	105%	(380,421.00)	(383,887.22)	101%
<b>Sheriff Department Total</b>	(18,275,038.00)	(9,897,235.72)	54%	(15,843,687.00)	(9,085,115.04)	57%	(14,953,807.00)	(8,518,752.32)	57%
<b>Treasurer Total</b>	(309,068.00)	(1,257,538.27)	407%	(297,493.00)	810,576.61	-272%	(267,703.00)	(93,056.54)	35%
<b>UW Extension Total</b>	(294,381.00)	(165,401.96)	56%	(276,274.00)	(154,606.05)	56%	(311,624.00)	(174,590.28)	56%
<b>Veterans Services Total</b>	(291,193.00)	(165,808.63)	57%	(293,697.00)	(139,548.18)	48%	(211,471.00)	(128,346.34)	61%
<b>Grand Total</b>	\$ (107,103,634.00)	\$ (48,425,116.25)	45%	\$ (91,478,397.00)	\$ (42,272,049.16)	46%	\$ (81,471,313.00)	\$ (38,506,308.36)	47%

**JEFFERSON COUNTY**  
Expenditures through July 31

DEPT DESCRIPTION	2023 REVISED	2023 ACTUAL	%SPENT	2022 REVISED	2022 ACTUAL	%SPENT	2021 REVISED	2021 ACTUAL	%SPENT
<b>Administration Total</b>	\$ 3,671,136.00	\$ 539,377.89	15%	\$ 1,579,439.00	\$ 312,640.51	20%	\$ 739,720.00	\$ 361,543.97	49%
<b>Capital Projects and Debt Total</b>	49,331,476.00	25,635,893.75	52%	12,595,536.00	5,809,097.39	46%	6,127,562.00	1,781,518.38	29%
<b>Central Services Total</b>	1,258,368.00	528,673.38	42%	1,221,117.00	487,565.24	40%	1,165,921.00	515,192.17	44%
<b>Child Support Total</b>	1,235,122.00	689,268.10	56%	1,222,815.00	698,853.89	57%	1,140,043.00	650,872.04	57%
<b>Clerk of Courts Total</b>	3,272,999.00	1,604,773.13	49%	3,069,480.00	1,391,922.20	45%	3,032,750.00	1,355,410.88	45%
<b>Corporation Counsel Total</b>	500,187.00	257,020.36	51%	447,736.00	239,461.41	53%	414,990.00	249,399.81	60%
<b>County Board Total</b>	560,639.00	460,972.95	82%	604,244.00	359,451.86	59%	446,832.00	267,279.00	60%
<b>County Clerk Total</b>	453,793.00	549,696.93	121%	429,259.00	489,924.82	114%	330,589.00	513,552.67	155%
<b>District Attorney Total</b>	1,034,908.00	563,202.05	54%	1,089,329.00	580,444.00	53%	828,491.00	493,412.79	60%
<b>Economic Development Total</b>	569,383.00	258,527.49	45%	565,673.00	290,255.43	51%	561,121.00	321,972.80	57%
<b>Emergency Management Total</b>	256,393.00	176,943.46	69%	3,711,401.00	1,012,164.72	27%	2,657,659.00	1,105,739.64	42%
<b>Fair Park Total</b>	2,035,188.00	1,116,056.68	55%	2,562,449.00	979,750.16	38%	1,348,909.00	831,009.43	62%
<b>Finance Department Total</b>	1,175,791.00	607,840.62	52%	1,196,993.00	672,970.57	56%	1,119,579.00	554,231.01	50%
<b>General Revenues &amp; Expenditure Total</b>	3,164,889.00	-	0%	4,995,683.00	3,243.81	0%	4,103,864.00	-	0%
<b>Health Department Total</b>	1,976,694.00	1,034,075.36	52%	1,738,895.00	1,207,475.99	69%	2,582,439.00	1,447,565.38	56%
<b>Highway Department Total</b>	13,691,556.00	6,074,177.37	44%	11,875,419.00	5,814,647.85	49%	12,337,642.00	6,806,915.70	55%
<b>Human Resources Total</b>	881,634.00	379,406.20	43%	679,572.00	319,683.06	47%	570,795.00	241,930.56	42%
<b>Human Services Department Total</b>	36,864,520.00	20,261,754.15	55%	31,039,831.00	16,214,635.52	52%	28,232,595.00	14,203,023.69	50%
<b>Internal Service Funds Total</b>	2,433,435.00	1,499,728.46	62%	2,030,779.00	1,258,591.41	62%	2,057,896.00	1,106,206.21	54%
<b>Land &amp; Water Conservation Total</b>	1,056,814.00	367,190.01	35%	926,295.00	319,000.72	34%	649,926.00	353,785.90	54%
<b>Land Information Total</b>	647,797.00	353,822.50	55%	548,787.00	266,789.99	49%	494,939.00	238,202.65	48%
<b>Library Total</b>	1,179,470.00	1,178,742.12	100%	1,158,411.00	1,157,686.74	100%	1,157,430.00	1,156,675.54	100%
<b>Medical Examiner Total</b>	364,329.00	182,693.60	50%	344,967.00	159,444.84	46%	287,282.00	134,476.70	47%
<b>Parks Department Total</b>	1,836,851.00	947,905.53	52%	4,014,479.00	1,091,500.07	27%	2,946,635.00	713,410.22	24%
<b>Planning And Zoning Total</b>	736,740.00	434,846.03	59%	665,951.00	370,697.95	56%	751,866.00	411,502.21	55%
<b>Register in Probate Total</b>	-	-	-	-	-	-	-	-	-
<b>Register Of Deeds Total</b>	454,444.00	306,619.80	67%	520,382.00	222,597.24	43%	380,422.00	210,020.49	55%
<b>Sheriff Department Total</b>	19,017,401.00	9,981,543.58	52%	16,959,793.00	9,468,660.32	56%	16,378,356.00	8,810,745.43	54%
<b>Treasurer Total</b>	309,066.00	173,443.69	56%	297,493.00	137,462.30	46%	267,704.00	125,265.56	47%
<b>UW Extension Total</b>	302,180.00	149,445.14	49%	295,774.00	130,290.57	44%	311,624.00	112,850.61	36%
<b>Veterans Services Total</b>	298,003.00	170,015.34	57%	293,698.00	149,606.34	51%	211,472.00	111,687.02	53%
<b>Grand Total</b>	\$ 150,571,206.00	\$ 76,483,655.67	51%	\$ 108,681,680.00	\$ 51,616,516.92	47%	\$ 93,637,053.00	\$ 45,185,398.46	48%

July 2023 Budget Variance Report Analysis  
Morgan Toutant

**A. Revenue Analysis:** The month of July is closed and, therefore, we are 7/12 through the year. I anticipate seeing 58.34% 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 58.34%. The departments that are noted below are outliers to what is expected.

1. Administration: Compared to 2021 (45%) and 2022 (24%), the percentage of revenue collected in 2023 is significantly low at 11%. This is due to ARPA dollars being budgeted for projects not yet completed.
2. Capital Projects and Debt: Compared to 2021 (60%) and 2022 (55%), the percentage of revenue collected in 2023 is low at 27%. Reminder that this is because the ARPA funding for the Courthouse Project HVAC system has not been recognized as of July 2023.
3. Clerk of Courts: With a percentage of revenue collected of 51%, COC falls short of the expected 58.34%. Reminder that this is because COC contains service-based revenue streams and, therefore, collect based on timeline of events.
4. District Attorney: Compared to 2021 (56%) and 2022 (47%), the percentage of collection in 2023 is relative, however, 52% in 2023 is still lower than the expected 58.34%. This is primarily due to the under collection in 11801-424001-22203 Federal Grants (0%) (ARPA funding not yet recognized), 11801-442010 Restitution Revenue (28%) and 11801-451002 Private Party Photocopy (33%).
5. Economic Development: As of July 2023, there is an over collection of revenue at 73%. Despite this being high, this is relative to 2021 (88%) and 2022 (59%). This spike in revenue collection can be seen in 11901-474022: ED Consortium Jefferson County (158%). In March 2023, the Board carried forward \$75,000 to support the loss realized as a result of Dodge County leaving the Consortium, which resulted in excess revenue or budget being recognized.
6. Emergency Management: Reminder that the year-to-year fluctuation amount in this department is due to Flood Mitigation Grant program.
7. Fair Park: For the past two years, the percentage of revenue collected has been lower than expected in the month of July. The following codes are the main contributing outliers for this trend in 2023:
  - a. Fair Park Revenue
    - i. **12101-457010 Sponsor Revenue**
      - 1% has been collected in July 2023. In 2022, 25% was collected in July.
    - ii. **12101-457025 Horse Show Fees**
      - 0% has been collected in July 2023. This revenue was not budgeted in 2022 with a \$5,848 collection as of July. In 2021, 45% was collected in July.
    - iii. **12101-457026 Shavings Sales**
      - 0% has been collected in July 2023.

July 2023 Budget Variance Report Analysis  
Morgan Toutant

- iv. **12101-482012 Building Rental**
    - As of July 2023, 46% has been collected which is relative to 2021 (42%) and 2022 (38%).
  - v. **12101-482013 Stall Rental**
    - 0% has been collected as of July.
  - vi. **12101-482014 Winter Storage**
    - 32% has been collected in July 2023, in July 2021 0% was collected and July 2022 shows 1% collected.
  - vii. **12101-482015 Space Vendor Food**
    - As of July, 26% has been collected.
  - b. Fair Week Revenue
    - i. **12102-451020-21209 Other Fees**
      - 0% has been collected in July 2023. In 2022, this revenue did not start coming in until August.
    - ii. **12102-457034 Parking Fees**
      - 26% has been collected as of July 2023 which is lower when compared to 2022 (82%).
    - iii. **12102-482016 Space Vendor Beverage**
      - 2% has been collected in July 2023. In 2022, this revenue came in August.
8. Health: Reminder that the Health Department is grant funded with reimbursement reports filed quarterly, so collections will lag behind budget.
9. Human Resources: Similar to June activity, revenue collected is lower than expected in at 50%. This is primarily because of under collection in federal grants (ARPA funding not yet recognized).
10. Human Services: Similar to June activity, revenue collected is lower than expected in at 44%. Reminder that this is mainly contributed to not yet receiving state aid, ARPA funds, and various grants.
11. Land & Water Conservation: As of July 2023, there is 37% revenue collected. Despite this being relative to 2021 (39%) and 2022 (38%), this is still lower than the expected 58.34%. This is due to under collection in 12405-421001-24405 State Aid, 12405-421003 State Aid GPR, 12405-421004 State Aid Bonded, and 12407-424001 Federal Grants.
12. Land Information: Revenue collected as of July 2023 is more than expected at 64%. However, this is relative to 2021 (67%) and 2022 (65%).
13. Medical Examiner: As of July 2023, this is under collected at 50%. This is primarily due to code 12701-452030 Cremation Permits showing 325 collected as of July. Cremations are billed in arrears.

July 2023 Budget Variance Report Analysis  
Morgan Toutant

14. Planning and Zoning: Despite being relative to 2021 (51%) and 2022 (49%), July 2023 is showing 51% collected which is lower than the expected 58.34%. This is primarily due to under collection in 12902-421001 State Aid, 12902-451009 Deer Track Park Charges, and 12902-472007 Municipal Other Charges.
15. Register of Deeds: July 2023 is showing an over collected of revenue at 70%. This is being driven by 13001-412300: RE Transfer Fee County Portion, 13001-451305: Loreda, and 13001-451316: Divorce Fund County Portion. This has been typical for the last three years for the month of July.

**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 15% spent, Administration is underspent due to several ARPA projects in the works.
2. Central Services: Despite 42% being relative to the last three years, this is lower than the expected 58.34% spent by July. This is due to the following codes:
  - **11201-511110 Salary-Permanent Regular, 11201-512141 Social Security, and 11201-512142 Retirement (Employer)** This is due to a vacancy in the department for part of the year.
  - **11201-529170 Grounds Keeping Charges**: This is because much of the grounds to be kept around the courthouse are currently not being maintained because construction is ongoing.
  - **11201-535246 Building Service & Maint**: Like Grounds Keeping, there is fewer building services and maintenance needed in July 2023 for the courthouse than in 2021 or 2022. This is because of the courthouse project.
  - **11201-533222 Electric**: This is due to the courthouse project.
3. Clerk of Courts: The expected percentage spent is 58.34% and, therefore, July is lower than expected at 49%. This is mainly because of open positions and the expenses associated with them.
4. Corporation Counsel: At 51% spent, this is slightly lower than the expected 58.34%. This is due to codes 11501-511110 Salaries-Permanent Regular, and 11501-512144 Health Insurance and the open position associated with them.
5. County Board: July is showing a high percentage spent for all three years. Below are the outlier codes for this difference:
  - **11601-512141 Social Security**: At 67%, 2023 is slightly higher than expected. It is higher than 2021 (54%) and 2022 (45%).
  - **11601-514151 Per Diem**: At 71%, 2023 is the highest of the last three years.
  - **11601-532325 Registration**: This is currently over budget at 150% spent.
  - **11601-532332 Mileage**: At 75%, 2023 is the highest of the last three years.



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- **11601-532335 Meals:** This is currently over budget at 107% spent.
  - **11601-532336 Lodging:** This is currently over budget in 2023 at 134% spent.
6. 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.
7. Economic Development: 45% is lower than the expected 58.34% spent for July. This is being driven by open positions and benefit accounts associated with them.
8. Emergency Management: July 2023 is showing 69% spent which is not relative to the three-year comparison or the expected 58.34%. This high percentage spent is due to the following codes:
- **12001-511210 Wages-Regular:** As of July 2023, this is showing 66% spent.
  - **121001-512141 Social Security:** This is showing 60% spent as of July 2023.
  - **12001-512144 Health Insurance:** In July 2023 this is 65% spent, 2021 this was 50% spent, and in 2022 this was 37% spent.
  - **531348 Education Supplies:** Org 12001 and 12002 are currently over budget at 203% spent.
  - **12001-532325 Registration:** This is currently over budget at 125% spent.
  - **12001-535349 Other Supplies:** This is currently over budget at 109% spent.
  - **532350 Training Materials:** Org 12001 is over budget at 200% and org 12002 is over budget at 364%.
9. Highway: Showing 44% spent which is lower than the expected 58.34%. Highway is in the midst of their construction season and this percentage is expected to increase relative to expectations in the upcoming months.
10. Human Resources: Despite being relative to 2021 (42%) and 2022 (47%), the percentage spent as of July 2023 for Human Resources showing 43% is lower than expected. This is being driven by the following codes:
- **12301-511210-22219 Wages-Regular and 12301-512144-22219 Health Insurance**
    - i. These are associated with the Recruitment and Retention position.
  - **12301-521228 Labor Negotiations:** At 45% spent, this is relative to 2022 (43%).
  - **12301-531326 Advertising:** Showing -13% because of the 1<sup>st</sup> quarter Madison Jobs journal entry charging the expense back to departments. There have been minimal advertising expenses in 2023 as of July.
  - **12301-532350 Training Materials:** July 2023 (22%) is relative to 2022 (24%).
  - **12302-511110 Salary-Permanent Regular, 12302-512141 Social Security, 12302-512142 Retirement (Employer), and 12302-512144 Health Insurance**
    - i. These are associated with an open Risk Manager position in the Safety org code.
  - **12302-532350 Training Materials:** At 0% spent, this is relative to the last three years.

July 2023 Budget Variance Report Analysis  
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11. Land and Water Conservation: Despite being relative to 2022's percentage spent at 35%, it is lower than expected. This is primarily due to lower-than-expected spending in the following codes:
  - **12401-512144 Health Insurance (44%)**: This expense is relative to 2021 and 2022.
  - **12404-529299-24403 Purchase Care & Services (0%)**: This is associated with the project code for Jefferson County Healthy Lakes #2.
  - **12405-521219-24405 Other Professional Services (0%) and 12405-529299-24405 Purchase Care & Services (12%)**: These are associated with the project code for the Producer-led Watershed Grant.
  - **12405-593701 Cost Share Payment (0%)**: This is associated with the DATCP Cost Share org code and is relative to 2021 and 2022.
  - **12407-594816 Capital Conserve Easement (0%)**: This is associated with the Farmland Easement org code and is relative to the 2022 activity.
  
12. Medical Examiner: At 50% spent, July 2023 is relative to 2021 (47%) and 2022 (46%).
  
13. Parks: Showing 52% spent is slightly lower than the expected 58.34%. This is mainly being caused by capital land, automobiles equipment and land improvements.
  
14. Register of Deeds: By July 2023, Register of Deeds is 67% spent. Reminder that ROD completed a back indexing project earlier in the year.
  
15. Sheriff: At 52% spent by July 2023, the Sheriff's department is slightly under spent that what is expected. However, it is relative to 2021 (54%) and 2022 (56%). This is primarily due to 13103-531303 Computer Equipment & Software and 13103-531303-90030 Computer Equipment & Software which are associated with the 911 Communications Upgrade Project.
  
16. UW Extension: Showing 49% spent as of July 2023, UW Extension is lower than expected. This is primarily due to under spending in 13301-529299 Purchase Care & Services. This type of activity is typical for July in the last three years.

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FROM 2023 01 TO 2023 07

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	-362,267.64		-258,762.58	58.3%
12201 412100 Sales Taxes From County	-150	0	-150	-100.61		-49.39	67.1%
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	-696.08		-53.92	92.8%
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	-14,585.25		-414.75	97.2%
12202 451032 Cobra Premium Recovery	-2,600	0	-2,600	-1,148.88		-1,451.12	44.2%
12202 451043 County Board Premiums	-1,105	0	-1,105	-344.86		-760.14	31.2%
12202 451045 Employee Premiums	-470,000	0	-470,000	-260,221.22		-209,778.78	55.4%
TOTAL General Fund	-1,160,790	-15,000	-1,175,790	-681,831.42		-493,958.80	%
TOTAL REVENUES	-1,160,790	-15,000	-1,175,790	-681,831.42		-493,958.80	

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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	129,822.68		94,715.30	57.8%
12201 511210 Wages-Regular	177,653	0	177,653	100,932.64		76,719.91	56.8%
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	16,804.51		11,842.91	58.7%
12201 512142 Retirement (Employer)	27,555	0	27,555	15,692.03		11,862.67	56.9%
12201 512144 Health Insurance	89,063	0	89,063	41,682.46		47,380.66	46.8%
12201 512145 Life Insurance	165	0	165	96.47		68.17	58.6%
12201 512153 HRA Contribution	0	0	0	1,949.77		-1,949.77	.0%
12201 512173 Dental Insurance	4,344	0	4,344	2,585.73		1,758.27	59.5%
12201 521213 Accounting & Auditing	23,392	0	23,392	13,721.40		9,670.60	58.7%
12201 521219 Other Professional Serv	3,720	0	3,720	6,546.00		-2,826.00	176.0%
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	1,914.02		485.98	79.8%
12201 531312 Office Supplies	2,600	0	2,600	563.20		2,036.80	21.7%
12201 531313 Printing & Duplicating	1,200	0	1,200	138.24		1,061.76	11.5%
12201 531324 Membership Dues	1,000	0	1,000	821.19		178.81	82.1%
12201 532325 Registration	2,340	0	2,340	1,370.00		970.00	58.5%
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	1,580.69		619.31	71.8%
12201 532339 Other Travel & Tolls	0	0	0	56.00		-56.00	.0%
12201 533225 Telephone & Fax	100	0	100	.16		99.84	.2%
12201 535242 Maintain Machinery & Equip	700	0	700	627.28		72.72	89.6%
12201 571004 IP Telephony Allocation	531	0	531	309.75		221.25	58.3%
12201 571005 Duplicating Allocation	452	0	452	263.69		188.31	58.3%
12201 571009 MIS PC Group Allocation	11,413	0	11,413	6,657.56		4,755.44	58.3%
12201 571010 MIS Systems Grp Alloc(ISIS)	3,771	0	3,771	2,199.75		1,571.25	58.3%
12201 591519 Other Insurance	4,726	0	4,726	2,443.70		2,282.30	51.7%
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	10,433.20		1,566.80	86.9%

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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	134.40		5,865.60	2.2%
12202 599986 Administrative Fees Dental	24,000	0	24,000	14,011.14		9,988.86	58.4%
12202 599989 Employee Dental Claims	445,605	0	445,605	201,986.44		243,618.56	45.3%
12202 599992 Administrative Dental Retiree	1,100	0	1,100	775.32		324.68	70.5%
TOTAL General Fund	1,160,790	15,000	1,175,790	607,840.62		567,949.60	%
TOTAL EXPENSES	1,160,790	15,000	1,175,790	607,840.62		567,949.60	

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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	664,727.21		474,805.19	58.3%
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	-3,741.09		-258.91	93.5%
13201 418100 Interest on Taxes	-325,000	0	-325,000	-148,416.50		-176,583.50	45.7%
13201 441030 Ag Use Conversion Penalty	-20,000	0	-20,000	-13,828.73		-6,171.27	69.1%
13201 451007 Treasurers Fees	-400	0	-400	-200.00		-200.00	50.0%
13201 481001 Interest & Dividends	-1,000,000	0	-1,000,000	-1,559,471.78		559,471.78	155.9%
13201 481004 Fair Market Value Adjustment	0	0	0	-129,375.72		129,375.72	.0%
13201 486004 Miscellaneous Revenue	0	0	0	6,255.07		-6,255.07	.0%
<b>13202 Tax Deed Expense</b>							
13202 451030 Foreclosure Reimbursement	0	0	0	-8,992.00		8,992.00	.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	-1,257,538.27		948,470.67	%
TOTAL REVENUES	-309,068	0	-309,068	-1,257,538.27		948,470.67	

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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	48,154.42		35,005.58	57.9%
13201 511210 Wages-Regular	52,535	0	52,535	31,096.22		21,438.76	59.2%
13201 511220 Wages-Overtime	0	0	0	10.65		-10.65	.0%
13201 511330 Wages-Longevity Pay	91	0	91	.00		91.20	.0%
13201 512141 Social Security	8,971	0	8,971	5,640.47		3,330.43	62.9%
13201 512142 Retirement (Employer)	9,233	0	9,233	5,276.10		3,957.36	57.1%
13201 512144 Health Insurance	45,160	0	45,160	18,737.67		26,422.63	41.5%
13201 512145 Life Insurance	15	0	15	5.50		9.86	35.8%
13201 512153 HRA Contribution	0	0	0	616.93		-616.93	.0%
13201 512173 Dental Insurance	2,318	0	2,318	1,237.06		1,081.34	53.4%
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	5,022.62		2,977.38	62.8%
13201 531312 Office Supplies	1,000	0	1,000	554.10		445.90	55.4%
13201 531313 Printing & Duplicating	200	0	200	1.76		198.24	.9%
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	423.81		-223.81	211.9%
13201 571004 IP Telephony Allocation	425	0	425	247.94		177.06	58.3%
13201 571009 MIS PC Group Allocation	8,410	0	8,410	4,905.81		3,504.19	58.3%
13201 571010 MIS Systems Grp Alloc(ISIS)	1,584	0	1,584	924.00		660.00	58.3%
13201 591519 Other Insurance	1,724	0	1,724	818.86		905.14	47.5%
13201 593256 Bank Charges	1,500	0	1,500	825.31		674.69	55.0%
13201 594810 Capital Equipment	0	0	0	10,874.46		-10,874.46	.0%
<b>13202 Tax Deed Expense</b>							
13202 521212 Legal	0	0	0	10.00		-10.00	.0%
13202 521219 Other Professional Serv	0	0	0	220.00		-220.00	.0%

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ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
13202 521255 Paper Service	1,000	0	1,000	523.20		476.80	52.3%
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	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	12,601.92		3,398.08	78.8%
13202 531326 Advertising	3,000	0	3,000	.00		3,000.00	.0%
13202 593742 Uncollected Taxes	5,000	0	5,000	-388.56		5,388.56	7.8%
<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	173,443.69		135,623.91	%
TOTAL EXPENSES	309,068	0	309,068	173,443.69		135,623.91	



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ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
<b>11301 Child Support</b>							
11301 411100 General Property Taxes	-206,236	0	-206,236	-120,304.31		-85,931.61	58.3%
11301 421001 State Aid	-131,244	0	-131,244	-131,244.00		.00	100.0%
11301 421010 M S L Incentives	-5,300	0	-5,300	-3,641.51		-1,658.49	68.7%
11301 421012 State Aid Cs + All Others	-834,160	0	-834,160	-475,123.79		-359,036.21	57.0%
11301 421014 State Aid Wages Allocation	122,062	0	122,062	61,575.46		60,486.54	50.4%
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	-8,666.00		-1,834.00	82.5%
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	3,690.11		7,661.89	32.5%
11301 451013 NIVD Activities Reduction	-2,300	0	-2,300	-1,306.25		-993.75	56.8%
11301 451014 CS Program Fees	-15,000	0	-15,000	-6,829.19		-8,170.81	45.5%
11301 455003 Non-IVD Service Fees	-945	0	-945	-394.00		-551.00	41.7%
TOTAL General Fund	-1,235,122	0	-1,235,122	-682,243.48		-552,878.44	%
TOTAL REVENUES	-1,235,122	0	-1,235,122	-682,243.48		-552,878.44	

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ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
<b>11301 Child Support</b>							
11301 511110 Salary-Permanent Regular	296,974	0	296,974	181,087.98		115,885.98	61.0%
11301 511210 Wages-Regular	512,892	0	512,892	274,356.89		238,535.09	53.5%
11301 511220 Wages-Overtime	2,265	0	2,265	1,775.52		489.43	78.4%
11301 511330 Wages-Longevity Pay	1,283	0	1,283	.00		1,282.50	.0%
11301 512141 Social Security	58,384	0	58,384	33,247.36		25,137.06	56.9%
11301 512142 Retirement (Employer)	55,312	0	55,312	30,686.13		24,625.97	55.5%
11301 512144 Health Insurance	173,562	0	173,562	90,400.31		83,161.71	52.1%
11301 512145 Life Insurance	253	0	253	166.23		86.56	65.8%
11301 512153 HRA Contribution	0	0	0	527.72		-527.72	.0%
11301 512173 Dental Insurance	11,263	0	11,263	5,685.35		5,577.85	50.5%
11301 521255 Paper Service	9,300	0	9,300	4,060.66		5,239.34	43.7%
11301 521256 Genetic Tests	5,500	0	5,500	2,714.00		2,786.00	49.3%
11301 521296 Computer Support	1,900	0	1,900	1,570.38		329.62	82.7%
11301 529160 Interpreter Fee	2,000	0	2,000	1,438.75		561.25	71.9%
11301 531003 Notary Public Related	180	0	180	100.00		80.00	55.6%
11301 531301 Office Equipment	895	0	895	51.31		843.69	5.7%
11301 531310 Postage Special	300	0	300	112.27		187.73	37.4%
11301 531311 Postage & Box Rent	17,750	0	17,750	11,249.90		6,500.10	63.4%
11301 531312 Office Supplies	1,600	0	1,600	878.71		721.29	54.9%
11301 531313 Printing & Duplicating	2,800	0	2,800	399.54		2,400.46	14.3%
11301 531314 Small Items Of Equipment	900	0	900	722.05		177.95	80.2%
11301 531321 Publication Of Legal Notice	790	0	790	367.00		423.00	46.5%
11301 531324 Membership Dues	2,042	0	2,042	1,807.19		234.81	88.5%
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 531351 Gas/Diesel	0	0	0	20.01		-20.01	.0%
11301 532325 Registration	2,340	0	2,340	150.00		2,190.00	6.4%
11301 532332 Mileage	545	0	545	199.70		345.30	36.6%
11301 532335 Meals	700	0	700	136.31		563.69	19.5%
11301 532336 Lodging	1,932	0	1,932	450.00		1,482.00	23.3%
11301 532339 Other Travel & Tolls	80	0	80	.00		80.00	.0%
11301 532340 Contracted Extraditions	8,700	0	8,700	5,968.89		2,731.11	68.6%
11301 533225 Telephone & Fax	245	0	245	76.40		168.60	31.2%
11301 535242 Maintain Machinery & Equip	4,550	0	4,550	1,817.11		2,732.89	39.9%
11301 571004 IP Telephony Allocation	1,698	0	1,698	990.50		707.50	58.3%
11301 571005 Duplicating Allocation	381	0	381	222.25		158.75	58.3%
11301 571009 MIS PC Group Allocation	26,430	0	26,430	15,417.50		11,012.50	58.3%
11301 571010 MIS Systems Grp Alloc(ISIS)	8,902	0	8,902	5,192.81		3,709.19	58.3%

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Jefferson County  
FLEXIBLE PERIOD REPORT

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FROM 2023 01 TO 2023 07

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11301 591519 Other Insurance	10,024	0	10,024	4,905.46		5,118.54	48.9%
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	689,268.10		545,853.82	%
TOTAL EXPENSES	1,235,122	0	1,235,122	689,268.10		545,853.82	

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

<b>Ledger Date</b>	<b>Description</b>	<b>General (599900)</b>	<b>Other (599908)</b>	<b>Vested Benefits (599909)</b>	<b>Authority</b>
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>	
<b>Net</b>		<b>413,000.00</b>	<b>2,463,182.66</b>	<b>300,000.00</b>	