

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

Wednesday, October 4, 2023  
8:30 a.m.

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

Join Zoom Meeting  
<https://us06web.zoom.us/j/87697754337?pwd=cnVKMzd0TkZFY3RPRHpxMW5kTGxVdz09>  
Meeting ID: 876 9775 4337  
Passcode: Meet2022  
Dial by your location: 1 312 626 6799

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 the September 6, September 11, September 13 and September 14, 2023 Finance Committee meetings
6. Communication
7. Public comment (Members of the public who wish to address the Committee must register their request at this time)
8. Discussion and possible action on amending the 2023 Health Department budget for Ages and Stages Program
9. Discussion and possible action on amending the 2023 Health Department budget for acceptance of grant from Randy Schopen Foundation for Jefferson County Community Baby Shower
10. Department 2024 Budget Hearings
  - a. Outstanding department budgets and changes to previously presented budgets
    - i. Family Court Services/Register in Probate
    - ii. Clerk of Courts
    - iii. Fair Park
    - iv. Treasurer
    - v. Finance Department
    - vi. Fleet
  - b. 2024 Capital and 5-Year Capital Plan
  - c. General Revenues; General Expenditures (Contingency)
  - d. Fee Schedule
  - e. Fund Balance Policy Application
  - f. Debt Service
  - g. Set Tax Levy
11. Discussion and possible action on entering into a general obligation promissory note with Premier Bank to refinance lease on new phone system
12. Discussion and possible action on entering into a Sweep Account Agreement with Premier Bank
13. Discussion and possible action on entering into a Positive Pay Agreement with Premier Bank
14. Discussion and possible action on claims against Jefferson County
15. Discussion and possible action on status of Courthouse/Sheriff/Jail improvement project and 2021A and 2022A bond funds
16. Discussion and possible action on update on American Rescue Plan Act funding
17. Discussion and possible action on determining the disposition of foreclosed properties, setting minimum bids for the sale of foreclosed properties and considering offers to purchase on foreclosed properties
18. 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

19. Reconvene in open session for action on closed session items if necessary
20. Review of the financial statements and department update for August 2023-Finance Department
21. Review of the financial statements and department update for August 2023-Treasurer's Office
22. Review of the financial statements and department update for August 2023-Child Support
23. Update on contingency fund balance
24. Discussion of funding for projects related to the new highway facilities and sale of old highway facilities
25. Set future meeting schedule, next meeting date, and possible agenda items
26. Review of invoices
27. Adjourn

Next scheduled meetings:      Wednesday, November 1, 2023 (Regular meeting)  
   Wednesday, December 6, 2023 (Regular meeting)  
   Wednesday, January 3, 2024 (Regular Meeting)

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

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

**Jefferson County  
Finance Committee Minutes  
September 6, 2023**

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

1. **Call to order** – Supervisor Jones called the meeting to order at 9:00 a.m.
2. **Roll call (establish a quorum)** – Finance Committee members present were Richard Jones, David Drayna, George Jaeckel, Russell Kutz, and Walt Christensen. There were no other supervisors in attendance were Anita Martin. Staff in attendance were County Administrator, Ben Wehmeier; Assistant to the County Administrator, Michael Luckey; Finance Director, Marc DeVries; Assistant Finance Director, Tammy Worzalla; Budget Analyst I, Morgan Toutant; Corporation Counsels, Blair Ward and Danielle Thompson; County Treasurer, Kelly Stade; Paralegal, Sarana Stolar; Planning and Zoning Director, Matt Zangl; and Land and Water Conservation Department Director, Patricia Cicero. Members of the public present were Emily McFarland and Steve Chesebro, City of Watertown.
3. **Certification of compliance with the Open Meetings Law** – County Administrator Wehmeier certified compliance with the Open Meetings Law.
4. **Approval of the agenda** – Item #9 was moved to #8. The agenda was approved as amended.
5. **Approval of minutes for Finance Committee for August 2, 2023** – Motion by Jaeckel/Kutz to approve the minutes for August 2, 2023. The motion passed 5-0.
6. **Communications** – None.
7. **Public Comment** - None.
8. **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** – Since the last meeting, the County has become aware that payment for 2022 property taxes was made. The remaining outstanding balance on the property is now \$2,519.92. The City of Watertown has agreed to lower their request to Jefferson County to this new amount. Motion by Jaeckel/Drayna to amend the County's offer to \$2,519.92, which is the updated total for outstanding taxes on the property and forward the resolution for the intergovernmental agreement to the County Board of Supervisors. The motion passed 5-0.
9. **Discussion and possible action on letter of intent to purchase land from the County at State Road 26 Bypass and Business 26** – Corporation Counsel Ward updated the Committee on the status of the agreement with Mr. Stade. Mr. Stade has agreed to extend his offer to purchase and has accepted the counteroffer of \$7,000 per acre. Motion by Jaeckel/Drayna to accept the agreement with Mr. Stade and forward a resolution for the sale of this property to the County Board of Supervisors. The motion passed 4-1 with Christensen dissenting.

- 10. 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. No action was taken.
- 11. 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.
- 12. Discussion and possible action on update on American Rescue Plan Act funding** – DeVries discussed the status of the ARPA funding. Wehmeier then recommended some changes to the funding for some projects. Specifically, Wehmeier recommends to reduce Broadband to \$1.015 million, reduce Jail Mental Health Nursing to \$100,000, reclassify \$250,000 from Courthouse HVAC to a new project for the Courthouse roofing, increase assistance to non-profit organizations by \$200,000 to assist with Child Care at the Collective, and reduce Clean Water Initiatives to \$158,000. Motion by Jones/Drayna to accept the changes proposed by County Administrator Wehmeier. The motion passed 5-0.
- 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** – Corporation Counsel Ward updated the Committee on the status of current foreclosures. No action was taken.
- 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** –The Committee voted by roll call to convene into closed session. The motion passed 5-0.
- 15. Reconvene in open session for action on closed session items if necessary** – Motion by Jones/Jaeckel to convene into open session. The motion passed 5-0. Motion by Jones/Jaeckel to pull the properties currently owned by Dairyland Cold Storage from the foreclosure list and direct the County Administrator to meet with current stakeholders to explore options for sale/possession of the property. The motion passed 5-0.
- 16. 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.
- 17. Review of the financial statements and department update for July 2023-Finance Department**  
- No action was taken.
- 18. Review of the financial statements and department update for July 2023-Treasurer’s Office** -  
No action was taken.

**19. Review of the financial statements and department update for July 2023-Child Support** – No action was taken.

**20. 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.

**21. 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.

**22. Set future meeting schedule, next meeting date, and possible agenda items** – The next meeting is scheduled for Monday, September 11, 2023 at 8:30 a.m. Potential agenda items will be review of the proposed 2024 budget and department presentations to the Finance Committee.

**23. Review of Invoices** - After review of the invoices, a motion was made by Jaeckel/Drayna to approve the payment of invoices totaling \$39,734,829.34. The motion passed 5-0.

**24. Adjourn** – A motion was made by Jaeckel/Kutz to adjourn at 10:58 a.m. The motion passed 5-0.

Respectfully submitted,

Marc DeVries, Finance Director  
Jefferson County

**Jefferson County  
Finance Committee Minutes  
September 11, 2023**

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

1. **Call to order** – Finance Committee Chair Richard Jones called the meeting to order at 8:30 a.m.
2. **Roll call (establish a quorum)** – Finance Committee members present were Richard Jones, George Jaeckel, Russell Kutz, Walt Christensen and David Drayna. Other board members present were Joan Fitzgerald and Roger Lindl. Staff in attendance were County Administrator, Ben Wehmeier; Assistant to the County Administrator, Michael Luckey; Finance Director, Marc DeVries; Assistant Finance Director, Tammy Worzalla, Budget Analyst I, Morgan Toutant; Fair Park Director, Amy Listle; and Paralegal, Sarana Stolar. There were no members of the public present.
3. **Certification of compliance with the Open Meetings Law** – County Administrator Wehmeier certified compliance with the Open Meetings Law.
4. **Approval of the agenda** –The agenda was approved.
5. **Communications** – none.
6. **Public comment** – none.
7. **Presentation of budget overview** – County Administrator Wehmeier presented an overview of his recommended budget for 2024. The recommended budget meets the State imposed levy limit, however, there are two departments with unfinished budgets, Fair Park and Register in Probate.
8. **Department 2024 Budget Hearings** – The Finance Committee considered the recommended budgets for each department listed below and motions were made to tentatively accept the recommended budget figures for each department, unless otherwise noted. *[The format for each department lists (i) budget presenters in addition to Ben Wehmeier, (ii) any other information specific to the department budget, (iii) who moved/seconded to tentatively accept the recommended budget figure, unless otherwise noted, along with the amount, and (iv) the voting record]*
  - a. **Sheriff**
    - i. Paul Milbrath and Don Hunter
    - ii. No additional motion/information
    - iii. Motion by Kutz/Jaeckel to approve the recommended budget of \$19,616,756 (estimated levy amount \$16,397,529)
    - iv. Motion passed 5-0.
  - b. **Child Support**
    - i. Stacey Jensen
    - ii. No additional motion/information
    - iii. Motion by Drayna/Jaeckel to approve the recommended budget of \$1,310,868 (estimated levy amount \$124,210)

- iv. Motion passed 5-0.
- c. **Central Services**
  - i. Ryan Hayes
  - ii. No additional motion/information
  - iii. Motion by Christensen/Drayna to approve the recommended budget of \$1,069,211 (estimated levy amount \$1,047,211)
  - iv. Motion passed 5-0.
- d. **Economic Development**
  - i. Deb Reinbold
  - ii. No additional motion/information
  - iii. Motion by Jaeckel/Drayna to approve the recommended budget of \$933,742 (estimated levy amount \$0)
  - iv. Motion passed 5-0.

**9. Set future meeting schedule, next meeting date, and possible agenda items** – The next Finance Committee meeting is scheduled for Wednesday, September 13<sup>th</sup> at 8:30 a.m.

**10. Adjourn** – A motion was made at 11:27 a.m. to recess until Wednesday, September 13th by Jones/Christensen. The motion passed 5-0.

Respectfully submitted,

Marc DeVries, Finance Director  
Jefferson County

**Jefferson County  
Finance Committee Minutes  
September 13, 2023**

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

1. **Call to order** – Finance Committee Chair Richard Jones called the meeting to order at 8:30 a.m.
2. **Roll call (establish a quorum)** – Finance Committee members present were Richard Jones, George Jaeckel, Russell Kutz, Walt Christensen and David Drayna. Other board members present were Anita Martin (joined at 10:08). Staff in attendance were County Administrator, Ben Wehmeier; Assistant to the County Administrator, Michael Luckey; Finance Director, Marc DeVries; Assistant Finance Director, Tammy Worzalla; Budget Analyst I, Morgan Toutant; and Corporation Counsel, Danielle Thompson. There were no members of the public present.
3. **Certification of compliance with the Open Meetings Law** – County Administrator Wehmeier certified compliance with the Open Meetings Law.
4. **Approval of the agenda** – The agenda was approved.
5. **Communications** – none.
6. **Public comment** – none.
7. **Department 2024 Budget Hearings** – The Finance Committee considered the recommended budgets for each department listed below and motions were made to tentatively accept the recommended budget figures for each department, unless otherwise noted. *[The format for each department lists (i) budget presenters in addition to Ben Wehmeier, (ii) any other information specific to the department budget, (iii) who moved/seconded to tentatively accept the recommended budget figure, unless otherwise noted, along with the amount, and (iv) the voting record]*
  - a. **County Clerk**
    - i. Audrey McGraw
    - ii. No additional motion/information
    - iii. Motion by Jones/Christensen to approve the recommended budget of \$438,109 (estimated levy amount \$277,016)
    - iv. Motion passed 5-0.
  - b. **Management Information Systems**
    - i. John Rageth
    - ii. No additional motion/information
    - iii. Motion by Kutz/Drayna to approve the recommended budget of \$2,205,128 (estimated levy amount \$0)
    - iv. Motion passed 5-0.
  - c. **District Attorney**
    - i. Leigh Scherer
    - ii. No additional motion/information

- iii. Motion by Drayna/Jaeckel to approve the recommended budget of \$1,030,147 (estimated levy amount \$830,562)
  - iv. Motion passed 5-0.
- d. Planning and Development**
  - i. Matt Zangl
  - ii. No additional motion/information
  - iii. Motion by Christensen/Kutz to approve the recommended budget of \$1,082,098 for the Zoning Division (estimated levy amount \$400,818) and motion by Christensen/Drayna to approve the recommended budget of \$1,013,512 for the LIO Division (estimated levy amount \$531,294)
  - iv. Motion passed 5-0.
- e. Human Resources**
  - i. Terri Palm
  - ii. No additional motion/information
  - iii. Motion by Jaeckel/Christensen to approve the recommended budget of \$753,390 (estimated levy amount \$632,429)
  - iv. Motion passed 5-0.
- f. Administration**
  - i. Ben Wehmeier
  - ii. No additional motion/information
  - iii. Motion by Jones/Jaeckel to approve the recommended budget of \$1,992,917 (estimated levy amount \$655,440)
  - iv. Motion passed 5-0
- g. Emergency Management**
  - i. Donna Haugom
  - ii. No additional motion/information
  - iii. Motion by Drayna/Kutz to approve the recommended budget of \$251,895 (estimated levy amount \$171,068)
  - iv. Motion passed 5-0.
- h. Health Department**
  - i. Elizabeth Chilsen and Michele Schmidt
  - ii. No additional motion/information
  - iii. Motion by Christensen/Jaeckel to approve the recommended budget of \$2,023,394 (estimated levy amount \$938,368)
  - iv. Motion passed 5-0.
- i. Parks**
  - i. Kevin Weismann, Rolland Klement and Mary Truman
  - ii. No additional motion/information
  - iii. Motion by Jaeckel/Christensen to approve the recommended budget of \$2,610,443 (estimated levy amount \$1,038,305)
  - iv. Motion passed 5-0.
- j. Highway Department**
  - i. Bill Kern
  - ii. No additional motion/information
  - iii. Motion by Jones/Jaeckel to approve the recommended budget of \$12,447,176 (estimated levy amount \$6,313,077)
  - iv. Motion passed 5-0.
- k. Medical Examiner**

- i. Nichol Tesch
- ii. No additional motion/information
- iii. Motion by Jones/Kutz to approve the recommended budget of \$397,209 (estimated levy amount \$283,784)
- iv. Motion passed 5-0.

**8. Set future meeting schedule, next meeting date, and possible agenda items** – The next Finance Committee meeting is scheduled for Thursday, September 14th at 8:30 a.m.

**9. Adjourn** – A motion was made at 11:13 to recess until Thursday, September 16th by Jones/Drayna. The motion passed 5-0.

Respectfully submitted,

Marc DeVries, Finance Director  
Jefferson County

**Jefferson County  
Finance Committee Minutes  
September 14, 2023**

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

1. **Call to order** – Finance Committee Chair Richard Jones called the meeting to order at 8:30 a.m.
2. **Roll call (establish a quorum)** – Finance Committee members present were Richard Jones, George Jaeckel, Russell Kutz, Walt Christensen and David Drayna. Other board members present were Brandon White and Anita Martin. Staff in attendance were County Administrator, Ben Wehmeier; Assistant to the County Administrator, Michael Luckey; Finance Director, Marc DeVries; Assistant Finance Director, Tammy Worzalla, Budget Analyst I, Morgan Toutant; and Corporation Counsel, Danielle Thompson. There were no members of the public present.
3. **Certification of compliance with the Open Meetings Law** – County Administrator Wehmeier certified compliance with the Open Meetings Law.
4. **Approval of the agenda** – The agenda was approved.
5. **Communications** – none.
6. **Public comment** – none.
7. **Department 2024 Budget Hearings** – The Finance Committee considered the recommended budgets for each department listed below and motions were made to tentatively accept the recommended budget figures for each department, unless otherwise noted. *[The format for each department lists (i) budget presenters in addition to Ben Wehmeier, (ii) any other information specific to the department budget, (iii) who moved/seconded to tentatively accept the recommended budget figure, unless otherwise noted, along with the amount, and (iv) the voting record]*
  - a. **Library Service**
    - i. Karol Kennedy and Eric Robinson
    - ii. No additional motion/information
    - iii. Motion by Kutz/Christensen to approve the recommended budget of \$1,194,320 (estimated levy amount \$1,194,320)
    - iv. Motion passed 5-0.
  - b. **Veterans Services**
    - i. Yvonne Duesterhoeft
    - ii. No additional motion/information
    - iii. Motion by Drayna/Jaekel to approve the recommended budget of \$342,910 (estimated levy amount \$237,380)
    - iv. Motion passed 5-0.
  - c. **Land and Water Conservation**
    - i. Patricia Cicero
    - ii. No additional motion/information

- iii. Motion by Christensen/Kutz to approve the recommended budget of \$1,049,273 (estimated levy amount \$394,423)
- iv. Motion passed 5-0.
- d. Clerk of Courts**
  - i. Cindy Hamre-Incha, Dana Schrer and Tina Hotter
  - ii. No additional motion/information
  - iii. Motion by Jaeckel/Drayna to approve the recommended budget of \$1,592,250 (estimated levy amount \$720,457)
  - iv. Motion passed 5-0.
- e. County Board**
  - i. Ben Wehmeier
  - ii. No additional motion/information
  - iii. Motion by Jones/Christensen to approve the recommended budget of \$513,039 (estimated levy amount \$513,039)
  - iv. Motion passed 5-0.
- f. Treasurer**
  - i. Kelly Stade
  - ii. No additional motion/information
  - iii. Motion by Kutz/Jaeckel to approve the recommended budget of \$287,329 (estimated levy savings \$1,527,071)
  - iv. Motion passed 5-0.
- g. Corporation Counsel**
  - i. Blair Ward
  - ii. No additional motion/information
  - iii. Motion by Drayna/Jaeckel to approve the recommended budget of \$500,689 (estimated levy amount \$500,689)
  - iv. Motion passed 5-0.
- h. Human Services**
  - i. Brent Ruehlow and Brian Belford
  - ii. No additional motion/information
  - iii. Motion by Christensen/Kutz to approve the recommended budget of \$40,456,334 (estimated levy amount \$9,918,062)
  - iv. Motion passed 5-0.
- i. UW Extension**
  - i. Chrissy Wen and Kim Buchholz
  - ii. No additional motion/information
  - iii. Motion by Jaeckel/Christensen to approve the recommended budget of \$353,267 (estimated levy amount \$310,773)
  - iv. Motion passed 5-0.
- j. Fair Park**
  - i. Amy Listle
  - ii. No additional motion/information
  - iii. Motion by Jones/Christensen to postpone recommending a budget for Fair Park to October 4, 2023
  - iv. Motion passed 5-0.
- k. Register of Deeds**
  - i. Staci Hoffman
  - ii. No additional motion/information

- iii. Motion by Kutz/Drayna to approve the recommended budget of \$390,105 (estimated levy savings \$265,544)
- iv. Motion passed 5-0.

- 8. Set future meeting schedule, next meeting date, and possible agenda items** – The next Finance Committee meeting is scheduled for Wednesday, October 4th at 8:30 a.m.
- 9. Adjourn** – A motion was made at 11:20 to recess until Wednesday, October 4th by Jones/Jaeckel. The motion passed 5-0.

Respectfully submitted,

Marc DeVries, Finance Director  
Jefferson County

3) Any items \$5,000 and above must be capitalized.



# Court Support Services

## Financial Summary

	2022 Actual	2023 Estimate	2023 Amended Budget	2024 Budget	Change from 2023 Amended Budget	
					\$	%
Revenues						
Intergovernmental Revenues	-	-	-	100,500	100,500	100.00%
Public Charges	-	-	-	452,900	452,900	100.00%
Total Revenues	-	-	-	553,400	553,400	100.00%
Expenditures						
Personnel Expenses	-	-	-	1,341,352	1,341,352	100.00%
Purchased Services	-	-	-	405,000	405,000	100.00%
Operating Costs	-	-	-	37,502	37,502	100.00%
Interdept. Charges	-	-	-	15,389	15,389	100.00%
Other Expenses	-	-	-	8,631	8,631	100.00%
Total Expenditures	-	-	-	1,807,874	1,807,874	100.00%
Property Taxes	-	-	-	1,254,474	1,254,474	100.00%
Addition to (Use of) Fund Balance	-	-	-	-		

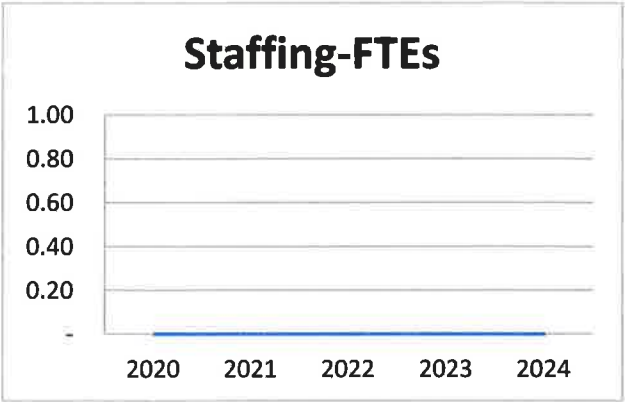
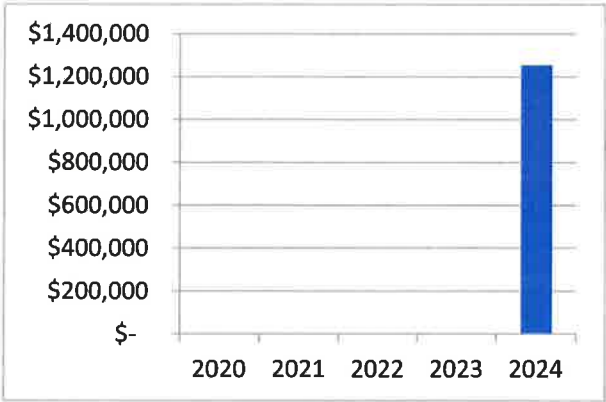
## Summary Highlights:

The 2024 budget provides \$1,254,474 in tax levy, which is a \$1,254,474 increase in levy from the 2023 amended budget. The increase is the result of splitting the Clerk of Courts and Register in Probate office duties, which is new in 2024.

## Summary of Capital Items:

None.

Summary of Property Tax Levy and FTEs



**Court Supprt Services-2024 BUDGET**

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
<b>11402 -Judicial Support</b>								
<b>REVENUES</b>								
411100		General Property Taxes	-	-	-	-	470,698	-
<b>REVENUES TOTAL</b>			-	-	-	-	<b>470,698</b>	-
<b>EXPENDITURES</b>								
511110		Salary-Permanent Regular	-	-	-	-	54,786	-
511210		Wages-Regular	-	-	-	-	241,951	-
511220		Wages-Overtime	-	-	-	-	7,616	-
511330		Wages-Longevity Pay	-	-	-	-	821	-
<b>SALARIES TOTAL</b>			-	-	-	-	<b>305,174</b>	-
512141		Social Security	-	-	-	-	21,835	-
512142		Retirement (Employer)	-	-	-	-	21,667	-
512144		Health Insurance	-	-	-	-	91,315	-
512145		Life Insurance	-	-	-	-	89	-
512151		HSA Contribution	-	-	-	-	3,876	-
512173		Dental Insurance	-	-	-	-	4,380	-
<b>FRINGE TOTAL</b>			-	-	-	-	<b>143,163</b>	-
<b>TOTAL SALARIES AND FRINGES</b>			-	-	-	-	<b>448,337</b>	-
531243		Furniture & Furnishings	-	-	-	-	-	-
531312		Office Supplies	-	-	-	-	4,000	-
531313		Printing & Duplicating	-	-	-	-	250	-
531323		Subscriptions-Tax & Law	-	-	-	-	7,500	-
531326		Advertising	-	-	-	-	100	-
531348		Educational Supplies	-	-	-	-	-	-
533225		Telephone & Fax	-	-	-	-	400	-
535242		Maintain Machinery & Equip	-	-	-	-	-	-
571004		IP Telephony Allocation	-	-	-	-	3,735	-
571010		MIS Systems Grp Alloc(ISIS)	-	-	-	-	3,236	-
591519		Other Insurance	-	-	-	-	3,140	-
<b>OPERATING EXPENDITURES</b>			-	-	-	-	<b>22,361</b>	-
<b>EXPENDITURES TOTAL</b>			-	-	-	-	<b>470,698</b>	-
<b>REVENUES</b>			-	-	-	-	<b>470,698</b>	-
<b>EXPENDITURES</b>			-	-	-	-	<b>470,698</b>	-
<b>TOTAL BUSINESS UNIT-11402 -Judicial Support</b>			-	-	-	-	<b>0</b>	-
<b>11403 -Courts Reimbursements</b>								
<b>REVENUES</b>								
411100		General Property Taxes	-	-	-	-	(100,500)	-
421001		State Aid	-	-	-	-	100,500	-
<b>REVENUES TOTAL</b>			-	-	-	-	-	-
<b>REVENUES</b>			-	-	-	-	-	-
<b>TOTAL BUSINESS UNIT-11403 -Courts Reimbursements</b>			-	-	-	-	-	-
<b>114030 -COC-GAL Indigent Contract</b>								
<b>EXPENDITURES</b>								
521212	14001	Legal	-	-	-	-	3,500	-
521212	14002	Legal	-	-	-	-	60,000	-

521212	14003 Legal	-	-	-	-	230,000	-
521212	14004 Legal	-	-	-	-	2,500	-
521212	14008 Legal	-	-	-	-	50,000	-
521212	14009 Legal	-	-	-	-	10,000	-
OPERATING EXPENDITURES		-	-	-	-	356,000	-
<b>EXPENDITURES TOTAL</b>		-	-	-	-	<b>356,000</b>	-
<b>EXPENDITURES</b>		-	-	-	-	<b>356,000</b>	-
<b>TOTAL BUSINESS UNIT-114030 -COC-GAL Indigent Contra</b>		-	-	-	-	<b>356,000</b>	-

#### 114031 -COC-GAL Indigent Non-Contract

##### REVENUES

451427	GAL-FA/PA NonJuv/Probate	-	-	-	-	175,000	-
451427	14001 Courts Reimbursement-GALCJ	-	-	-	-	30,000	-
451427	14002 Courts Reimbursement-GALMG	-	-	-	-	20,000	-
451427	14003 Courts Reimbursement-GALFA	-	-	-	-	7,000	-
451427	14004 Courts Reimbursement-GALP	-	-	-	-	1,500	-

<b>REVENUES TOTAL</b>		-	-	-	-	<b>233,500</b>	-
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##### EXPENDITURES

521212	NonContract GAL-NonCriminal	-	-	-	-	10,000	-
OPERATING EXPENDITURES		-	-	-	-	10,000	-

<b>EXPENDITURES TOTAL</b>		-	-	-	-	<b>10,000</b>	-
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<b>REVENUES</b>		-	-	-	-	<b>233,500</b>	-
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<b>EXPENDITURES</b>		-	-	-	-	<b>10,000</b>	-
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<b>TOTAL BUSINESS UNIT-114031 -COC-GAL Indigent Non-Contract</b>		-	-	-	-	<b>(223,500)</b>	-
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#### 114032 -COC-Adversary Counsel

##### REVENUES

451427	Atty-NonCriminal Reimb	-	-	-	-	20,000	-
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<b>REVENUES TOTAL</b>		-	-	-	-	<b>20,000</b>	-
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##### EXPENDITURES

521212	NonContractAtty-NonCriminal	-	-	-	-	10,000	-
OPERATING EXPENDITURES		-	-	-	-	10,000	-

<b>EXPENDITURES TOTAL</b>		-	-	-	-	<b>10,000</b>	-
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<b>REVENUES</b>		-	-	-	-	<b>20,000</b>	-
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<b>EXPENDITURES</b>		-	-	-	-	<b>10,000</b>	-
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<b>TOTAL BUSINESS UNIT-114032 -COC-Adversary Counsel</b>		-	-	-	-	<b>(10,000)</b>	-
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#### 114033 -COC-Criminal Counsel

##### REVENUES

451427	Atty-CF/CM Reimb	-	-	-	-	90,000	-
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<b>REVENUES TOTAL</b>		-	-	-	-	<b>90,000</b>	-
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##### EXPENDITURES

521212	NonContractAtty-CF/CM	-	-	-	-	15,000	-
OPERATING EXPENDITURES		-	-	-	-	15,000	-

<b>EXPENDITURES TOTAL</b>		-	-	-	-	<b>15,000</b>	-
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<b>REVENUES</b>		-	-	-	-	<b>90,000</b>	-
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<b>EXPENDITURES</b>		-	-	-	-	<b>15,000</b>	-
<b>TOTAL BUSINESS UNIT-114033 -COC-Criminal Counsel</b>		-	-	-	-	<b>(75,000)</b>	-
<b>114034 -COC-Traffic Counsel</b>							
<b>REVENUES</b>							
451427	Atty-CT/TR Reimb	-	-	-	-	3,000	-
<b>REVENUES TOTAL</b>		-	-	-	-	<b>3,000</b>	-
<b>EXPENDITURES</b>							
521212	NonContractAtty-CT/TR	-	-	-	-	3,000	-
	OPERATING EXPENDITURES	-	-	-	-	3,000	-
<b>EXPENDITURES TOTAL</b>		-	-	-	-	<b>3,000</b>	-
<b>REVENUES</b>		-	-	-	-	<b>3,000</b>	-
<b>EXPENDITURES</b>		-	-	-	-	<b>3,000</b>	-
<b>TOTAL BUSINESS UNIT-114034 -COC-Traffic Counsel</b>		-	-	-	-	-	-
<b>11404 -Commissioner</b>							
<b>REVENUES</b>							
411100	General Property Taxes	-	-	-	-	512,524	-
421014	State Aid Wages Allocation	-	-	-	-	-	-
<b>REVENUES TOTAL</b>		-	-	-	-	<b>512,524</b>	-
<b>EXPENDITURES</b>							
511110	Salary-Permanent Regular	-	-	-	-	186,999	-
511210	Wages-Regular	-	-	-	-	165,532	-
511220	Wages-Overtime	-	-	-	-	662	-
	<b>SALARIES TOTAL</b>	-	-	-	-	<b>353,192</b>	-
512141	Social Security	-	-	-	-	26,333	-
512142	Retirement (Employer)	-	-	-	-	17,496	-
512144	Health Insurance	-	-	-	-	44,596	-
512145	Life Insurance	-	-	-	-	46	-
512151	HSA Contribution	-	-	-	-	1,938	-
512153	HRA Contribution	-	-	-	-	-	-
512173	Dental Insurance	-	-	-	-	2,760	-
	<bfringe b="" total<=""></bfringe>	-	-	-	-	<b>93,169</b>	-
	<b>TOTAL SALARIES AND FRINGES</b>	-	-	-	-	<b>446,361</b>	-
531243	Furniture & Furnishings	-	-	-	-	-	-
531301	Office Equipment	-	-	-	-	-	-
531311	Postage & Box Rent	-	-	-	-	3,300	-
531312	Office Supplies	-	-	-	-	1,000	-
531313	Printing & Duplicating	-	-	-	-	300	-
531323	Subscriptions-Tax & Law	-	-	-	-	3,000	-
531324	Membership Dues	-	-	-	-	2,000	-
531326	Advertising	-	-	-	-	100	-
531348	Educational Supplies	-	-	-	-	-	-
532325	Registration	-	-	-	-	200	-
532332	Mileage	-	-	-	-	250	-
532335	Meals	-	-	-	-	100	-
532336	Lodging	-	-	-	-	-	-
532339	Other Travel & Tolls	-	-	-	-	-	-
533225	Telephone & Fax	-	-	-	-	800	-
535242	Maintain Machinery & Equip	-	-	-	-	1,800	-
571004	IP Telephony Allocation	-	-	-	-	843	-
571009	MIS PC Group Allocation	-	-	-	-	-	-
571010	MIS Systems Grp Alloc(ISIS)	-	-	-	-	2,312	-

591519	Other Insurance	-	-	-	-	2,658	-
	OPERATING EXPENDITURES	-	-	-	-	18,663	-
	<b>EXPENDITURES TOTAL</b>	-	-	-	-	<b>465,024</b>	-
	<b>REVENUES</b>	-	-	-	-	<b>512,524</b>	-
	<b>EXPENDITURES</b>	-	-	-	-	<b>465,024</b>	-
<b>TOTAL BUSINESS UNIT-11404 -Commissioner</b>						<b>(47,500)</b>	-
<b>11405 -Family Court Services</b>							
<b>REVENUES</b>							
411100	General Property Taxes	-	-	-	-	177,178	-
451017	Mediation Fee	-	-	-	-	27,000	-
451018	Custody Studies	-	-	-	-	30,000	-
451025	Family Marriage Counseling	-	-	-	-	7,500	-
451412	Post Judgment Filing Fees	-	-	-	-	9,000	-
<b>REVENUES TOTAL</b>						<b>250,678</b>	-
<b>EXPENDITURES</b>							
511110	Salary-Permanent Regular	-	-	-	-	72,920	-
511210	Wages-Regular	-	-	-	-	92,086	-
<b>SALARIES TOTAL</b>						<b>165,006</b>	-
512141	Social Security	-	-	-	-	12,118	-
512142	Retirement (Employer)	-	-	-	-	10,263	-
512144	Health Insurance	-	-	-	-	46,720	-
512145	Life Insurance	-	-	-	-	24	-
512151	HSA Contribution	-	-	-	-	1,938	-
512173	Dental Insurance	-	-	-	-	2,208	-
<bfringe b="" total<=""></bfringe>						<b>73,271</b>	-
<b>TOTAL SALARIES AND FRINGES</b>						<b>238,277</b>	-
521219	Other Professional Serv	-	-	-	-	1,500	-
521296	Computer Support	-	-	-	-	1,500	-
531243	Furniture & Furnishings	-	-	-	-	-	-
531277	Collateral Record Charges	-	-	-	-	300	-
531301	Office Equipment	-	-	-	-	-	-
531311	Postage & Box Rent	-	-	-	-	750	-
531312	Office Supplies	-	-	-	-	750	-
531313	Printing & Duplicating	-	-	-	-	-	-
531324	Membership Dues	-	-	-	-	350	-
531326	Advertising	-	-	-	-	100	-
531348	Educational Supplies	-	-	-	-	-	-
532325	Registration	-	-	-	-	1,152	-
532332	Mileage	-	-	-	-	700	-
532335	Meals	-	-	-	-	100	-
532336	Lodging	-	-	-	-	300	-
532339	Other Travel & Tolls	-	-	-	-	-	-
533225	Telephone & Fax	-	-	-	-	50	-
535242	Maintain Machinery & Equip	-	-	-	-	500	-
571004	IP Telephony Allocation	-	-	-	-	361	-
571009	MIS PC Group Allocation	-	-	-	-	-	-
571010	MIS Systems Grp Alloc(ISIS)	-	-	-	-	2,266	-
591519	Other Insurance	-	-	-	-	1,722	-
<b>OPERATING EXPENDITURES</b>						<b>12,401</b>	-
<b>EXPENDITURES TOTAL</b>						<b>250,678</b>	-
<b>REVENUES</b>						<b>250,678</b>	-
<b>EXPENDITURES</b>						<b>250,678</b>	-
<b>TOTAL BUSINESS UNIT-11405 -Family Court Services</b>						-	-

**11408 -Register in Probate****REVENUES**

411100	General Property Taxes	-	-	-	-	194,573	-
451403	Circuit Court Costs	-	-	-	-	2,000	-
451407	Filing Fees Due Co Probate	-	-	-	-	30,000	-
451408	Other Fees Due Co Probate	-	-	-	-	500	-
451428	Claim Against Estate Filing	-	-	-	-	400	-

**REVENUES TOTAL**

-	-	-	-	-	227,473	-
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**EXPENDITURES**

511210	Wages-Regular	-	-	-	-	137,664	-
511220	Wages-Overtime	-	-	-	-	675	-
511240	Wages-Temporary	-	-	-	-	-	-
SALARIES TOTAL		-	-	-	-	138,339	-

512141	Social Security	-	-	-	-	10,287	-
512142	Retirement (Employer)	-	-	-	-	9,822	-
512144	Health Insurance	-	-	-	-	46,720	-
512145	Life Insurance	-	-	-	-	31	-
512151	HSA Contribution	-	-	-	-	969	-
512173	Dental Insurance	-	-	-	-	2,208	-
FRINGE TOTAL		-	-	-	-	70,037	-

TOTAL SALARIES AND FRINGES		-	-	-	-	208,376	-
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521219	Other Professional Serv	-	-	-	-	5,000	-
521251	Transcripts	-	-	-	-	-	-
529160	Interpreter Fee	-	-	-	-	3,000	-
531301	Office Equipment	-	-	-	-	-	-
531311	Postage & Box Rent	-	-	-	-	5,000	-
531312	Office Supplies	-	-	-	-	500	-
531313	Printing & Duplicating	-	-	-	-	500	-
531323	Subscriptions-Tax & Law	-	-	-	-	-	-
531324	Membership Dues	-	-	-	-	150	-
531326	Advertising	-	-	-	-	400	-
531348	Educational Supplies	-	-	-	-	500	-
532325	Registration	-	-	-	-	-	-
532332	Mileage	-	-	-	-	100	-
532335	Meals	-	-	-	-	-	-
532336	Lodging	-	-	-	-	-	-
533225	Telephone & Fax	-	-	-	-	200	-
571004	IP Telephony Allocation	-	-	-	-	361	-
571010	MIS Systems Grp Alloc(ISIS)	-	-	-	-	2,275	-
591519	Other Insurance	-	-	-	-	1,111	-
OPERATING EXPENDITURES		-	-	-	-	19,097	-

EXPENDITURES TOTAL		-	-	-	-	227,473	-
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REVENUES		-	-	-	-	227,473	-
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EXPENDITURES		-	-	-	-	227,473	-
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**TOTAL BUSINESS UNIT-11408 -Register in Probate**

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REVENUES		-	-	-	-	1,807,874	-
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EXPENDITURES		-	-	-	-	1,807,874	-
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**TOTAL Court Support Services DEPARTMENT**

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# Clerk of Courts

## DEPARTMENT MISSION

The mission is to coordinate and manage the general legal proceedings and business operations of the Jefferson County Circuit Courts. The Circuit Courts have responsibility for all state, county and some municipal actions as pursuance to Wis. Stats. 59.40 and others for all case types including criminal, traffic, family, civil and small claims.

Our goal is to provide superior justice related services to all court participants and the general public.

## DEPARTMENT GOALS

Desired results	Objectives - specific steps	Link to Strategic Plan	Completion Date
Establish and maintain a Jury Management system that is compliant with statutory obligations while tracking information required by the Director of State Courts Office.	In addition, focus on creating and establishing tracking and management methods that strive to minimize the stress and inconvenience of jury service. Automation in the courts has made the process of selecting and notifying potential jurors much more efficient and has improved record keeping for jury management. The Clerk works with the Director of State Courts Office and the Legislature to continue to improve jury management. Citizens are obligated for no more than one month of jury service in a four-year period.	Transformative Government + Objective 1.4	Ongoing/annually
Maintain compliance with statutory obligations, Supreme Court Rules (SCR) and Local Court Rules relating to Record Management.	Record keeping for the courts is governed by state statute and Wisconsin Supreme Court rule. These rules require that the Clerk maintain records of all documents filed with the courts, keep a record of court proceedings and collect various fees, fines and forfeitures. The Clerk of Circuit Court also must establish and promote procedures for reasonable access to court records as well as maintain the confidentiality of records as set forth by statute and court order.	Diverse House Opportunities + Objectives 1.4 & 3.4 – through enforcement. Transformative Government + Objective 1.4	Ongoing/annually
Establish tracking methods to encourage compliance with statutory provisions relating to court orders for repayment of fines, fees, forfeitures, restitution and recompense. Once ordered review available enforcement and collection methods to improve overall collection.	Millions of dollars in fees, fines and forfeitures are paid through the Clerk's offices annually. The Clerk of Circuit Court works to meet this fiscal responsibility with accurate, efficient and effective accounting practices. Financial software, designed in accordance with generally accepted accounting principles, assists the Clerk in efficiently handling this money.	Diverse House Opportunities + Objectives 1.4 & 3.4 – through enforcement. Transformative Government + Objective 1.4	Ongoing/annually
Review and improve local court policies and procedures relating to judicial rotation, case	The Clerk of Circuit Court is at the center of an enormous variety of activities and works daily with many different people. Law enforcement, the legal community, local, state and federal agencies, businesses and the general public	Transformative Government + Objectives 1.4 & 4.2	In process – Jan 2024 judicial rotation; preparing for future structure

administration and treatment courts.	<p>depend upon the office of the Clerk of Circuit Court to solve a wide range of problems. The Clerk provides an administrative link between the judiciary, the county board and the public; the clerk also works closely with other court staff to ensure that the courts run smoothly and efficiently.</p> <p>Work with judiciary to review case assignment, case weight and scheduling to create a plan that improves overall case flow and better manages system wide case weight.</p>		changes related to court needs
Revamp exhibit management system to ensure compliance with statutory and SCR while evaluating and emphasizing safety especially relating to weapons, controlled substances and biological materials.	<p>Establish an annual budget for staff training and packaging/ handling materials like gloves, heat sealer, bags, boxes, masks.</p> <p>Pursue a cooperative agreement with the Sheriff's Department relating to destruction/purging of weapons and controlled substances.</p>	Transformative Government + Objectives 1.2, 1.3 & 2.4	Ongoing – Incorporating physical facility needs into construction project
E-filing – continue being on the forefront as functionality is increased. Maintain compliance with statutory obligations while evaluating current policies and procedures for improvements and efficiencies as functionality expands.	Pursuant to Wis. Stat. § 801.18 mandatory eFiling was enabled for all case types including civil, family, small claims, paternity, criminal, traffic, forfeiture, and small claims across the state. The scope of electronic filing functionality continues to expand, including more case types, document types and class codes over time. The COC will continue to request to pilot and/or be on the forefront when implantation schedules are being established by the Director of State Courts Office for new functionality.	Transformative Government + Objective 1.2	Ongoing on a scheduled established by the Director of State Courts Office
Establish cycle system for larger ongoing budget request items. Examples – chair replacement, courtroom technology, courtroom updates, equipment for exhibit management, large office equipment, etc.	<p>Be forward thinking to an effort to avoid large item request being submitted all in the same year. Be forward thinking about planning maintenance and replacement of things as they become worn and/or obsolete rather than being in a position of having to replace items immediately.</p> <p>This will be especially important to avoid having all of the equipment updated during the construction project reaching “end of life” at the same point.</p>	Transformative Government + Objectives 2.1 & 2.4	Annually
Review and establish more costs effective ways of providing interpreters and attorney services to court users.	<p>Review scheduling practices and establish block schedules designed to reduce interpreter costs. These efforts have to be balances with statutory timelines for certain hearings and the cost of adjournments.</p> <p>A new case assignment plan is being implemented in Jan. 2024. It was designed with focuses on assignment balance, improved case flow and improved system efficiency.</p>	Enhance and Promote Quality of Life + Objectives 1.1, 1.4 & 2.1 Transformative Government + Objective 1.4	Ongoing

Treatment Courts	Be mindful of treatment court services that are being provided/established based upon grant funding. Evaluate how/if those services can be maintained when/if those grants funds are discontinued.	Enhance and Promote Quality of Life + Objective 2.1	Ongoing
Accurately absorb tasks assigned by County through implementation of MUNIS and ExecuTime systems.	Identify and train staff to process tasks assigned via implementation of the MUNIS system to ensure accurate and timely payment of juror, witnesses, attorneys and vendors. Identify and train staff to process tasks assigned via implementation of the ExecuTime system to ensure accurate and timely processing of hours works and management of accrual time earned by staff.	Transformative Government + Objective 2.4	Ongoing
Accurately and efficiently address case management including processing and reporting dispositional information to local, state and federal agencies.	Timely, accurately and efficiently process dispositional orders; prepare related documents and report dispositional information to applicable repositories including the Bureau of Vital Statistics, Department of Corrections, Department of Corrections, Criminal Information Bureau and crediting civil lien indexes.	Enhance and Promote Quality of Life + Objective 2.1 Transformative Government + Objective 1.4	Ongoing
Pursue ongoing training and resource relating to issues specific to the COC Office and larger court system.	Establish schedule for trainings and pursue tools and resources for staff relating to issues that are specific to the COC Office and larger court system. Some training are responsive law; Supreme Court Rule and technology changes with topic including expungement; DNA reporting; NGI and Competency plea processing; electronic records; exhibit management and purging. While other are safety related with topics including Narcan administration; Stop-the-Bleed; Courtroom and Courthouse security and event response training.	Transformative Government + Objectives 1.2, 1.3, 1.4 & 2.4	Ongoing – return to quarterly, semi-annual and annual trainings similar to those done pre-pandemic and pre-construction.

#### PROGRAM EVALUATION

Program/Service Description	Output Measures			
	2019	2020 (Est)	2021 (Est)	2022
Accurately and efficiently enforce, collect and receipt obligations ordered by the Court.	\$6,922,102	\$4,200,000	\$5,800,000	\$4,542,246.99
Pursuant to statute, timely and accurately assess, track, collect and turn funds over to the County Treasurer for distribution. (CCAP.133)	\$449,961	\$400,000	\$430,000	\$431,974.34
Pursuant to statute, timely and accurately assess, track, collect and turn funds over to the County Treasurer for distribution to the State. (CCAP.121)	\$2,779,816	\$2,500,000	\$2,700,000	\$2,625,430.67
Pursuant to statute, assess, track, collect and route for distribution funds due to the Sheriff.	\$341,635	\$300,000	\$300,000	\$346,941.33

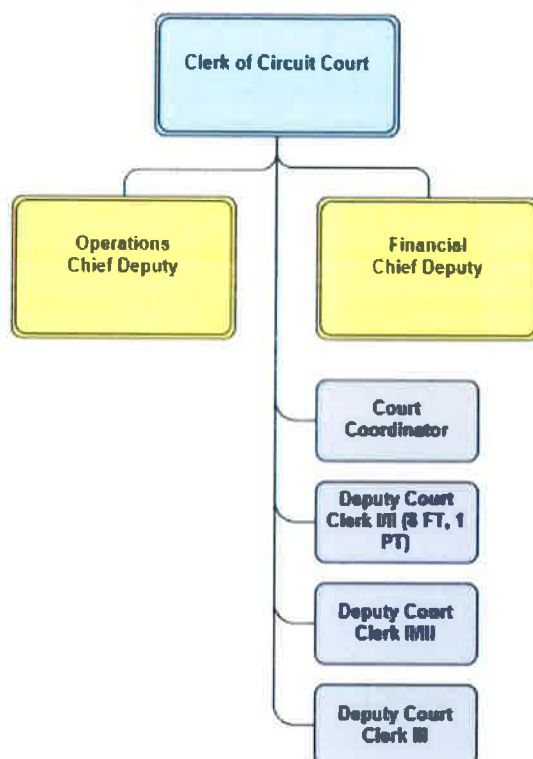
Accurately and efficiently import, qualify, summons and manage jury service. (# of jurors)	3,000	3,200	3,500	3,500
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## FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

Achievement of goals for the 2023 fiscal years are as follows:

- Maintained compliance with statutory obligations relating to case management, jury management, interpreter services, collections and enforcement.
- Staff attended trainings in areas relating to courthouse safety, case management, office management, treatment courts and juror management.
- Continue implementation of WI Department of Revenue – SDC as a collection tool. Evaluate and adjust collection procedures as statutory ability changes and as necessary based on tools/methods become available.
- Preparing for judicial rotation and implement recommendations consistent with report recommendations.
- Maintain compliance with Supreme Court Rules relating to record retention and file purging.
- Continue to adapt and overcome issues relating to the remaining phases of the construction project.

## DEPARTMENT ORGANIZATIONAL CHART



# Clerk of Courts

## Financial Summary

	2022 Actual	2023 Estimate	2023 Amended Budget	2024 Budget	Change from 2023 Amended Budget	
					\$	%
<b>Revenues</b>						
Intergovernmental Revenues	556,118	501,500	501,500	400,500	(101,000)	-20.14%
Licenses & Permits	20	160	160	100	(60)	-37.50%
Fines, Forfeitures & Penalties	38,908	45,500	45,500	55,600	10,100	22.20%
Public Charges	517,077	766,797	766,797	240,593	(526,204)	-68.62%
Intergovernmental Charges	-	-	-	-	-	0.00%
Misc. Revenues	150,636	175,000	175,000	175,000	-	0.00%
Other Financing Sources	-	-	-	-	-	0.00%
<b>Total Revenues</b>	<b>1,262,759</b>	<b>1,488,957</b>	<b>1,488,957</b>	<b>871,793</b>	<b>(617,164)</b>	<b>-41.45%</b>
<b>Expenditures</b>						
Personnel Expenses	1,817,609	2,364,177	2,364,177	1,187,380	(1,176,797)	-49.78%
Purchased Services	491,611	671,800	671,800	198,300	(473,500)	-70.48%
Operating Costs	138,570	168,620	168,620	96,575	(72,045)	-42.73%
Interdept. Charges	62,754	49,434	49,434	25,535	(23,899)	-48.35%
Other Expenses	15,609	18,968	18,968	9,592	(9,376)	-49.43%
Capital Items	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>2,526,152</b>	<b>3,272,999</b>	<b>3,272,999</b>	<b>1,517,382</b>	<b>(1,755,617)</b>	<b>-53.64%</b>
<b>Property Taxes</b>	<b>1,503,042</b>	<b>1,784,042</b>	<b>1,784,042</b>	<b>645,589</b>	<b>(1,138,453)</b>	<b>-63.81%</b>
<b>Addition to (Use of) Fund Balance</b>	<b>239,649</b>	<b>-</b>	<b>-</b>	<b>-</b>		

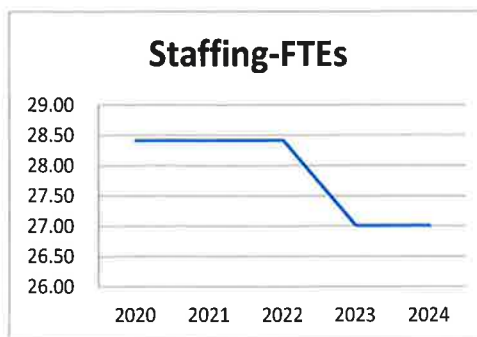
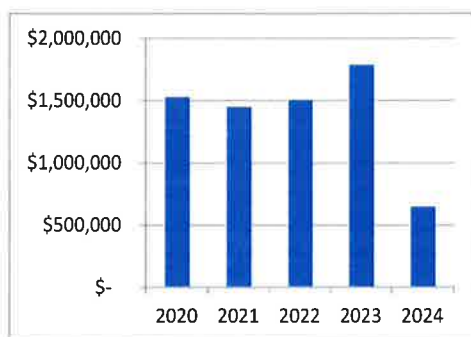
## Summary Highlights:

The 2024 budget provides \$645,589 in tax levy, which is a \$1,138,453 decrease in levy from the 2023 amended budget. The decrease is the result of splitting the Clerk of Courts and Register in Probate office duties.

## Summary of Capital Items:

None.

## Summary of Property Tax Levy and FTEs



**Clerk of Courts-2024 BUDGET**

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
<b>11401 -Clerk of Courts</b>								
<b>REVENUES</b>								
411100		General Property Taxes	1,503,042	369,563	739,125	739,125	637,089	-
421001		State Aid	297,837	149,622	295,000	295,000	301,000	-
421014		State Aid Wages Allocation	78,076	21,012	45,500	45,500	57,500	-
421072		State Aid Interpreter	31,880	17,835	35,500	35,500	42,000	-
431004		Occupational	20	-	160	160	100	-
441005		Overweight Fine 10% Co Share	1,437	296	1,000	1,000	1,600	-
441013		Ignition Interlock Surcharge	10,652	5,465	13,000	13,000	13,000	-
441014		Restitution Admin Surcharge	908	609	1,000	1,000	1,500	-
441020		Other Fines/Due County	3,839	1,633	6,000	6,000	6,000	-
442010		Restitution Revenue	6,992	2,564	7,500	7,500	7,500	-
442012		Restitute Per Diem Jury	234	636	-	-	1,000	-
442015		Restitution Surcharge	14,846	4,594	17,000	17,000	25,000	-
451014		CS Program Fees	1,240	560	1,500	1,500	1,500	-
451403		Circuit Court Costs	42,570	23,594	51,000	51,000	60,000	-
451405		Misc Court Fees	93,481	38,191	122,497	122,497	128,993	-
451411		Juvenile Pub Defender Reim	733	625	3,500	3,500	1,000	-
451418		Witness Reimbursement Fees	61	38	300	300	100	-
451419		Municipal Court	1,670	605	2,500	2,500	2,000	-
451423		Bonds Forfeited	28,133	1,250	25,000	25,000	35,000	-
451425		Psych Fees Reimbursement	2,509	2,421	15,000	15,000	12,000	-
481001		Interest & Dividends	150,636	67,352	175,000	175,000	175,000	-
<b>REVENUES TOTAL</b>			<b>2,270,796</b>	<b>708,465</b>	<b>1,557,082</b>	<b>1,557,082</b>	<b>1,508,882</b>	<b>-</b>
<b>EXPENDITURES</b>								
511110		Salary-Permanent Regular	217,646	115,554	228,526	228,526	244,656	-
511210		Wages-Regular	429,496	236,032	615,429	615,429	586,846	-
511220		Wages-Overtime	10,539	962	5,749	5,749	16,286	-
511240		Wages-Temporary	2,925	5,243	-	-	-	-
511330		Wages-Longevity Pay	1,015	-	1,015	1,015	1,105	-
<b>SALARIES TOTAL</b>			<b>661,621</b>	<b>357,791</b>	<b>850,719</b>	<b>850,719</b>	<b>848,894</b>	<b>-</b>
512141		Social Security	48,054	25,609	59,252	59,252	61,589	-
512142		Retirement (Employer)	42,555	23,472	56,383	56,383	57,836	-
512144		Health Insurance	149,727	91,371	261,332	261,332	196,434	-
512145		Life Insurance	214	120	241	241	245	-
512146		Workers Compensation	-	402	-	-	-	-
512151		HSA Contribution	4,870	-	-	-	9,206	-
512173		Dental Insurance	10,283	5,993	15,384	15,384	13,176	-
<b>FRINGE TOTAL</b>			<b>255,703</b>	<b>146,965</b>	<b>392,592</b>	<b>392,592</b>	<b>338,486</b>	<b>-</b>
<b>TOTAL SALARIES AND FRINGES</b>			<b>917,324</b>	<b>504,756</b>	<b>1,243,311</b>	<b>1,243,311</b>	<b>1,187,380</b>	<b>-</b>
521219		Other Professional Serv	18,675	16,555	50,000	50,000	20,000	-
521251		Transcripts	5,531	3,757	12,000	12,000	7,000	-
521255		Paper Service	-	-	500	500	500	-
529159		Witness Fee	1,307	1,444	2,000	2,000	2,500	-
529160		Interpreter Fee	105,855	52,694	80,000	80,000	95,000	-
529182		Jury-Meals	2,275	2,330	2,500	2,500	5,500	-
529183		Jury-Mileage	15,094	9,519	20,000	20,000	20,000	-
529184		Jury-Misc	272	1,184	750	750	2,800	-
529186		Jury-Per Diem	36,540	22,500	25,000	25,000	45,000	-
529188		Jury-Soda	470	234	-	-	-	-
529190		Jury-Water Cooler	616	627	650	650	-	-
531001		Credit Card Fees	-	-	25	25	25	-
531243		Furniture & Furnishings	3,781	-	4,500	4,500	-	-
531298		United Parcel Service	-	-	50	50	50	-
531301		Office Equipment	690	-	2,500	2,500	1,500	-
531303		Computer Equipmnt & Software	27,974	2,986	2,500	2,500	3,500	-
531310		Postage Special	6,236	1,573	6,000	6,000	8,000	-
531311		Postage & Box Rent	22,181	15,516	22,000	22,000	22,500	-
531312		Office Supplies	11,715	5,623	18,000	18,000	15,000	-
531312	14015	Office Supplies	2,304	-	-	-	-	-
531313		Printing & Duplicating	8,235	278	4,500	4,500	10,000	-
531314		Small Items Of Equipment	426	393	-	-	-	-
531314	14015	Small Items Of Equipment	185	-	-	-	-	-
531323		Subscriptions-Tax & Law	4,885	2,196	6,500	6,500	5,500	-
531324		Membership Dues	175	225	500	500	500	-
531326		Advertising	1,547	117	2,000	2,000	2,000	-
531348		Educational Supplies	209	-	300	300	350	-

**Clerk of Courts-2024 BUDGET**

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
532325		Registration	270	405	1,500	1,500	1,500	-
532332		Mileage	298	-	1,000	1,000	1,000	-
532334		Commercial Travel	-	-	-	-	1,000	-
532335		Meals	226	39	750	750	750	-
532336		Lodging	534	180	1,000	1,000	1,000	-
532339		Other Travel & Tolls	4	-	150	150	150	-
533225		Telephone & Fax	4,197	1,701	4,200	4,200	4,500	-
533236		Wireless Internet	45	(13)	-	-	500	-
535242		Maintain Machinery & Equip	8,289	4,598	6,000	6,000	8,750	-
571004		IP Telephony Allocation	2,587	1,274	2,547	2,547	2,891	-
571005		Duplicating Allocation	435	915	1,830	1,830	367	-
571009		MIS PC Group Allocation	23,811	4,205	8,410	8,410	7,395	-
571010		MIS Systems Grp Alloc(ISIS)	13,003	6,520	13,040	13,040	14,882	-
591519		Other Insurance	8,642	4,398	10,419	10,419	9,592	-
593256		Bank Charges	-	-	150	150	-	-
		OPERATING EXPENDITURES	339,521	163,971	313,771	313,771	321,502	-
		<b>EXPENDITURES TOTAL</b>	<b>1,256,846</b>	<b>668,727</b>	<b>1,557,082</b>	<b>1,557,082</b>	<b>1,508,882</b>	<b>-</b>
		<b>REVENUES</b>	<b>2,270,796</b>	<b>708,465</b>	<b>1,557,082</b>	<b>1,557,082</b>	<b>1,508,882</b>	<b>-</b>
		<b>EXPENDITURES</b>	<b>1,256,846</b>	<b>668,727</b>	<b>1,557,082</b>	<b>1,557,082</b>	<b>1,508,882</b>	<b>-</b>
<b>TOTAL BUSINESS UNIT-11401 -Clerk of Courts</b>			<b>(1,013,951)</b>	<b>(39,738)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**11402 -Judicial Support**

**REVENUES**

411100	General Property Taxes	-	236,551	473,102	473,102	-	-
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**REVENUES TOTAL**

<b>-</b>	<b>236,551</b>	<b>473,102</b>	<b>473,102</b>	<b>-</b>	<b>-</b>
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**EXPENDITURES**

511110	Salary-Permanent Regular	52,761	14,092	55,152	55,152	-	-
511210	Wages-Regular	188,430	114,235	220,178	220,178	-	-
511220	Wages-Overtime	3,186	6,899	2,573	2,573	-	-
511330	Wages-Longevity Pay	758	-	586	586	-	-
	<b>SALARIES TOTAL</b>	<b>245,133</b>	<b>135,227</b>	<b>278,490</b>	<b>278,490</b>	<b>-</b>	<b>-</b>

512141	Social Security	17,596	9,557	18,954	18,954	-	-
512142	Retirement (Employer)	15,965	8,953	18,937	18,937	-	-
512144	Health Insurance	65,093	42,605	102,695	102,695	-	-
512145	Life Insurance	77	45	82	82	-	-
512151	HSA Contribution	2,942	-	-	-	-	-
512173	Dental Insurance	3,528	1,960	4,968	4,968	-	-
	<b>FRINGE TOTAL</b>	<b>105,201</b>	<b>63,120</b>	<b>145,637</b>	<b>145,637</b>	<b>-</b>	<b>-</b>

<b>TOTAL SALARIES AND FRINGES</b>	<b>350,334</b>	<b>198,348</b>	<b>424,127</b>	<b>424,127</b>	<b>-</b>	<b>-</b>
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531243	Furniture & Furnishings	630	-	4,500	4,500	-	-
531312	Office Supplies	4,185	1,675	4,000	4,000	-	-
531313	Printing & Duplicating	-	-	500	500	-	-
531323	Subscriptions-Tax & Law	7,404	3,554	10,500	10,500	-	-
531326	Advertising	-	-	250	250	-	-
531348	Educational Supplies	-	-	2,000	2,000	-	-
533225	Telephone & Fax	370	177	1,200	1,200	-	-
535242	Maintain Machinery & Equip	(13,987)	-	17,250	17,250	-	-
571004	IP Telephony Allocation	3,825	1,698	3,397	3,397	-	-
571010	MIS Systems Grp Alloc(ISIS)	2,600	1,320	2,640	2,640	-	-
591519	Other Insurance	2,272	1,440	2,738	2,738	-	-
	<b>OPERATING EXPENDITURES</b>	<b>7,299</b>	<b>9,864</b>	<b>48,975</b>	<b>48,975</b>	<b>-</b>	<b>-</b>

<b>EXPENDITURES TOTAL</b>	<b>357,633</b>	<b>208,211</b>	<b>473,102</b>	<b>473,102</b>	<b>-</b>	<b>-</b>
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<b>REVENUES</b>	<b>-</b>	<b>236,551</b>	<b>473,102</b>	<b>473,102</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>	<b>357,633</b>	<b>208,211</b>	<b>473,102</b>	<b>473,102</b>	<b>-</b>	<b>-</b>

**TOTAL BUSINESS UNIT-11402 -Judicial Support**

<b>357,633</b>	<b>(28,340)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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**11403 -Courts Reimbursements**

**REVENUES**

**Clerk of Courts-2024 BUDGET**

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
411100		General Property Taxes	-	(34,850)	(69,700)	(69,700)	-	-
421001		State Aid	116,914	-	100,500	100,500	-	-
<b>REVENUES TOTAL</b>			<b>116,914</b>	<b>(34,850)</b>	<b>30,800</b>	<b>30,800</b>	<b>-</b>	<b>-</b>
<b>REVENUES</b>			<b>116,914</b>	<b>(34,850)</b>	<b>30,800</b>	<b>30,800</b>	<b>-</b>	<b>-</b>
<b>TOTAL BUSINESS UNIT-11403 -Courts Reimbursements</b>			<b>116,914</b>	<b>(34,850)</b>	<b>30,800</b>	<b>30,800</b>	<b>-</b>	<b>-</b>

**114030 -COC-GAL Indigent Contract**

<b>EXPENDITURES</b>								
521212	14001	Legal	(126)	-	3,900	3,900	-	-
521212	14002	Legal	50,000	25,099	52,500	52,500	-	-
521212	14003	Legal	188,206	101,390	217,400	217,400	-	-
521212	14004	Legal	-	-	5,500	5,500	-	-
521212	14008	Legal	49,464	13,292	120,000	120,000	-	-
521212	14009	Legal	-	-	15,000	15,000	-	-
<b>OPERATING EXPENDITURES</b>			<b>287,544</b>	<b>139,781</b>	<b>414,300</b>	<b>414,300</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES TOTAL</b>			<b>287,544</b>	<b>139,781</b>	<b>414,300</b>	<b>414,300</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>			<b>287,544</b>	<b>139,781</b>	<b>414,300</b>	<b>414,300</b>	<b>-</b>	<b>-</b>
<b>TOTAL BUSINESS UNIT-114030 -COC-GAL Indigent Contr</b>			<b>287,544</b>	<b>139,781</b>	<b>414,300</b>	<b>414,300</b>	<b>-</b>	<b>-</b>

**114031 -COC-GAL Indigent Non-Contract**

<b>REVENUES</b>								
451427		GAL-FA/PA NonJuv/Probate	100,589	75,170	185,000	185,000	-	-
451427	14001	Courts Reimbursement-GALCJ	27,087	11,272	30,000	30,000	-	-
451427	14002	Courts Reimbursement-GALMG	15,632	465	45,000	45,000	-	-
451427	14003	Courts Reimbursement-GALFA	4,072	1,492	7,000	7,000	-	-
451427	14004	Courts Reimbursement-GALP	3,078	363	1,500	1,500	-	-
<b>REVENUES TOTAL</b>			<b>150,458</b>	<b>88,762</b>	<b>268,500</b>	<b>268,500</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>								
521212		NonContract GAL-NonCriminal	1,240	2,904	20,000	20,000	-	-
<b>OPERATING EXPENDITURES</b>			<b>1,240</b>	<b>2,904</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES TOTAL</b>			<b>1,240</b>	<b>2,904</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>-</b>
<b>REVENUES</b>			<b>150,458</b>	<b>88,762</b>	<b>268,500</b>	<b>268,500</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>			<b>1,240</b>	<b>2,904</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL BUSINESS UNIT-114031 -COC-GAL Indigent Non-C</b>			<b>(149,218)</b>	<b>(85,858)</b>	<b>(248,500)</b>	<b>(248,500)</b>	<b>-</b>	<b>-</b>

**114032 -COC-Adversary Counsel**

<b>REVENUES</b>								
451427		Atty-NonCriminal Reimb	12,132	2,379	25,000	25,000	-	-
<b>REVENUES TOTAL</b>			<b>12,132</b>	<b>2,379</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>								
521212		NonContractAtty-NonCriminal	3,910	-	15,000	15,000	-	-
<b>OPERATING EXPENDITURES</b>			<b>3,910</b>	<b>-</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES TOTAL</b>			<b>3,910</b>	<b>-</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>-</b>
<b>REVENUES</b>			<b>12,132</b>	<b>2,379</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>			<b>3,910</b>	<b>-</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL BUSINESS UNIT-114032 -COC-Adversary Counsel</b>			<b>(8,222)</b>	<b>(2,379)</b>	<b>(10,000)</b>	<b>(10,000)</b>	<b>-</b>	<b>-</b>

**114033 -COC-Criminal Counsel**

**REVENUES**

**Clerk of Courts-2024 BUDGET**

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
451427		Atty-CF/CM Reimb	93,755	35,583	125,000	125,000	-	-
<b>REVENUES TOTAL</b>			<b>93,755</b>	<b>35,583</b>	<b>125,000</b>	<b>125,000</b>	-	-
<b>EXPENDITURES</b>								
521212		NonContractAtty-CF/CM	5,795	9,467	10,000	10,000	-	-
		OPERATING EXPENDITURES	5,795	9,467	10,000	10,000	-	-
<b>EXPENDITURES TOTAL</b>			<b>5,795</b>	<b>9,467</b>	<b>10,000</b>	<b>10,000</b>	-	-
<b>REVENUES</b>			<b>93,755</b>	<b>35,583</b>	<b>125,000</b>	<b>125,000</b>	-	-
<b>EXPENDITURES</b>			<b>5,795</b>	<b>9,467</b>	<b>10,000</b>	<b>10,000</b>	-	-
<b>TOTAL BUSINESS UNIT-114033 -COC-Criminal Counsel</b>			<b>(87,960)</b>	<b>(26,116)</b>	<b>(115,000)</b>	<b>(115,000)</b>	-	-

**114034 -COC-Traffic Counsel**

<b>REVENUES</b>								
451427		Atty-CT/TR Reimb	-	-	10,000	10,000	-	-
<b>REVENUES TOTAL</b>			-	-	<b>10,000</b>	<b>10,000</b>	-	-
<b>EXPENDITURES</b>								
521212		NonContractAtty-CT/TR	310	1,430	-	-	-	-
		OPERATING EXPENDITURES	310	1,430	-	-	-	-
<b>EXPENDITURES TOTAL</b>			<b>310</b>	<b>1,430</b>	-	-	-	-
<b>REVENUES</b>			-	-	<b>10,000</b>	<b>10,000</b>	-	-
<b>EXPENDITURES</b>			<b>310</b>	<b>1,430</b>	-	-	-	-
<b>TOTAL BUSINESS UNIT-114034 -COC-Traffic Counsel</b>			<b>310</b>	<b>1,430</b>	<b>(10,000)</b>	<b>(10,000)</b>	-	-

**11404 -Commissioner**

<b>REVENUES</b>								
411100		General Property Taxes	-	160,627	321,254	321,254	-	-
421014		State Aid Wages Allocation	31,411	6,098	25,000	25,000	-	-
<b>REVENUES TOTAL</b>			<b>31,411</b>	<b>166,725</b>	<b>346,254</b>	<b>346,254</b>	-	-
<b>EXPENDITURES</b>								
511110		Salary-Permanent Regular	172,845	76,977	180,580	180,580	-	-
511210		Wages-Regular	50,572	27,217	55,164	55,164	-	-
511220		Wages-Overtime	562	436	-	-	-	-
<b>SALARIES TOTAL</b>			<b>223,979</b>	<b>104,630</b>	<b>235,744</b>	<b>235,744</b>	-	-
512141		Social Security	16,737	7,678	17,240	17,240	-	-
512142		Retirement (Employer)	14,585	6,873	16,031	16,031	-	-
512144		Health Insurance	33,111	17,584	44,532	44,532	-	-
512145		Life Insurance	40	20	40	40	-	-
512151		HSA Contribution	2,500	-	-	-	-	-
512153		HRA Contribution	-	843	-	-	-	-
512173		Dental Insurance	2,387	1,150	2,760	2,760	-	-
<b>FRINGE TOTAL</b>			<b>69,360</b>	<b>34,148</b>	<b>80,602</b>	<b>80,602</b>	-	-
<b>TOTAL SALARIES AND FRINGES</b>			<b>293,339</b>	<b>138,778</b>	<b>316,346</b>	<b>316,346</b>	-	-
531243		Furniture & Furnishings	91	-	1,500	1,500	-	-
531301		Office Equipment	-	-	1,000	1,000	-	-
531311		Postage & Box Rent	3,190	1,622	3,000	3,000	-	-
531312		Office Supplies	1,119	454	2,000	2,000	-	-
531313		Printing & Duplicating	-	-	500	500	-	-
531323		Subscriptions-Tax & Law	2,373	896	4,500	4,500	-	-
531324		Membership Dues	1,792	1,146	2,000	2,000	-	-
531326		Advertising	-	-	100	100	-	-
531348		Educational Supplies	960	673	450	450	-	-
532325		Registration	125	-	1,000	1,000	-	-
532332		Mileage	139	-	500	500	-	-
532335		Meals	-	-	200	200	-	-
532336		Lodging	-	-	800	800	-	-

**Clerk of Courts-2024 BUDGET**

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
532339		Other Travel & Tolls	64	-	100	100	-	-
533225		Telephone & Fax	806	257	800	800	-	-
535242		Maintain Machinery & Equip	1,748	955	1,600	1,600	-	-
571004		IP Telephony Allocation	562	213	425	425	-	-
571009		MIS PC Group Allocation	3,572	2,403	4,806	4,806	-	-
571010		MIS Systems Grp Alloc(ISIS)	1,857	943	1,886	1,886	-	-
591519		Other Insurance	2,273	1,219	2,741	2,741	-	-
		OPERATING EXPENDITURES	20,672	10,780	29,908	29,908	-	-
		<b>EXPENDITURES TOTAL</b>	<b>314,011</b>	<b>149,559</b>	<b>346,254</b>	<b>346,254</b>	-	-
		<b>REVENUES</b>	<b>31,411</b>	<b>166,725</b>	<b>346,254</b>	<b>346,254</b>	-	-
		<b>EXPENDITURES</b>	<b>314,011</b>	<b>149,559</b>	<b>346,254</b>	<b>346,254</b>	-	-
<b>TOTAL BUSINESS UNIT-11404 -Commissioner</b>			<b>282,600</b>	<b>(17,166)</b>	-	-	-	-

**11405 -Family Court Services**

<b>REVENUES</b>								
411100		General Property Taxes	-	76,620	153,239	153,239	-	-
451017		Mediation Fee	27,641	12,936	35,000	35,000	-	-
451018		Custody Studies	12,376	13,556	35,000	35,000	-	-
451025		Family Marriage Counseling	9,000	3,280	10,000	10,000	-	-
451412		Post Judgment Filing Fees	7,590	3,450	9,000	9,000	-	-
		<b>REVENUES TOTAL</b>	<b>56,607</b>	<b>109,842</b>	<b>242,239</b>	<b>242,239</b>	-	-
<b>EXPENDITURES</b>								
511110		Salary-Permanent Regular	64,305	33,842	67,365	67,365	-	-
511210		Wages-Regular	77,411	41,709	85,336	85,336	-	-
		<b>SALARIES TOTAL</b>	<b>141,715</b>	<b>75,551</b>	<b>152,700</b>	<b>152,700</b>	-	-
512141		Social Security	10,502	5,480	10,801	10,801	-	-
512142		Retirement (Employer)	8,256	4,546	9,072	9,072	-	-
512144		Health Insurance	35,400	25,021	45,642	45,642	-	-
512145		Life Insurance	24	13	24	24	-	-
512151		HSA Contribution	2,500	-	-	-	-	-
512173		Dental Insurance	1,910	1,104	2,208	2,208	-	-
		<b>FRINGE TOTAL</b>	<b>58,592</b>	<b>36,164</b>	<b>67,747</b>	<b>67,747</b>	-	-
		<b>TOTAL SALARIES AND FRINGES</b>	<b>200,307</b>	<b>111,715</b>	<b>220,447</b>	<b>220,447</b>	-	-
521219		Other Professional Serv	450	-	2,500	2,500	-	-
521296		Computer Support	1,200	1,247	1,500	1,500	-	-
531243		Furniture & Furnishings	-	-	1,000	1,000	-	-
531277		Collateral Record Charges	188	74	750	750	-	-
531301		Office Equipment	-	-	250	250	-	-
531311		Postage & Box Rent	743	568	1,000	1,000	-	-
531312		Office Supplies	522	327	750	750	-	-
531313		Printing & Duplicating	-	164	100	100	-	-
531324		Membership Dues	-	-	350	350	-	-
531326		Advertising	53	-	250	250	-	-
531348		Educational Supplies	-	-	200	200	-	-
532325		Registration	2,615	600	1,185	1,185	-	-
532332		Mileage	561	473	1,500	1,500	-	-
532335		Meals	36	39	175	175	-	-
532336		Lodging	258	258	500	500	-	-
532339		Other Travel & Tolls	-	-	50	50	-	-
533225		Telephone & Fax	13	2	150	150	-	-
535242		Maintain Machinery & Equip	2,505	187	675	675	-	-
571004		IP Telephony Allocation	450	213	425	425	-	-
571009		MIS PC Group Allocation	4,762	2,403	4,806	4,806	-	-
571010		MIS Systems Grp Alloc(ISIS)	1,820	924	1,848	1,848	-	-
591519		Other Insurance	1,516	789	1,828	1,828	-	-
		OPERATING EXPENDITURES	17,693	8,269	21,792	21,792	-	-
		<b>EXPENDITURES TOTAL</b>	<b>218,000</b>	<b>119,984</b>	<b>242,239</b>	<b>242,239</b>	-	-
		<b>REVENUES</b>	<b>56,607</b>	<b>109,842</b>	<b>242,239</b>	<b>242,239</b>	-	-
		<b>EXPENDITURES</b>	<b>218,000</b>	<b>119,984</b>	<b>242,239</b>	<b>242,239</b>	-	-
<b>TOTAL BUSINESS UNIT-11405 -Family Court Services</b>			<b>161,393</b>	<b>10,141</b>	-	-	-	-

**Clerk of Courts-2024 BUDGET**

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
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**11406 -Farm Drainage Board**

**EXPENDITURES**

521212	Legal	(516)	-	-	-	-	-	-
531313	Printing & Duplicating	3	-	-	-	-	-	-
	OPERATING EXPENDITURES	(513)	-	-	-	-	-	-
	<b>EXPENDITURES TOTAL</b>	<b>(513)</b>	-	-	-	-	-	-
	<b>EXPENDITURES</b>	<b>(513)</b>	-	-	-	-	-	-
	<b>TOTAL BUSINESS UNIT-11406 -Farm Drainage Board</b>	<b>(513)</b>	-	-	-	-	-	-

**11407 -Law Library**

**REVENUES**

411100	General Property Taxes	-	4,151	8,301	8,301	8,500	-	-
	<b>REVENUES TOTAL</b>	-	<b>4,151</b>	<b>8,301</b>	<b>8,301</b>	<b>8,500</b>	-	-

**EXPENDITURES**

531312	Office Supplies	-	-	50	50	-	-	-
531323	Subscriptions-Tax & Law	7,813	4,345	6,700	6,700	8,500	-	-
531348	Educational Supplies	-	-	350	350	-	-	-
571004	IP Telephony Allocation	113	-	-	-	-	-	-
571009	MIS PC Group Allocation	1,191	600	1,201	1,201	-	-	-
	OPERATING EXPENDITURES	9,116	4,946	8,301	8,301	8,500	-	-
	<b>EXPENDITURES TOTAL</b>	<b>9,116</b>	<b>4,946</b>	<b>8,301</b>	<b>8,301</b>	<b>8,500</b>	-	-
	<b>REVENUES</b>	-	<b>4,151</b>	<b>8,301</b>	<b>8,301</b>	<b>8,500</b>	-	-
	<b>EXPENDITURES</b>	<b>9,116</b>	<b>4,946</b>	<b>8,301</b>	<b>8,301</b>	<b>8,500</b>	-	-
	<b>TOTAL BUSINESS UNIT-11407 -Law Library</b>	<b>9,116</b>	<b>795</b>	-	-	-	-	-

**11408 -Register in Probate**

**REVENUES**

411100	General Property Taxes	-	79,361	158,721	158,721	-	-	-
451403	Circuit Court Costs	2,174	990	2,600	2,600	-	-	-
451407	Filing Fees Due Co Probate	29,912	15,966	24,000	24,000	-	-	-
451408	Other Fees Due Co Probate	1,115	164	1,000	1,000	-	-	-
451428	Claim Against Estate Filing	528	135	400	400	-	-	-
	<b>REVENUES TOTAL</b>	<b>33,728</b>	<b>96,615</b>	<b>186,721</b>	<b>186,721</b>	-	-	-

**EXPENDITURES**

511210	Wages-Regular	35,951	39,670	98,562	98,562	-	-	-
511220	Wages-Overtime	699	216	-	-	-	-	-
511240	Wages-Temporary	7,193	1,920	-	-	-	-	-
	<b>SALARIES TOTAL</b>	<b>43,843</b>	<b>41,805</b>	<b>98,562</b>	<b>98,562</b>	-	-	-
512141	Social Security	3,306	3,117	6,808	6,808	-	-	-
512142	Retirement (Employer)	1,919	2,712	6,702	6,702	-	-	-
512144	Health Insurance	6,603	12,510	45,642	45,642	-	-	-
512145	Life Insurance	2	14	24	24	-	-	-
512151	HSA Contribution	313	-	-	-	-	-	-
512173	Dental Insurance	318	552	2,208	2,208	-	-	-
	<b>FRINGE TOTAL</b>	<b>12,461</b>	<b>18,906</b>	<b>61,385</b>	<b>61,385</b>	-	-	-
	<b>TOTAL SALARIES AND FRINGES</b>	<b>56,304</b>	<b>60,711</b>	<b>159,946</b>	<b>159,946</b>	-	-	-
521219	Other Professional Serv	4,000	1,375	10,000	10,000	-	-	-
521251	Transcripts	-	-	100	100	-	-	-
529160	Interpreter Fee	1,044	1,238	5,000	5,000	-	-	-
531301	Office Equipment	-	-	500	500	-	-	-
531311	Postage & Box Rent	4,618	3,263	3,500	3,500	-	-	-
531312	Office Supplies	775	142	750	750	-	-	-
531313	Printing & Duplicating	-	338	1,000	1,000	-	-	-

**Clerk of Courts-2024 BUDGET**

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
531323		Subscriptions-Tax & Law	1,329	896	-	-	-	-
531324		Membership Dues	75	120	685	685	-	-
531326		Advertising	265	350	300	300	-	-
531348		Educational Supplies	545	84	500	500	-	-
532325		Registration	50	-	275	275	-	-
532332		Mileage	-	-	250	250	-	-
532335		Meals	-	-	100	100	-	-
532336		Lodging	-	-	350	350	-	-
533225		Telephone & Fax	186	64	200	200	-	-
571004		IP Telephony Allocation	337	159	318	318	-	-
571010		MIS Systems Grp Alloc(ISIS)	1,828	927	1,855	1,855	-	-
591519		Other Insurance	905	509	1,092	1,092	-	-
		OPERATING EXPENDITURES	15,957	9,467	26,775	26,775	-	-
		EXPENDITURES TOTAL	72,261	70,178	186,721	186,721	-	-
		REVENUES	33,728	96,615	186,721	186,721	-	-
		EXPENDITURES	72,261	70,178	186,721	186,721	-	-
TOTAL BUSINESS UNIT-11408 -Register in Probate			38,532	(26,437)	-	-	-	-
		REVENUES	2,765,801	1,414,223	3,272,999	3,272,999	1,517,382	-
		EXPENDITURES	2,526,152	1,375,186	3,272,999	3,272,999	1,517,382	-
TOTAL Clerk of Courts DEPARTMENT			(239,649)	(39,037)	-	-	-	-

# Fair Park

## MISSION STATEMENT

To provide a facility for all citizens where young and old can gather to display their talents, accomplishments and celebrate their cultures; thereby promoting education, entertainment and economic growth in Jefferson County.

## DEPARTMENT GOALS

Desired results	Objectives - specific steps	Link to Strategic Plan	Completion Date
Develop a Fair Park strategic plan, update the master plan, conduct a feasibility study to meet industry needs of our current & future clients.	Meet with current event promoters, stakeholders, and public to determine future Fair Park needs and wants.	Enhance and Promote Quality of Life 1.2, 1.4, 3.2, 3.3 Transformative Government 4.3	Ongoing
	Survey comparable facility venues.		
	Identify planning process and necessary studies.		
Develop additional revenue streams to support the Fair/Fair Park which may include growing and/or attracting new events, vendor opportunities, online ticket sales and increasing camping reservations.	Research and attend other events to promote JCFP, provide information to potential clients	Enhance and Promote Quality of Life 1.2, 3.2, 4.1, 4.2 Transformative Government 4.3	Ongoing
	Increase community involvement and promote the opportunities at available at the Fair Park.		
Grow sponsor relationships and identify additional fundraising opportunities.	Contact area businesses and organizations and create partnerships.	Enhance and Promote Quality of Life 3.1, 3.2, 3.5, 4.1 Intentional Economic Growth 4.1	Ongoing
	Create additional marketing opportunities for sponsors and/or events.		
Market the Fair/Fair Park beyond Jefferson County to increase visitor & tourism dollars being spent in Jefferson County.	Increase advertising outside of Jefferson County.	Enhance and Promote Quality of Life Objective 3.1, 3.3 and 3.4, 4.1	Ongoing
	Establish an official Tourist Information Center at the Fair Park.		
	Build on partnerships with Jefferson County Tourism Council.		
Develop Facility Improvement Plan and continue to implement operational procedures which will create efficiencies.	AV/PA system upgrades	Enhance and Promote Quality of Life 1.3, 1.4 Intentional Economic Growth 2.2 Transformative Government 3.1, 3.2, 5.4	Ongoing
	Increase internet capabilities		

## PROGRAM EVALUATION

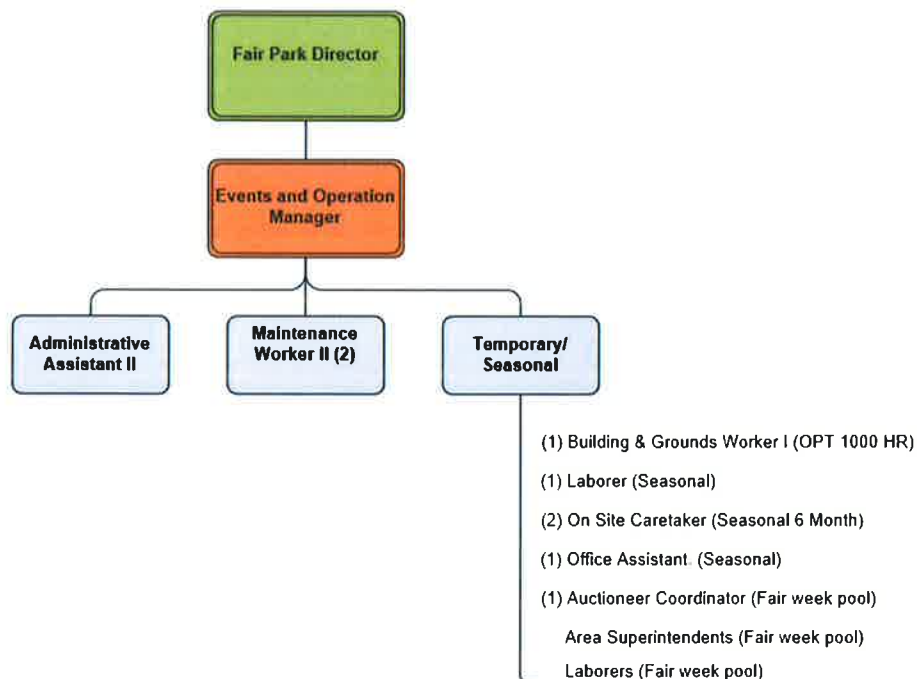
Program/Service Description	Output Measures			
	2021	2022	2023 (Est.)	2024 (Est.)
Fair Park year-round event days.	253	193	203	200
Fair Park year-round # of events.	181	197	189	200
# of Sponsors/Partners.	47	40	94	100
County Fair Gate Attendance.	44,683	39,473	33,846	39,000
County Fair Exhibitors.	538	595	608	600
# of Camping Reservations.	314	458	475	500
# of Winter Storage Units.	185	197	210	210

## FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

Achievement of goals for the 2023 fiscal year are as follows:

- Increased year-round event usage by scheduling more than one event per day in different buildings or areas of the park.
- Organized the Jefferson County Dairy Breakfast, Jefferson County Truck & Tractor Pull and the Jefferson County Fair.
- Continued to grow the Jefferson County Visitor Center in the Activity Center Lobby and staff the area with the help from Jefferson County Area Tourism Council during large events.
- Facility upgrades included new HVAC, doors, windows and paint for the Activity Center. Began updating campground utilities and internet capabilities. These efforts were supported by the Tourism Capital Grant through the State of Wisconsin.
- Improved communication with stakeholders and volunteers to enhance and streamline operations.
- Increased number of sponsors and partnerships for the Jefferson County Fair and Dairy Breakfast.

## DEPARTMENT ORGANIZATIONAL CHART



# Fair Park

## Financial Summary

	2022 Actual	2023 Estimate	2023 Amended Budget	2024 Budget	Change from 2023 Amended Budget	
					\$	%
<b>Revenues</b>						
Intergovernmental Revenues	568,404	12,970	9,000	15,000	6,000	66.67%
Public Charges	995,934	1,072,436	1,154,700	941,700	(213,000)	-18.45%
Intergovernmental Charges	4,000	4,000	4,000	4,000	4,000	0.00%
Misc. Revenues	622,852	665,555	737,200	696,050	(41,150)	-5.58%
Other Financing Sources	-	35,969	81,970	35,969	(46,001)	-56.12%
<b>Total Revenues</b>	<b>2,191,190</b>	<b>1,790,930</b>	<b>1,986,870</b>	<b>1,692,719</b>	<b>(290,151)</b>	<b>-14.60%</b>
<b>Expenditures</b>						
Personnel Expenses	513,685	569,303	552,947	465,714	(87,233)	-15.78%
Purchased Services	79,128	85,721	125,657	82,244	(43,413)	-34.55%
Operating Costs	771,928	841,963	840,140	769,075	(71,065)	-8.46%
Interdept. Charges	18,328	19,908	19,911	26,532	6,621	33.25%
Other Expenses	461,244	548,003	355,534	452,605	97,071	27.30%
Capital Items	648,316	44,215	176,969	-	(176,969)	-100.00%
Other Financing Uses	-	35,969	34,511	35,969	1,458	4.22%
<b>Total Expenditures</b>	<b>2,492,629</b>	<b>2,145,082</b>	<b>2,105,669</b>	<b>1,832,139</b>	<b>(273,530)</b>	<b>-12.99%</b>
 Property Taxes	 19,812	 103,799	 103,799	 139,420	 35,621	 34.32%
 Addition to (Use of) Fund Balance	 (281,627)	 (250,353)	 (15,000)	 -		

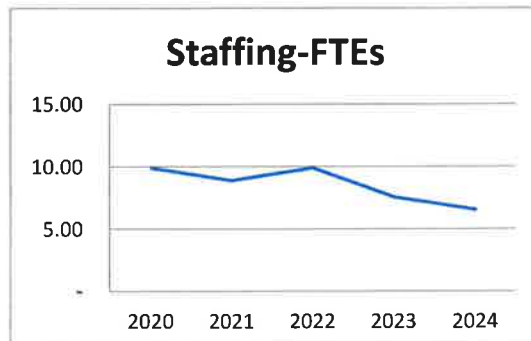
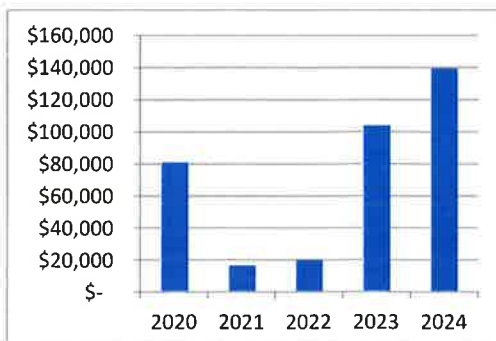
## Summary Highlights:

The 2024 budget provides \$139,420 in tax levy, which is a \$35,621 decrease in levy from the 2023 amended budget.

## Summary of Capital Items:

None.

## Summary of Property Tax Levy and FTEs



**Fair Park-2024 BUDGET**

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
<b>12101 -Fair Park Activities</b>								
<b>REVENUES</b>								
411100		General Property Taxes	19,812	51,900	103,799	103,799	68,523	-
421001	21114	State Aid	23,200	4,000	4,000	-	-	-
424001	22212	Federal Grants	525,805	-	-	-	-	-
457010		Sponsor Revenue	56,000	500	49,000	85,000	60,000	-
457010	21109	Sponsor Revenue	5,000	2,900	2,900	7,800	3,500	-
457010	21115	Sponsor Revenue	2,500	-	-	-	1,000	-
457011	21109	Gate Receipts	8,100	7,724	7,724	8,000	8,000	-
457011	21115	Gate Receipts	10,701	9,910	9,910	-	11,000	-
457022		Equipment Rental Charges	(1,026)	-	-	-	-	-
457023		Other Public Charges	70	-	-	-	-	-
457023	21109	Other Public Charges	130	-	-	-	-	-
457025		Horse Show Fees	5,848	-	-	30,000	8,000	-
457026		Shaving Sales	4,244	-	405	30,000	13,000	-
457030		Credit Card Surcharge	32	-	-	-	-	-
459001	21115	Soda	428	-	-	-	-	-
474169		Fair Billed	4,000	-	4,000	4,000	4,000	-
480102		Misc Reimbursement	19,696	11,897	15,471	-	20,000	-
480102	21109	Misc Reimbursement	73	690	690	2,500	700	-
480102	21115	Misc Reimbursement	-	-	-	-	1,150	-
482012		Building Rental	214,767	136,209	275,000	300,000	290,000	-
482013		Stall Rental	-	-	-	10,000	-	-
482014		Winter Storage Rental	66,304	18,504	75,000	75,000	75,000	-
482015		Space-Food Vendor	7,119	2,089	8,000	10,000	10,000	-
482015	21115	Space-Food Vendor	879	-	1,357	-	1,000	-
482016		Space-Beverage Vendor	9,251	4,774	6,500	5,000	7,000	-
482016	21115	Space-Beverage Vendor	2,019	-	2,043	-	2,000	-
482017		Space-Other Vendor	1,597	-	-	3,000	1,000	-
482017	21109	Space-Other Vendor	-	-	-	1,200	-	-
482017	21115	Space-Other Vendor	-	-	-	-	200	-
482021		Camping Fee Other	63,695	20,595	65,000	70,000	70,000	-
483001		Sale Of County Property	-	-	-	33,000	-	-
483004		Sale Salvage & Waste	4,972	1,300	4,810	-	-	-
484001		Insurance Recovery	20,087	-	-	-	-	-
486001		Vending Commission	813	107	543	-	-	-
699999		Budgetary Fund Balance	-	-	-	46,000	-	-
<b>REVENUES TOTAL</b>			<b>1,076,115</b>	<b>273,098</b>	<b>636,151</b>	<b>824,299</b>	<b>655,073</b>	<b>-</b>
<b>EXPENDITURES</b>								
511110		Salary-Permanent Regular	118,721	61,162	125,113	125,113	57,694	-
511210		Wages-Regular	151,887	80,334	169,579	169,579	171,861	-
511220		Wages-Overtime	9,347	489	7,000	5,708	10,631	-
511240		Wages-Temporary	10,624	745	1,609	7,765	914	-
<b>SALARIES TOTAL</b>			<b>290,579</b>	<b>142,730</b>	<b>303,301</b>	<b>308,166</b>	<b>241,100</b>	<b>-</b>
512141		Social Security	21,776	10,525	21,752	21,752	17,943	-
512142		Retirement (Employer)	15,900	8,416	17,185	17,185	14,088	-
512144		Health Insurance	29,542	30,967	59,614	39,957	30,739	-
512145		Life Insurance	51	26	50	50	17	-
512146		Workers Compensation	9,948	72	72	-	-	-
512148		Unemployment Compensation	1,380	2,259	2,500	-	1,760	-
512151		HSA Contribution	2,375	-	-	-	2,205	-
512173		Dental Insurance	3,095	1,887	3,497	3,497	3,497	-
<b>FRINGE TOTAL</b>			<b>84,067</b>	<b>54,152</b>	<b>104,670</b>	<b>82,442</b>	<b>70,248</b>	<b>-</b>
<b>TOTAL SALARIES AND FRINGES</b>			<b>374,646</b>	<b>196,882</b>	<b>407,971</b>	<b>390,608</b>	<b>311,348</b>	<b>-</b>
521216		Janitorial	5	255	300	-	-	-
521219		Other Professional Serv	-	-	6,000	30,000	-	-
521297		Stall Cleaning	-	-	-	4,000	-	-
521648	21115	Ambulance/EMA Services	180	-	-	-	500	-
521649	21115	Security Services	1,017	-	-	-	1,000	-
529170		Grounds Keeping Charges	20,464	10,097	25,057	25,057	30,044	-
531001		Credit Card Fees	11,498	6,171	20,000	1,100	10,000	-
531182	21115	Fair Week Special Acts	11,600	10,100	10,300	-	10,500	-
531303		Computer Equipmnt & Software	1,207	852	3,552	-	1,500	-
531311		Postage & Box Rent	522	716	1,000	200	800	-
531311	21109	Postage & Box Rent	-	-	-	50	-	-
531312		Office Supplies	750	618	1,400	1,400	1,000	-
531312	21109	Office Supplies	138	-	-	-	100	-

**Fair Park-2024 BUDGET**

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
531312	21115	Office Supplies	-	-	-	-	50	-
531313		Printing & Duplicating	326	-	250	1,400	800	-
531313	21115	Printing & Duplicating	-	-	-	-	50	-
531314		Small Items Of Equipment	3,398	1,090	1,500	4,000	4,000	-
531314	21109	Small Items Of Equipment	260	256	256	-	275	-
531314	21115	Small Items Of Equipment	-	248	248	-	250	-
531320		Safety Supplies	1,569	516	750	750	1,500	-
531322		Subscriptions	100	81	81	-	100	-
531324		Membership Dues	1,160	1,179	1,700	1,700	2,700	-
531326		Advertising	5,924	2,527	2,819	4,500	5,500	-
531326	21109	Advertising	2,750	1,566	3,041	1,700	2,500	-
531326	21115	Advertising	591	-	-	-	850	-
531349		Other Operating Expenses	-	481	5,150	1,000	750	-
531349	21115	Other Operating Expenses	319	-	-	-	500	-
531351		Gas/Diesel	11,897	4,262	5,302	8,000	12,000	-
531367		Wood Shavings	6,279	6,395	7,000	22,000	10,000	-
532325		Registration	2,926	1,476	2,000	3,000	3,500	-
532332		Mileage	-	437	750	1,300	1,300	-
532334		Commercial Travel	-	222	800	800	1,750	-
532335		Meals	138	64	200	1,800	575	-
532336		Lodging	2,773	2,629	3,100	5,000	6,000	-
532339		Other Travel & Tolls	4	24	-	-	50	-
533221		Water	9,277	4,715	10,989	10,000	11,000	-
533222		Electric	49,552	19,986	49,036	40,000	50,000	-
533223		Sewer	8,668	3,843	9,344	7,500	9,000	-
533224		Natural Gas	8,097	6,233	10,744	7,400	8,000	-
533225		Telephone & Fax	2,482	969	1,966	2,000	3,000	-
533235		Storm Water Utility	14,957	8,547	16,483	16,000	16,500	-
533236		Wireless Internet	858	408	600	600	900	-
535232		Graveling	14,596	12,793	12,793	3,500	5,000	-
535242		Maintain Machinery & Equip	12,818	5,564	8,000	6,000	7,000	-
535245		Grounds Improvements	2,641	832	2,000	8,600	6,000	-
535245	21114	Grounds Improvements	-	-	118	-	-	-
535247		Building Repair & Maint	18,349	11,280	17,000	12,600	15,000	-
535247	21114	Building Repair & Maint	-	-	914	-	-	-
535297		Refuse Collection	23,202	7,195	16,000	10,000	20,000	-
535344		Household & Janitorial Supp	6,477	4,918	7,000	7,000	8,000	-
535344	21109	Household & Janitorial Supp	621	-	-	-	-	-
535347		Food & Beverage Purchases	4,613	1,604	5,000	5,000	5,000	-
535347	21109	Food & Beverage Purchases	6,470	1,230	4,793	4,500	4,500	-
535347	21115	Food & Beverage Purchases	-	2,180	-	-	2,000	-
535349		Other Supplies	31	60	60	-	75	-
535352		Vehicle Parts & Repairs	7,233	554	750	3,000	2,000	-
535355		Plumbing & Electrical	6,050	15,112	15,440	5,000	7,000	-
535355	21114	Plumbing & Electrical	-	-	168	-	-	-
536533		Equipment Rent & Lease	5,072	6,045	8,350	2,000	10,000	-
536533	21109	Equipment Rent & Lease	-	-	-	75	-	-
536533	21115	Equipment Rent & Lease	645	-	-	-	650	-
571004		IP Telephony Allocation	787	372	743	743	843	-
571005		Duplicating Allocation	80	477	954	954	136	-
571009		MIS PC Group Allocation	9,525	5,406	10,812	10,812	14,790	-
571010		MIS Systems Grp Alloc(ISIS)	4,747	2,142	4,284	4,284	6,733	-
591519		Other Insurance	12,484	7,272	14,167	14,167	15,329	-
593101	21109	Awards/Recognition Expenses	2,400	1,500	1,500	7,200	4,825	-
OPERATING EXPENDITURES			320,528	183,499	332,363	307,692	343,725	-
594809		Capital Building	30,009	-	-	-	-	-
594809	22212	Capital Building	525,805	-	-	-	-	-
594810		Capital Equipment	46,186	-	-	56,000	-	-
594821		Capital Improvement Land	3,500	35,000	35,000	85,000	-	-
594822		Capital Improvement Building	20,816	-	9,215	-	-	-
594822	21114	Capital Improvement Building	22,000	-	-	-	-	-
CAPITAL OUTLAY EXPENDITURES			648,316	35,000	44,215	141,000	-	-
EXPENDITURES TOTAL			1,343,490	415,381	784,549	839,299	655,073	-
REVENUES			1,076,115	273,098	636,151	824,299	655,073	-
EXPENDITURES			1,343,490	415,381	784,549	839,299	655,073	-
TOTAL BUSINESS UNIT-12101 -Fair Park Activities			267,375	142,283	148,397	15,000	-	-

**12102 -Fair Week**

**Fair Park-2024 BUDGET**

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
<b>REVENUES</b>								
411100		General Property Taxes	-	-	-	-	70,897	-
421001		State Aid	19,399	8,970	8,970	9,000	15,000	-
451020		Other Fees	6	-	-	5,000	-	-
451020	21209	Other Fees	453,287	-	535,352	360,000	450,000	-
457005		Reserved Seating Fees	113,273	52,875	109,767	195,000	-	-
457009		Contest Entry Fees	1,181	7,376	8,892	1,400	1,000	-
457010		Sponsor Revenue	52,300	16,890	50,000	50,000	50,000	-
457010	21209	Sponsor Revenue	4,460	-	-	10,000	6,000	-
457011		Gate Receipts	231,866	57,502	262,902	300,000	275,000	-
457013		Animal Fees	8,736	6,939	7,059	9,000	8,000	-
457023		Other Public Charges	4,312	-	2,383	20,000	7,000	-
457026		Shaving Sales	1,120	-	-	1,500	200	-
457029		Exhibitor Enrollment	6,804	532	536	7,000	7,000	-
457030		Credit Card Surcharge	9,013	7,064	14,056	7,000	15,000	-
457033		Small Items Sponsor	-	40	190	-	-	-
457034		Parking Fees	8,166	675	2,550	10,000	8,000	-
459001		Soda	9,384	-	8,810	18,000	10,000	-
480102		Misc Reimbursement	44	-	634	-	-	-
482015		Space-Food Vendor	24,359	3,325	21,011	32,000	25,000	-
482016		Space-Beverage Vendor	105,908	321	100,252	100,000	100,000	-
482017		Space-Other Vendor	4,590	1,970	16,400	20,000	20,000	-
482018		Space-Carnival	49,767	-	50,313	50,000	50,000	-
482019		Camping Fee 4-H	23,585	18,204	18,862	23,000	20,000	-
482020		Camping Fee Vendor	2,775	345	3,670	2,500	3,000	-
<b>REVENUES TOTAL</b>			<b>1,134,335</b>	<b>183,027</b>	<b>1,222,609</b>	<b>1,230,400</b>	<b>1,141,097</b>	<b>-</b>
<b>EXPENDITURES</b>								
511110		Salary-Permanent Regular	51,219	26,239	53,964	53,964	38,463	-
511210		Wages-Regular	11,089	4,279	6,992	19,817	23,425	-
511220		Wages-Overtime	27,270	-	20,154	19,605	21,854	-
511240		Wages-Temporary	15,233	567	33,104	39,847	42,333	-
511240	21209	Wages-Temporary	3,566	-	2,073	-	-	-
<b>SALARIES TOTAL</b>			<b>108,377</b>	<b>31,085</b>	<b>116,287</b>	<b>133,232</b>	<b>126,074</b>	<b>-</b>
512141		Social Security	7,722	2,235	9,896	9,896	9,409	-
512141	21209	Social Security	273	-	159	-	-	-
512142		Retirement (Employer)	6,987	2,075	9,175	4,587	3,834	-
512144		Health Insurance	13,914	8,521	25,017	13,763	11,733	-
512145		Life Insurance	19	7	11	14	6	-
512148		Unemployment Compensation	-	-	-	-	1,760	-
512151		HSA Contribution	750	-	-	-	703	-
512173		Dental Insurance	998	383	788	847	847	-
<b>FRINGE TOTAL</b>			<b>30,663</b>	<b>13,222</b>	<b>45,045</b>	<b>29,107</b>	<b>28,291</b>	<b>-</b>
<b>TOTAL SALARIES AND FRINGES</b>			<b>139,040</b>	<b>44,307</b>	<b>161,332</b>	<b>162,339</b>	<b>154,364</b>	<b>-</b>
521216		Janitorial	2,797	-	3,108	-	-	-
521219		Other Professional Serv	16,000	-	16,500	16,000	17,000	-
521219	21209	Other Professional Serv	2,255	-	940	1,600	1,600	-
521647		Veterinary Services	630	-	1,100	500	900	-
521648		Ambulance/EMA Services	4,500	-	6,500	6,500	7,000	-
521649		Security Services	14,128	-	7,474	17,000	-	-
529301		Fair Gate Workers	3,048	-	6,000	8,000	8,000	-
529302		Fair Judges	8,444	8,590	9,033	10,000	11,000	-
529303		Fair Superintendents	3,875	-	2,000	5,000	3,000	-
529304		Fair Parking Services	1,785	-	1,710	2,000	2,200	-
531001		Credit Card Fees	7,971	-	3,500	3,500	8,000	-
531001	21209	Credit Card Fees	-	-	-	2,000	-	-
531101		Tickets/Entry Tags	24,088	7,171	18,000	18,000	20,000	-
531102		Trophies/Plaques	7,551	3,430	6,533	10,000	8,000	-
531102	21209	Trophies/Plaques	310	-	-	1,000	1,000	-
531103		Ribbons	3,207	2,920	2,920	3,500	3,500	-
531103	21209	Ribbons	1,285	1,024	1,250	1,250	1,250	-
531181		Premiums	21,040	-	20,410	17,000	21,000	-
531182		Fair Week Special Acts	232,796	2,100	288,295	350,450	200,000	-
531183		Sponsor Fees	300	-	2,242	2,000	2,000	-
531184		Fairest Of The Fair	1,208	601	601	1,500	1,000	-
531311		Postage & Box Rent	1,307	-	710	550	650	-
531311	21209	Postage & Box Rent	254	535	500	500	700	-
531312		Office Supplies	1,232	251	420	1,000	1,200	-

**Fair Park-2024 BUDGET**

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
531312	21209	Office Supplies	567	250	376	250	500	-
531313		Printing & Duplicating	730	312	312	800	900	-
531313	21209	Printing & Duplicating	2,345	601	2,701	2,500	2,500	-
531314		Small Items Of Equipment	851	432	1,750	700	800	-
531326		Advertising	30,404	12,295	50,409	50,000	50,000	-
531326	21209	Advertising	2,864	200	1,578	1,000	2,500	-
531349		Other Operating Expenses	14,237	4,898	6,548	15,000	10,000	-
531349	21209	Other Operating Expenses	2,421	559	29	1,000	2,000	-
531351		Gas/Diesel	953	-	2,159	1,200	1,400	-
531367		Wood Shavings	508	173	173	1,900	500	-
532332		Mileage	-	-	200	200	200	-
533221		Water	731	-	3,506	800	900	-
533222		Electric	10,192	-	12,955	7,600	12,000	-
533223		Sewer	1,499	-	4,169	550	1,600	-
533224		Natural Gas	61	-	40	40	100	-
533235		Storm Water Utility	-	-	712	375	450	-
535242		Maintain Machinery & Equip	-	218	2,449	100	1,000	-
535245		Grounds Improvements	5,325	3,630	6,151	3,000	5,000	-
535247		Building Repair & Maint	1,949	146	581	2,000	3,000	-
535297		Refuse Collection	4,257	368	4,105	4,600	6,000	-
535347		Food & Beverage Purchases	16,471	-	14,136	18,000	16,000	-
535347	21209	Food & Beverage Purchases	3,768	-	12,301	5,000	13,000	-
535355		Plumbing & Electrical	200	167	894	800	900	-
536533		Equipment Rent & Lease	100,209	24,978	99,802	100,000	100,000	-
571005		Duplicating Allocation	144	18	32	35	243	-
571009		MIS PC Group Allocation	1,191	600	1,201	1,201	1,479	-
571010		MIS Systems Grp Alloc(ISIS)	1,854	941	1,882	1,882	2,308	-
591519		Other Insurance	12,872	15,107	1,667	1,667	1,502	-
593101	21209	Awards/Recognition Expenses	433,488	1,425	530,669	332,500	430,950	-
594950		Operating Reserve	-	-	-	34,511	-	-
		OPERATING EXPENDITURES	1,010,100	93,938	1,163,233	1,068,061	986,732	-
		<b>EXPENDITURES TOTAL</b>	<b>1,149,140</b>	<b>138,245</b>	<b>1,324,565</b>	<b>1,230,400</b>	<b>1,141,097</b>	<b>-</b>
		<b>REVENUES</b>	<b>1,134,335</b>	<b>183,027</b>	<b>1,222,609</b>	<b>1,230,400</b>	<b>1,141,097</b>	<b>-</b>
		<b>EXPENDITURES</b>	<b>1,149,140</b>	<b>138,245</b>	<b>1,324,565</b>	<b>1,230,400</b>	<b>1,141,097</b>	<b>-</b>
<b>TOTAL BUSINESS UNIT-12102 -Fair Week</b>			<b>14,805</b>	<b>(44,782)</b>	<b>101,955</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>12103 -Fair Expansion Donations</b>								
<b>REVENUES</b>								
485106		Fair Expansion Donations	552	-	-	-	-	-
699800		Resv Applied Capital	-	-	35,969	35,969	35,969	-
		<b>REVENUES TOTAL</b>	<b>552</b>	<b>-</b>	<b>35,969</b>	<b>35,969</b>	<b>35,969</b>	<b>-</b>
<b>EXPENDITURES</b>								
594960		Capital Reserve	-	-	35,969	35,969	35,969	-
		<b>CAPITAL OUTLAY EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>35,969</b>	<b>35,969</b>	<b>35,969</b>	<b>-</b>
		<b>EXPENDITURES TOTAL</b>	<b>-</b>	<b>-</b>	<b>35,969</b>	<b>35,969</b>	<b>35,969</b>	<b>-</b>
		<b>REVENUES</b>	<b>552</b>	<b>-</b>	<b>35,969</b>	<b>35,969</b>	<b>35,969</b>	<b>-</b>
		<b>EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>35,969</b>	<b>35,969</b>	<b>35,969</b>	<b>-</b>
<b>TOTAL BUSINESS UNIT-12103 -Fair Expansion Donations</b>			<b>(552)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<b>REVENUES</b>	<b>2,211,003</b>	<b>456,126</b>	<b>1,894,730</b>	<b>2,090,669</b>	<b>1,832,139</b>	<b>-</b>
		<b>EXPENDITURES</b>	<b>2,492,629</b>	<b>553,626</b>	<b>2,145,083</b>	<b>2,105,669</b>	<b>1,832,139</b>	<b>-</b>
<b>TOTAL Fair Park DEPARTMENT</b>			<b>281,627</b>	<b>97,500</b>	<b>250,353</b>	<b>15,000</b>	<b>-</b>	<b>-</b>

# Treasurer

## DEPARTMENT MISSION

The County Treasurer is the custodian for all County bank and investment accounts as well as cash, check, and electronic receipts. The Treasurer is also responsible for the collection of all delinquent real estate taxes for the 27 municipal units within the County and serves as a resource for the local municipal clerks and treasurers within the County.

It is the mission of the Treasurer's office to maximize value from the custody of the County's funds and to administer the County's delinquent tax collections effectively, with objectivity and respect.

## DEPARTMENT GOALS

Desired results	Objectives - specific steps	Link to Strategic Plan	Completion Date
Minimize balances of delinquent taxes	Timely notification of delinquent taxes to taxpayers	Enhance and Promote quality of life Goal 1	Ongoing
	Timely delivery of foreclosure list to the Finance Committee	Enhance and Promote quality of life Goal 1	September 1 annually
	Assist taxpayers with payment arrangements according to County policy	Enhance and Promote quality of life Goal 1	Ongoing
Implement cash receipting in Munis ERP system	Work with departments one on one to implement tailored cash receipting solutions	Transformative Government Goal 4	1st quarter 2024
Collaboration	We will encourage collaboration among departments, in our towns, cities, and municipalities and in our region	Transformative Government Goal 4	Ongoing
Property tax collection program for local municipality to use along with pet license	Working with 25/27 for a smooth transition to the new program	Transformative Government Goal 4	End of quarter 2023
Sweep Agreement with Bank	Getting additional protection on money and earning higher interest	Transformative Government Goal 2	End of quarter 2023
Positive Pay Agreement with Bank	Is designed to reduce the likelihood that an unauthorized check or ach will be paid against your Account	Transformative Government Goal 2	End of quarter 2023

New property tax receipting for the County Treasurer's office	Moving to a web-based collection	Transformative Government Goal 2	First quarter 2024
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## PROGRAM EVALUATION

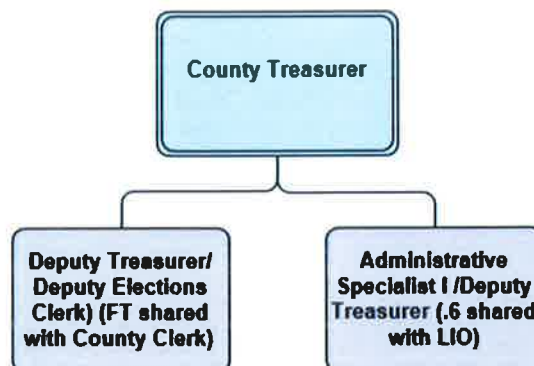
Program/Service Description	Output Measures		
	2022	2023 (Est)	2024 (Est)
Year-end balance of delinquent taxes	\$1,226,779	\$1,300,000	\$1,200,000
Investment income earned	\$1,075,856	\$1,700,000	\$1,500,000

## FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

Achievement of goals for the 2023 and 2024 fiscal years are as follows:

- As the economy continues to grow, interest rates will rise and as a result, the Treasurer's office, in cooperation with the County's Investment Committee, will endeavor to purchase the highest yielding instruments allowed by Wisconsin Statutes, but also following the safety provisions set forth by the County's Investment Policy by diversifying investments to protect the County from concentration risk.
- The more effective the Treasurer's office is at collections of delinquent taxes, the less revenue the County receives from delinquent tax interest and penalties. This is viewed as favorable because the County should not rely on interest and penalties from delinquent taxpayers facing hardships to balance its budget.

## DEPARTMENT ORGANIZATIONAL CHART



# Treasurer

## Financial Summary

	2022 Actual	2023 Estimate	2023 Amended Budget	2024 Budget	Change from 2023 Amended Budget	
					\$	%
<b>Revenues</b>						
Taxes	317,920	325,000	325,000	299,000	(26,000)	-8.00%
Fines, Forfeitures & Penalties	17,063	20,000	20,000	15,000	(5,000)	-25.00%
Public Charges	13,251	2,500	2,500	400	(2,100)	-84.00%
Intergovernmental Charges	-	100	100	-	(100)	0.00%
Misc. Revenues	(507,640)	1,037,000	1,037,000	1,537,000	500,000	48.22%
<b>Total Revenues</b>	<b>(159,406)</b>	<b>1,384,600</b>	<b>1,384,600</b>	<b>1,851,400</b>	<b>466,800</b>	<b>33.71%</b>
<b>Expenditures</b>						
Personnel Expenses	170,895	201,485	201,485	211,757	10,272	5.10%
Purchased Services	38,887	52,000	52,000	52,000	-	0.00%
Operating Costs	11,078	36,940	36,940	39,741	2,801	7.58%
Interdept. Charges	10,380	10,419	10,419	12,800	8,224	78.93%
Other Expenses	169	8,224	8,224	8,031	(193)	-2.35%
<b>Total Expenditures</b>	<b>231,409</b>	<b>309,068</b>	<b>309,068</b>	<b>324,329</b>	<b>21,104</b>	<b>6.83%</b>
 Property Taxes	 409,815	 (1,075,532)	 (1,075,532)	 (1,527,071)	 (451,539)	 41.98%
 Addition to (Use of) Fund Balance	 (800,629)	 -	 -	 -		

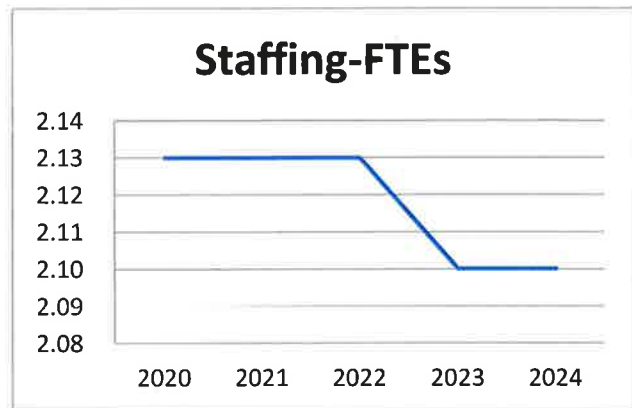
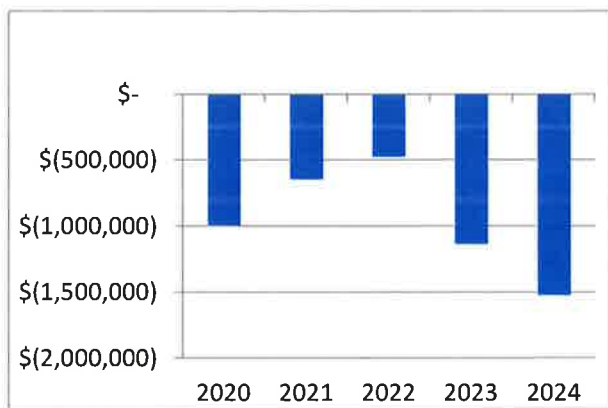
## Summary Highlights:

The 2024 budget provides \$1,527,071 in tax levy savings, which is a \$451,539 increase in levy savings from the 2023 amended budget. This is mostly due to an increase in investment earnings.

## Summary of Capital Items:

None

## Summary of Property Tax Levy and FTEs



**Treasurer-2024 BUDGET**

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
<b>13201 -County Treasurer</b>								
<b>REVENUES</b>								
411100		General Property Taxes	(480,207)	(569,766)	(1,139,532)	(1,139,532)	(1,527,071)	-
411300		DNR Pilot	66,492	64,434	60,000	60,000	60,000	-
411500		Managed Forest	3,900	3,710	4,000	4,000	4,000	-
418100		Interest On Taxes	317,920	122,687	325,000	325,000	235,000	-
441030		Ag Use Conversion Penalty	17,063	4,545	20,000	20,000	15,000	-
451007		Treasurers Fees	670	200	400	400	400	-
481001		Interest & Dividends	1,075,856	1,307,844	1,000,000	1,000,000	1,500,000	-
481004		Fair Market Value Adjustment	(1,721,585)	95,566	-	-	-	-
486004		Miscellaneous Revenue	82	(100)	-	-	-	-
<b>REVENUES TOTAL</b>			<b>(719,808)</b>	<b>1,029,120</b>	<b>269,868</b>	<b>269,868</b>	<b>287,329</b>	<b>-</b>
<b>EXPENDITURES</b>								
511110		Salary-Permanent Regular	81,276	41,113	83,160	83,160	84,344	-
511210		Wages-Regular	37,901	27,758	52,535	52,535	64,861	-
511220		Wages-Overtime	166	11	-	-	67	-
511330		Wages-Longevity Pay	201	-	91	91	201	-
<b>SALARIES TOTAL</b>			<b>119,543</b>	<b>68,882</b>	<b>135,786</b>	<b>135,786</b>	<b>149,474</b>	<b>-</b>
512141		Social Security	8,456	4,912	8,971	8,971	10,630	-
512142		Retirement (Employer)	7,784	4,591	9,233	9,233	10,400	-
512144		Health Insurance	32,600	16,478	45,160	45,160	37,376	-
512145		Life Insurance	11	4	15	15	9	-
512151		HSA Contribution	880	-	-	-	1,551	-
512153		HRA Contribution	-	617	-	-	-	-
512173		Dental Insurance	1,621	1,078	2,318	2,318	2,318	-
<b>FRINGE TOTAL</b>			<b>51,351</b>	<b>27,680</b>	<b>65,698</b>	<b>65,698</b>	<b>62,284</b>	<b>-</b>
<b>TOTAL SALARIES AND FRINGES</b>			<b>170,895</b>	<b>96,561</b>	<b>201,485</b>	<b>201,485</b>	<b>211,757</b>	<b>-</b>
521232		Investment Advisor Fees	38,186	23,180	40,000	40,000	40,000	-
531298		United Parcel Service	-	-	100	100	-	-
531303		Computer Equipmt & Software	112	-	300	300	2,000	-
531311		Postage & Box Rent	5,598	3,688	8,000	8,000	7,000	-
531312		Office Supplies	608	325	1,000	1,000	2,901	-
531313		Printing & Duplicating	45	0	200	200	100	-
531314		Small Items Of Equipment	-	-	300	300	300	-
531321		Publication Of Legal Notice	-	-	3,000	3,000	3,000	-
531324		Membership Dues	100	100	100	100	100	-
531326		Advertising	-	-	500	500	500	-
532325		Registration	-	-	300	300	1,000	-
532332		Mileage	-	-	200	200	250	-
532335		Meals	38	12	40	40	40	-
532336		Lodging	-	-	400	400	1,950	-
533225		Telephone & Fax	-	-	100	100	100	-
535242		Maintain Machinery & Equip	533	343	200	200	500	-
571004		IP Telephony Allocation	450	213	425	425	482	-
571005		Duplicating Allocation	14	-	-	-	23	-
571009		MIS PC Group Allocation	8,334	4,205	8,410	8,410	10,353	-
571010		MIS Systems Grp Alloc(ISIS)	1,582	792	1,584	1,584	1,942	-
591519		Other Insurance	1,430	702	1,724	1,724	1,531	-
593256		Bank Charges	1,351	725	1,500	1,500	1,500	-
<b>OPERATING EXPENDITURES</b>			<b>58,381</b>	<b>34,285</b>	<b>68,383</b>	<b>68,383</b>	<b>75,572</b>	<b>-</b>
594810		Capital Equipment	-	10,874	-	-	-	-
<b>CAPITAL OUTLAY EXPENDITURES</b>			<b>-</b>	<b>10,874</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES TOTAL</b>			<b>229,276</b>	<b>141,721</b>	<b>269,868</b>	<b>269,868</b>	<b>287,329</b>	<b>-</b>
<b>REVENUES</b>			<b>(719,808)</b>	<b>1,029,120</b>	<b>269,868</b>	<b>269,868</b>	<b>287,329</b>	<b>-</b>
<b>EXPENDITURES</b>			<b>229,276</b>	<b>141,721</b>	<b>269,868</b>	<b>269,868</b>	<b>287,329</b>	<b>-</b>
<b>TOTAL BUSINESS UNIT-13201 -County Treasurer</b>			<b>949,084</b>	<b>(887,400)</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>	<b>-</b>

**13202 -Tax Deed Expense**

<b>REVENUES</b>								
451030		Foreclosure Reimbursement	12,057	4,867	-	-	-	-
482002		Rent Of County Property	10,114	-	3,000	3,000	-	-

**Treasurer-2024 BUDGET**

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
483005		Gain/Loss-Sale Forclosed Prpty	127,893	-	34,000	34,000	-	-
<b>REVENUES TOTAL</b>			<b>150,064</b>	<b>4,867</b>	<b>37,000</b>	<b>37,000</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>								
521212		Legal	-	10	-	-	-	-
521219		Other Professional Serv	180	220	-	-	-	-
521255		Paper Service	416	523	1,000	1,000	-	-
521273		Title Search	-	1,775	7,000	7,000	-	-
529299		Purchase Care & Services	105	-	4,000	4,000	-	-
531311		Postage & Box Rent	68	36	600	600	-	-
531313		Printing & Duplicating	7	-	400	400	-	-
531321		Publication Of Legal Notice	3,970	12,602	16,000	16,000	-	-
531326		Advertising	-	-	3,000	3,000	-	-
593742		Uncollected Taxes	(2,612)	(389)	5,000	5,000	-	-
<b>OPERATING EXPENDITURES</b>			<b>2,133</b>	<b>14,778</b>	<b>37,000</b>	<b>37,000</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES TOTAL</b>			<b>2,133</b>	<b>14,778</b>	<b>37,000</b>	<b>37,000</b>	<b>-</b>	<b>-</b>
<b>REVENUES</b>			<b>150,064</b>	<b>4,867</b>	<b>37,000</b>	<b>37,000</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>			<b>2,133</b>	<b>14,778</b>	<b>37,000</b>	<b>37,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL BUSINESS UNIT-13202 -Tax Deed Expense</b>			<b>(147,931)</b>	<b>9,911</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>13203 -Plat Books</b>								
<b>REVENUES</b>								
451010		Sale Of Maps & Plat Books	516	61	2,000	2,000	-	-
451308		Postage Fees	9	-	100	100	-	-
474014		Dept Plat Book Charges	-	-	100	100	-	-
<b>REVENUES TOTAL</b>			<b>525</b>	<b>61</b>	<b>2,200</b>	<b>2,200</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>								
531349		Other Operating Expenses	-	-	2,200	2,200	-	-
<b>OPERATING EXPENDITURES</b>			<b>-</b>	<b>-</b>	<b>2,200</b>	<b>2,200</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES TOTAL</b>			<b>-</b>	<b>-</b>	<b>2,200</b>	<b>2,200</b>	<b>-</b>	<b>-</b>
<b>REVENUES</b>			<b>525</b>	<b>61</b>	<b>2,200</b>	<b>2,200</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>			<b>-</b>	<b>-</b>	<b>2,200</b>	<b>2,200</b>	<b>-</b>	<b>-</b>
<b>TOTAL BUSINESS UNIT-13203 -Plat Books</b>			<b>(525)</b>	<b>(61)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES</b>			<b>(569,220)</b>	<b>1,034,048</b>	<b>309,068</b>	<b>309,068</b>	<b>287,329</b>	<b>-</b>
<b>EXPENDITURES</b>			<b>231,409</b>	<b>156,499</b>	<b>309,068</b>	<b>309,068</b>	<b>287,329</b>	<b>-</b>
<b>TOTAL Treasurer DEPARTMENT</b>			<b>800,629</b>	<b>(877,549)</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>	<b>-</b>

# Finance Department

## DEPARTMENT MISSION

The mission of the Finance Department is to provide a framework of support for a financially sustainable future for the County. Within the scope of this mission is the responsibility to establish sound financial policies and internal controls that ensure timely and accurate information is provided to our stakeholders. The Finance Department is committed to providing our internal and external customers with the tools they need to make important decisions.

## DEPARTMENT GOALS

Desired results	Objectives - specific steps	Link to Strategic Plan	Completion Date
Implement a priority-based budgeting program	Educate and involve key stakeholders and public on the County's budget and priority setting process	Transformative Government 2.1	Completed but ongoing
	Further refinement and analysis of PBB data based on updated strategic plan	Transformative Government 2.1	Program and scoring updates planned for 2023-2024
	Realign the County Budget with updated strategic plan using Priority Based Budgeting	Transformative Government 2.1	November 2023 – February 2024
Full implementation of the Munis ERP system and link to performance measurement	Conclude with implementation of the basic functionality of all purchased modules	Transformative Government 2.1	4th quarter 2023
	Build out of all implemented modules and accumulation and analysis of related data	Transformative Government 2.1	Ongoing
	Continue to expand Munis Enterprise Asset Management to Central Services Department	Transformative Government 2.1	December 2024
Implement GASB accounting standards	Implement GASB Statement 96, <i>Subscription Based Information Technology Arrangements</i>	Guiding Principles	January 2023 – April 2024
Strengthen the County's creditworthiness and ability to secure low interest rates on bond borrowing	Meet or exceed the County's fund balance policy	Guiding Principles	Ongoing
Strengthen the County's creditworthiness and ability to secure low	Create and revise strong financial policies	Guiding Principles	Ongoing
	Maintain and improve the County's strong bond rating	Guiding Principles	Ongoing

interest rates on bond borrowing	Implement/maintain financial forecasting system	Transformative Government 2.1	Completed but ongoing
Assist the County Administrator with implementing comprehensive plan	Consolidate receipting of electronic payments	Transformative Government 2.1	December 2023

#### PROGRAM EVALUATION

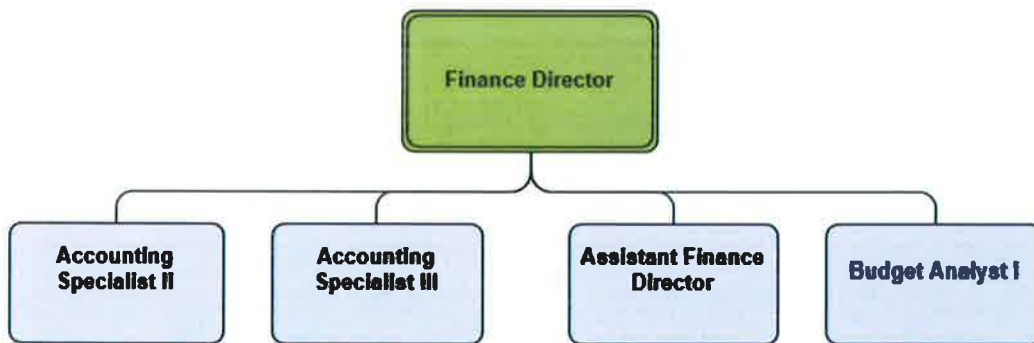
Program/Service Description	Output Measures			How outputs translate to desired outcomes
	2022	2023 (Est)	2024 (Est)	
Number of vendor payments (checks/EFT)	11,020	11,300	11,500	<ol style="list-style-type: none"> <li>1. Consolidation of vendor payments to purchasing card to earn rebates</li> <li>2. Electronic payments to vendors where purchasing card is not available</li> <li>3. Vendors receive payments faster and more efficiently</li> <li>4. Maintain positive vendor relationships</li> </ol>
Number of payments to employees	11,608	11,800	11,900	Employees are paid timely and accurately
Number of employees paid	817	820	825	
Ensure accuracy of financial information (number of audit adjustments)	0	0	0	Lack of audit adjustments and audit findings means that departments, oversight committees and the Board of Supervisors are getting timely and accurate information on which to base important financial decisions. Responsible financial management also means that important programs involving outside funding remain intact, while strengthening our ability to secure new future programs.
Ensure integrity of data collection systems and prevention of fraud (number of audit findings)	0	0	0	
Achievement of ACFR award	Yes	Yes	Yes	Adhering to the highest financial standards in the government reporting industry means that our bondholders are getting the best information possible, and that our rating remains as high as possible so that our taxpayers get the lowest interest rate offered by the market when the County seeks to issue bonds.
Achievement of Budget award	Yes	Yes	Yes	
Bond rating	Aa2	Aa2	Aa2	
Fund balance goal met	Yes	Yes	Yes	

## FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

Achievement of goals for the 2022 and 2023 fiscal years are as follows:

- Assisted the Administrator to develop the 2024 budget. The County submitted the 2023 budget to the Governmental Finance Officers Association (GFOA) and has received their Distinguished Budget Presentation Awards Program again this year.
- The County has submitted for and been awarded the Certificate for Excellence in Financial Reporting from the GFOA for its Annual Comprehensive Financial Report (ACFR) for 2022. This is the eleventh consecutive year that the County has achieved this award.
- Continued implementation of the Munis financial accounting software. The County has upgraded to version 2019.1. Ongoing efforts include implementing the Enterprise Asset Management system which is an enhanced work ticket system that tracks all County assets, maps them in our GIS software, and tracks and schedules maintenance and replacement intervals as well as repairs and depreciation. The Parks Department has implemented EAM and Central Services will resume its implementation during 2024.
- Implemented GASB Statement No. 87 – *Leases*.
- Ongoing efforts to consolidate the number of transactions processed by the Finance Department by exploiting the use of our Purchasing Card program will lead to fewer transactions processed in the future.
- Issued 2021A and 2022A General Obligation Bonds and maintained the County's outstanding Aa2 bond rating.
- Assisted the County Administrator in administering, tracking and reporting ARPA funding.

## DEPARTMENT ORGANIZATIONAL CHART



# Finance Department

## Financial Summary

	2022 Actual	2023 Estimate	2023 Amended Budget	2024 Budget	Change from 2023 Amended Budget	
					\$	%
<b>Revenues</b>						
Intergovernmental Revenue	25,189	50,150	50,150	50,160	10	0.02%
Public Charges	23,307	489,610	489,610	494,760	5,150	1.05%
Intergovernmental Charges	-	-	-	-	-	0.00%
Misc. Revenue	-	-	-	-	-	0.00%
Other Financing Sources	-	-	-	-	-	0.00%
<b>Total Revenues</b>	<b>48,497</b>	<b>539,760</b>	<b>539,760</b>	<b>544,920</b>	<b>5,160</b>	<b>0.96%</b>
<b>Expenditures</b>						
Personnel Expenses	527,563	554,990	554,990	559,447	4,457	0.80%
Purchased Services	29,396	30,662	30,662	34,006	3,344	10.91%
Operating Costs	39,601	554,245	554,245	561,675	7,430	1.34%
Interdept. Charges	15,433	16,167	16,167	19,040	2,873	17.77%
Other Expenses	3,921	4,726	4,726	4,569	(157)	-3.32%
Capital Items	101,861	15,000	15,000	-	(15,000)	-100.00%
Other Financing Uses	22,563	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>740,337</b>	<b>1,175,790</b>	<b>1,175,790</b>	<b>1,178,737</b>	<b>2,947</b>	<b>0.25%</b>
<b>Property Taxes</b>	<b>542,696</b>	<b>621,030</b>	<b>621,030</b>	<b>633,817</b>	<b>12,787</b>	<b>2.06%</b>
<b>Addition to (Use of) Fund Balance</b>	<b>(149,145)</b>	<b>(15,000)</b>	<b>(15,000)</b>	<b>-</b>		

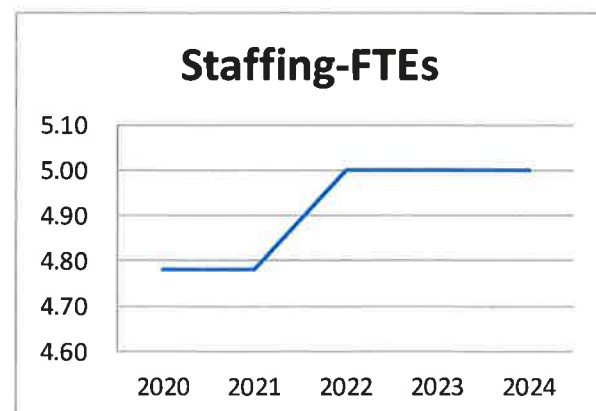
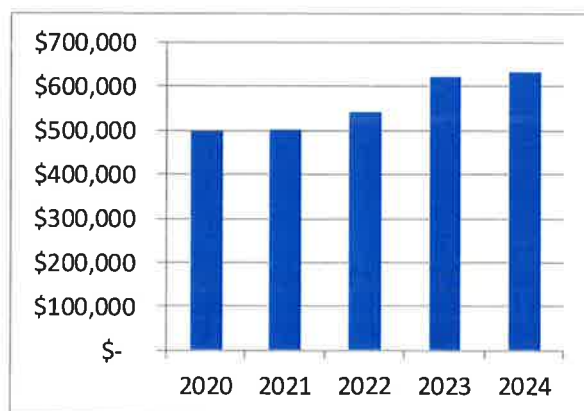
## Summary Highlights:

The 2024 budget provides \$633,817 in tax levy, which is a \$12,787 increase in levy from the 2023 amended budget. The increase is mainly due to costs rising in response to new accounting standards.

## Summary of Capital Items:

None

## Summary of Property Tax Levy and FTEs



**Finance Department-2024 BUDGET**

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
<b>12201 -Finance</b>								
<b>REVENUES</b>								
411100		General Property Taxes	542,696	310,515	621,030	621,030	633,817	-
412100		Sales Taxes From County	189	73	150	150	160	-
424001	22218	Federal Grants	25,000	-	50,000	50,000	50,000	-
451004		Garnishment Fees	-	-	45	45	-	-
451005		Child Support Fees	686	316	750	750	700	-
451312		Emp Payroll Charges	59	10	110	110	60	-
486002		Unclaimed Funds Revenue	-	42,457	-	-	-	-
699999		Budgetary Fund Balance	-	-	15,000	15,000	-	-
<b>REVENUES TOTAL</b>			<b>568,630</b>	<b>353,371</b>	<b>687,085</b>	<b>687,085</b>	<b>684,737</b>	-
<b>EXPENDITURES</b>								
511110		Salary-Permanent Regular	215,328	110,604	224,538	224,538	237,284	-
511210		Wages-Regular	182,624	85,564	177,653	177,653	185,230	-
511220		Wages-Overtime	1,348	10	2,426	2,426	2,126	-
511330		Wages-Longevity Pay	881	-	600	600	660	-
<b>SALARIES TOTAL</b>			<b>400,182</b>	<b>196,179</b>	<b>405,216</b>	<b>405,216</b>	<b>425,300</b>	-
512141		Social Security	28,576	14,288	28,647	28,647	31,182	-
512142		Retirement (Employer)	24,788	13,340	27,555	27,555	29,722	-
512144		Health Insurance	66,093	35,154	89,063	89,063	65,832	-
512145		Life Insurance	186	81	165	165	160	-
512151		HSA Contribution	4,063	-	-	-	2,907	-
512153		HRA Contribution	-	1,950	2,000	-	-	-
512173		Dental Insurance	3,677	2,172	4,344	4,344	4,344	-
<b>FRINGE TOTAL</b>			<b>127,382</b>	<b>66,986</b>	<b>151,774</b>	<b>149,774</b>	<b>134,147</b>	-
<b>TOTAL SALARIES AND FRINGES</b>			<b>527,563</b>	<b>263,164</b>	<b>556,990</b>	<b>554,990</b>	<b>559,447</b>	-
521213		Accounting & Auditing	13,728	11,296	23,392	23,392	26,456	-
521219		Other Professional Serv	12,285	6,546	3,720	3,720	3,750	-
521296		Computer Support	3,383	1,088	3,550	3,550	3,800	-
531303		Computer Equipmt & Software	1,877	4,011	4,200	1,500	1,500	-
531303	22218	Computer Equipmt & Software	25,000	20,288	50,000	50,000	50,000	-
531311		Postage & Box Rent	2,535	1,701	2,400	2,400	2,600	-
531312		Office Supplies	867	534	2,600	2,600	2,600	-
531313		Printing & Duplicating	1,363	-	1,200	1,200	1,400	-
531321		Publication Of Legal Notice	57	-	-	-	-	-
531324		Membership Dues	790	796	1,000	1,000	1,150	-
531326		Advertising	212	-	-	-	-	-
532325		Registration	2,684	1,270	2,340	2,340	3,425	-
532332		Mileage	121	36	-	-	100	-
532334		Commercial Travel	663	1,215	1,200	1,200	1,200	-
532335		Meals	84	151	300	300	300	-
532336		Lodging	2,352	1,581	2,200	2,200	2,200	-
532339		Other Travel & Tolls	218	56	56	-	200	-
533225		Telephone & Fax	-	-	100	100	-	-
535242		Maintain Machinery & Equip	778	526	700	700	1,000	-
571004		IP Telephony Allocation	562	266	531	531	602	-
571005		Duplicating Allocation	9	226	452	452	14	-
571009		MIS PC Group Allocation	11,310	5,706	11,413	11,413	13,799	-
571010		MIS Systems Grp Alloc(ISIS)	3,551	1,886	3,771	3,771	4,625	-
591519		Other Insurance	3,921	2,095	4,726	4,726	4,569	-
<b>OPERATING EXPENDITURES</b>			<b>88,350</b>	<b>61,273</b>	<b>119,851</b>	<b>117,095</b>	<b>125,290</b>	-
594818		Capital Computer	101,861	4,922	15,000	15,000	-	-
<b>CAPITAL OUTLAY EXPENDITURES</b>			<b>101,861</b>	<b>4,922</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	-
<b>EXPENDITURES TOTAL</b>			<b>717,775</b>	<b>329,359</b>	<b>691,841</b>	<b>687,085</b>	<b>684,737</b>	-
<b>REVENUES</b>			<b>568,630</b>	<b>353,371</b>	<b>687,085</b>	<b>687,085</b>	<b>684,737</b>	-
<b>EXPENDITURES</b>			<b>717,775</b>	<b>329,359</b>	<b>691,841</b>	<b>687,085</b>	<b>684,737</b>	-
<b>TOTAL BUSINESS UNIT-12201 -Finance</b>			<b>149,145</b>	<b>(24,012)</b>	<b>4,756</b>	<b>-</b>	<b>-</b>	-

**12202 -Dental Insurance Allocation**

**REVENUES**

451026	Retiree Ins Premium Recovery	19,533	12,299	15,000	15,000	20,000	-
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**Finance Department-2024 BUDGET**

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
451032		Cobra Premium Recovery	3,029	1,105	2,600	2,600	3,000	-
451043		County Board Premiums	-	302	1,105	1,105	1,000	-
451045		Employee Premiums	-	219,154	470,000	470,000	470,000	-
<b>REVENUES TOTAL</b>			<b>22,563</b>	<b>232,860</b>	<b>488,705</b>	<b>488,705</b>	<b>494,000</b>	<b>-</b>
<b>EXPENDITURES</b>								
599951		Year End Alloc	3,979	-	-	-	-	-
599982		Retiree Dental Claims	13,884	10,060	12,000	12,000	12,000	-
599984		Cobra Dental Claims	3,014	134	6,000	6,000	6,000	-
599986		Administrative Fees Dental	-	12,022	24,000	24,000	24,000	-
599989		Employee Dental Claims	-	169,899	445,605	445,605	450,300	-
599992		Administrative Dental Retiree	1,686	660	1,100	1,100	1,700	-
<b>OPERATING EXPENDITURES</b>			<b>22,563</b>	<b>192,776</b>	<b>488,705</b>	<b>488,705</b>	<b>494,000</b>	<b>-</b>
<b>EXPENDITURES TOTAL</b>			<b>22,563</b>	<b>192,776</b>	<b>488,705</b>	<b>488,705</b>	<b>494,000</b>	<b>-</b>
<b>REVENUES</b>			<b>22,563</b>	<b>232,860</b>	<b>488,705</b>	<b>488,705</b>	<b>494,000</b>	<b>-</b>
<b>EXPENDITURES</b>			<b>22,563</b>	<b>192,776</b>	<b>488,705</b>	<b>488,705</b>	<b>494,000</b>	<b>-</b>
<b>TOTAL BUSINESS UNIT-12202 -Dental Insurance Allocati</b>			<b>(0)</b>	<b>(40,084)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES</b>			<b>591,192</b>	<b>586,232</b>	<b>1,175,790</b>	<b>1,175,790</b>	<b>1,178,737</b>	<b>-</b>
<b>EXPENDITURES</b>			<b>740,337</b>	<b>522,135</b>	<b>1,180,546</b>	<b>1,175,790</b>	<b>1,178,737</b>	<b>-</b>
<b>TOTAL Finance Department DEPARTMENT</b>			<b>149,145</b>	<b>(64,096)</b>	<b>4,756</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Fleet Management

## Financial Summary

	2022 Actual	2023 Estimate	2023 Amended Budget	2024 Budget	Change from 2023 Amended Budget	
					\$	%
<b>Revenues</b>						
Intergovernmental Charges	82,831	58,097	58,097	85,876	27,779	100.00%
Miscellaneous Revenues	235,887	-	-	300,000		
Other Financing Sources	286,000	186,000	186,000	-	(186,000)	100.00%
Total Revenues	604,718	244,097	244,097	385,876	(158,221)	-
<b>Expenditures</b>						
Purchased Services	4,597	58,097	58,097	67,287	9,190	100.00%
Operating Costs	335,158	-	-	-	-	0.00%
Other Expenses	13,369	-	-	18,589	18,589	100.00%
Capital Items	-	186,000	186,000	300,000	114,000	-
Total Expenditures	353,124	244,097	244,097	385,876	27,779	-
Property Taxes	-	-	-	-	-	-
Addition to (Use of) Fund Balance	251,594	-	-	-		

## Summary Highlights:

The Fleet Management Fund is responsible for accounting for the County fleet. The Fleet Management Program began in 2020.

**Fleet-2024 BUDGET**

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
<b>710 -Fleet</b>								
<b>REVENUES</b>								
611103		Operating Transfer In	286,000	-	250,000	250,000	-	-
<b>REVENUES TOTAL</b>			<b>286,000</b>	<b>-</b>	<b>250,000</b>	<b>250,000</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>								
594811		Capital Automobiles	-	-	250,000	250,000	-	-
		CAPITAL OUTLAY EXPENDITURES	-	-	250,000	250,000	-	-
<b>EXPENDITURES TOTAL</b>			<b>-</b>	<b>-</b>	<b>250,000</b>	<b>250,000</b>	<b>-</b>	<b>-</b>
<b>REVENUES</b>			<b>286,000</b>	<b>-</b>	<b>250,000</b>	<b>250,000</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>			<b>-</b>	<b>-</b>	<b>250,000</b>	<b>250,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL BUSINESS UNIT-710 -Fleet</b>			<b>(286,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>71001370-Fleet Mgmt-Admin</b>								
<b>REVENUES</b>								
483009		Sale of Vehicles	-	-	200,000	200,000	300,000	-
474135		County Fleet Billed	-	-	-	-	607	-
<b>REVENUES TOTAL</b>			<b>-</b>	<b>-</b>	<b>200,000</b>	<b>200,000</b>	<b>300,607</b>	<b>-</b>
<b>EXPENDITURES</b>								
529642		Purchased Services	-	-	1,723	1,723	-	-
561541		Depreciation	6,016	-	-	-	-	-
591519		Other Insurance	480	286	505	505	606	-
		OPERATING EXPENDITURES	6,497	286	2,228	2,228	606	-
594811		Capital Automobiles	-	-	200,000	200,000	300,000	-
		CAPITAL OUTLAY EXPENDITURES	-	-	200,000	200,000	300,000	-
<b>EXPENDITURES TOTAL</b>			<b>6,497</b>	<b>286</b>	<b>202,228</b>	<b>202,228</b>	<b>300,606</b>	<b>-</b>
<b>REVENUES</b>			<b>-</b>	<b>-</b>	<b>200,000</b>	<b>200,000</b>	<b>300,607</b>	<b>-</b>
<b>EXPENDITURES</b>			<b>6,497</b>	<b>286</b>	<b>202,228</b>	<b>202,228</b>	<b>300,606</b>	<b>-</b>
<b>TOTAL BUSINESS UNIT-71001370-Fleet Mgmt-Admin</b>			<b>6,497</b>	<b>286</b>	<b>2,228</b>	<b>2,228</b>	<b>(1)</b>	<b>-</b>
<b>71001371-Fleet-Central Services</b>								
<b>REVENUES</b>								
474135		County Fleet Billed	801	-	-	-	1,000	-
<b>REVENUES TOTAL</b>			<b>801</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-</b>
<b>EXPENDITURES</b>								
529642		Purchased Services	50	165	-	-	1,000	-
		OPERATING EXPENDITURES	50	165	-	-	1,000	-
<b>EXPENDITURES TOTAL</b>			<b>50</b>	<b>165</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-</b>
<b>REVENUES</b>			<b>801</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-</b>
<b>EXPENDITURES</b>			<b>50</b>	<b>165</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-</b>
<b>TOTAL BUSINESS UNIT-71001371-Fleet-Central Services</b>			<b>(751)</b>	<b>165</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>71001378-Fleet Mgmt-Economic Developmen</b>								
<b>REVENUES</b>								
474135		County Fleet Billed	1,831	-	-	-	1,900	-
483009		Sale of Vehicles	23,050	-	-	-	-	-
<b>REVENUES TOTAL</b>			<b>24,881</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,900</b>	<b>-</b>
<b>EXPENDITURES</b>								
529642		Purchased Services	49	690	1,369	1,369	1,420	-
561541		Depreciation	6,764	-	-	-	-	-

**Fleet-2024 BUDGET**

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
561547		Disposal	13,951	-	-	-	-	-
591519		Other Insurance	382	226	401	401	480	-
		OPERATING EXPENDITURES	21,147	916	1,770	1,770	1,900	-
		EXPENDITURES TOTAL	21,147	916	1,770	1,770	1,900	-
		REVENUES	24,881	-	-	-	1,900	-
		EXPENDITURES	21,147	916	1,770	1,770	1,900	-
TOTAL BUSINESS UNIT-71001378-Fleet Mgmt-Economic D			(3,735)	916	1,770	1,770	-	-

**71001379-Fleet Mgmt-Emergency Mgmt**

<b>REVENUES</b>								
474135		County Fleet Billed	192	-	-	-	1,000	-
		REVENUES TOTAL	192	-	-	-	1,000	-
<b>EXPENDITURES</b>								
529642		Purchased Services	-	50	1,723	1,723	394	-
561541		Depreciation	6,016	-	-	-	-	-
591519		Other Insurance	480	286	505	505	606	-
		OPERATING EXPENDITURES	6,497	336	2,228	2,228	1,000	-
		EXPENDITURES TOTAL	6,497	336	2,228	2,228	1,000	-
		REVENUES	192	-	-	-	1,000	-
		EXPENDITURES	6,497	336	2,228	2,228	1,000	-
TOTAL BUSINESS UNIT-71001379-Fleet Mgmt-Emergency			6,305	336	2,228	2,228	-	-

**71001383-Fleet Mgmt-Human Services**

<b>REVENUES</b>								
474135		County Fleet Billed	72,562	-	55,000	55,000	71,884	-
483009		Sale of Vehicles	212,837	-	-	-	-	-
		REVENUES TOTAL	285,399	-	55,000	55,000	71,884	-
<b>EXPENDITURES</b>								
529642		Purchased Services	4,355	2,970	34,056	34,056	58,171	-
561541		Depreciation	148,160	-	-	-	-	-
561547		Disposal	122,672	-	-	-	-	-
591519		Other Insurance	9,504	6,467	9,979	9,979	13,713	-
		OPERATING EXPENDITURES	284,690	9,437	44,035	44,035	71,884	-
		EXPENDITURES TOTAL	284,690	9,437	44,035	44,035	71,884	-
		REVENUES	285,399	-	55,000	55,000	71,884	-
		EXPENDITURES	284,690	9,437	44,035	44,035	71,884	-
TOTAL BUSINESS UNIT-71001383-Fleet Mgmt-Human Ser			(709)	9,437	(10,965)	(10,965)	-	-

**71001384-Fleet Mgmt-Land & Water Consv**

<b>REVENUES</b>								
474135		County Fleet Billed	785	-	2,600	2,600	2,600	-
		REVENUES TOTAL	785	-	2,600	2,600	2,600	-
<b>EXPENDITURES</b>								
529642		Purchased Services	50	115	1,723	1,723	1,994	-
561541		Depreciation	6,016	-	-	-	-	-
591519		Other Insurance	480	286	505	505	606	-
		OPERATING EXPENDITURES	6,547	401	2,228	2,228	2,600	-
		EXPENDITURES TOTAL	6,547	401	2,228	2,228	2,600	-
		REVENUES	785	-	2,600	2,600	2,600	-
		EXPENDITURES	6,547	401	2,228	2,228	2,600	-

**Fleet-2024 BUDGET**

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
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<b>TOTAL BUSINESS UNIT-71001384-Fleet Mgmt-Land &amp; Water</b>			<b>5,761</b>	<b>401</b>	<b>(372)</b>	<b>(372)</b>	<b>-</b>	<b>-</b>
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**71001385-Fleet Mgmt-Land Information**

**REVENUES**

474135	County Fleet Billed	-	-	780	780	800	-
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<b>REVENUES TOTAL</b>		<b>-</b>	<b>-</b>	<b>780</b>	<b>780</b>	<b>800</b>	<b>-</b>
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**EXPENDITURES**

529642	Purchased Services	-	-	-	-	800	-
	OPERATING EXPENDITURES	-	-	-	-	800	-

<b>EXPENDITURES TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>800</b>	<b>-</b>
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<b>REVENUES</b>		<b>-</b>	<b>-</b>	<b>780</b>	<b>780</b>	<b>800</b>	<b>-</b>
<b>EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>800</b>	<b>-</b>

<b>TOTAL BUSINESS UNIT-71001385-Fleet Mgmt-Land Information</b>			<b>-</b>	<b>-</b>	<b>(780)</b>	<b>(780)</b>	<b>-</b>	<b>-</b>
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**71001389-Fleet Mgmt-Parks Department**

**REVENUES**

474135	County Fleet Billed	-	-	-	-	886	-
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<b>REVENUES TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>886</b>	<b>-</b>
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**EXPENDITURES**

529642	Purchased Services	-	2,497	2,522	2,522	-	-
561541	Depreciation	8,790	-	-	-	-	-
591519	Other Insurance	703	418	739	739	886	-
	OPERATING EXPENDITURES	9,493	2,915	3,261	3,261	886	-

<b>EXPENDITURES TOTAL</b>		<b>9,493</b>	<b>2,915</b>	<b>3,261</b>	<b>3,261</b>	<b>886</b>	<b>-</b>
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<b>REVENUES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>886</b>	<b>-</b>
<b>EXPENDITURES</b>		<b>9,493</b>	<b>2,915</b>	<b>3,261</b>	<b>3,261</b>	<b>886</b>	<b>-</b>

<b>TOTAL BUSINESS UNIT-71001389-Fleet Mgmt-Parks Department</b>			<b>9,493</b>	<b>2,915</b>	<b>3,261</b>	<b>3,261</b>	<b>0</b>	<b>-</b>
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**71001390-Fleet Mgmt-Zoning**

**REVENUES**

474135	County Fleet Billed	5,012	-	3,580	3,580	3,500	-
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<b>REVENUES TOTAL</b>		<b>5,012</b>	<b>-</b>	<b>3,580</b>	<b>3,580</b>	<b>3,500</b>	<b>-</b>
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**EXPENDITURES**

529642	Purchased Services	93	-	1,723	1,723	2,894	-
561541	Depreciation	6,016	-	-	-	-	-
591519	Other Insurance	480	286	505	505	606	-
	OPERATING EXPENDITURES	6,590	286	2,228	2,228	3,500	-

<b>EXPENDITURES TOTAL</b>		<b>6,590</b>	<b>286</b>	<b>2,228</b>	<b>2,228</b>	<b>3,500</b>	<b>-</b>
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<b>REVENUES</b>		<b>5,012</b>	<b>-</b>	<b>3,580</b>	<b>3,580</b>	<b>3,500</b>	<b>-</b>
<b>EXPENDITURES</b>		<b>6,590</b>	<b>286</b>	<b>2,228</b>	<b>2,228</b>	<b>3,500</b>	<b>-</b>

<b>TOTAL BUSINESS UNIT-71001390-Fleet Mgmt-Zoning</b>			<b>1,578</b>	<b>286</b>	<b>(1,352)</b>	<b>(1,352)</b>	<b>-</b>	<b>-</b>
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**71001398-Fleet Mgmt-Health**

**REVENUES**

474135	County Fleet Billed	-	-	-	-	1,700	-
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<b>REVENUES TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,700</b>	<b>-</b>
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**EXPENDITURES**

**Fleet-2024 BUDGET**

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
529642		Purchased Services	-	-	3,078	3,078	616	-
561541		Depreciation	10,756	-	-	-	-	-
591519		Other Insurance	859	511	902	902	1,084	-
		OPERATING EXPENDITURES	11,614	511	3,980	3,980	1,700	-
		EXPENDITURES TOTAL	11,614	511	3,980	3,980	1,700	-
		REVENUES	-	-	-	-	1,700	-
		EXPENDITURES	11,614	511	3,980	3,980	1,700	-
TOTAL BUSINESS UNIT-71001398-Fleet Mgmt-Health			11,614	511	3,980	3,980	-	-
<b>710398 -Fleet-Health Dept</b>								
<b>REVENUES</b>								
474135		County Fleet Billed	1,648	-	-	-	-	-
		REVENUES TOTAL	1,648	-	-	-	-	-
		REVENUES	1,648	-	-	-	-	-
TOTAL BUSINESS UNIT-710398 -Fleet-Health Dept			1,648	-	-	-	-	-
		REVENUES	604,718	-	511,960	511,960	385,877	-
		EXPENDITURES	353,124	15,254	511,960	511,960	385,877	-
TOTAL Internal Service Funds DEPARTMENT			(251,594)	15,254	(0)	(0)	(0)	-

# Capital Projects

## Financial Summary

	2022 Actual	2023 Estimate	2023 Amended Budget	2024 Budget	Change from 2023 Amended Budget	
					\$	%
Revenues						
Intergovernmental Revenue	1,413,487	8,355,000	8,355,000	-	(8,355,000)	-100%
Misc. Revenue	349,778	-	-	-	-	0%
Other Financing Sources	30,635,000	1,200,000	1,200,000	-	(1,200,000)	-100%
Total Revenues	32,398,265	9,555,000	9,555,000	-	(9,555,000)	-
Expenditures						
Personnel Expenses	58,161	-	-	-	-	0%
Purchased Services	85,534	-	-	-	-	0%
Operating Costs	1,905	-	-	-	-	0%
Capital Items	10,446,572	41,618,520	41,618,520	-	(41,618,520)	-100%
Total Expenditures	10,592,172	41,618,520	41,618,520	-	(41,618,520)	-100%
Property Taxes	-	-	-	-	-	-
Addition to (Use of) Fund Balance	21,806,093	(32,063,520)	(32,063,520)	-		

## Summary Highlights:

The County issued series 2021A and 2022A general obligation bonds in the amounts of \$8 million and \$28 million, respectively, for the purpose of improving its Courthouse, Sheriff's department, and Jail. The County will also use \$8.930 million of ARPA funding, \$6.7 million of general fund balance, and \$866,000 of other revenue sources for this purpose. The project is expected to be completed in 2024.

The budget for 2024 currently shows \$0. Remaining project costs will be determined during the year-end close process and a budget adjustment will be made at that time to close out the project.

## Summary of Capital Items:

None.

# Capital Projects

A capital project is defined as an active or proposed non-recurrent expenditure of \$5,000 or greater in one or more specified plan years for permanent fixed assets (building, land, improvement, technology equipment and installation) which has a significant useful life or extends the useful life of an existing fixed asset.

The County prepares a five-year capital improvement plan which provides comprehensive planning, budgeting stability and analysis of the long-range capital needs of the County.

Operational impacts of capital projects indicate the annual on-going and one-time costs or savings associated with implementing the capital project. The additional ongoing impacts are included in the departments' operating budget requests. This includes providing for additional personnel, operating cost, needed fixed assets or and new/additional revenues to be achieved. Cost savings are also identified in the department's budgets if base budget costs can be reduced, or cost increases are offset or avoided.

The County typically accounts for capital items within the department's budgets except for certain capital projects.

In 2020, the County bonded for upgrades to its 911 communications system, county-wide broadband enhancements, and improvements to the County's south campus. The south campus and 911 infrastructure projects were completed in 2022.

Also in 2022, the County began work on renovating its Courthouse, Sheriff complex and jail. This includes 2 bond issues of \$8 million and \$28 million, ARPA funds of \$8.830 million and approximately \$5.6 million of fund balance with the project expecting to cost approximately \$50 million. This project is expected to be completed by the end of 2024.

The 2024 budget includes \$0 budgeted in the Capital Projects Fund. The amount remaining for the Courthouse/Sheriff/Jail complex improvements at the end of 2023 will be included in a budget adjustment after the year is closed.

# 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
Administration	11101	594810	22202	Broadband Infrastructure	1,015,000	1,015,000	1,015,000	-	-	-	-	GG
Administration Total:					1,015,000	1,015,000	1,015,000	-	-	-	-	GG
Register of Deeds	13001	594810		Replace Printer/Copier/Scanner/Fax	10,000	-	-	-	-	-	-	GG
Register of Deeds Total:					10,000	-	-	-	-	-	-	GG
Land Information	12503	594819		Plotter/Scanner	10,000	10,000	10,000	-	-	-	-	GG
Land Information	12503	594820		Arc GIS Portal Implementation Consultant	10,000	10,000	10,000	-	-	-	-	GG
Land Information	12503	594819		NG 911 Data	5,000	5,000	5,000	-	-	-	-	GG
Land Information	12503	594819		ROD Back Indexing	25,000	25,000	25,000	-	-	-	-	GG
Land Information Total:					50,000	50,000	50,000	-	-	-	-	GG
Sheriff	13101	594818		Coban Server Replacement	30,000	30,000	-	-	-	30,000	-	PS
Sheriff	13101	594811		Replace Patrol SUVs (6)	480,000	-	-	-	-	-	-	PS
Sheriff	13107	594810		Big Joe Straddle Lift	17,000	17,000	-	-	-	17,000	-	PS
Sheriff	13101	594818		CIS Interface for N-Dex	30,000	-	-	-	-	-	-	PS
Sheriff	13101	594818		UPS System for Computers	30,000	-	-	-	-	-	-	PS
Sheriff	13101	594810		Axon Flex Body Cameras	7,391	7,391	-	-	-	7,391	-	PS
Sheriff	13101	594818		Evidence Server	7,936	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	-	-	-	50,000	-	PS
Sheriff	13108	594810		Installment #1 of 3 for Jail yard	50,000	50,000	50,000	-	-	7,100	-	PS
Sheriff	13114	594811		Replacement vehicle for Drug Task Force	25,000	25,000	25,000	-	-	-	-	PS
Sheriff Total:					734,427	194,427	75,000	-	-	119,427	-	PS
Parks	12810	594821	28101	Interurban Phase III Bridge Construction	782,064	782,064	450,000	332,064	-	-	-	CR
Parks	12805	594822		Carnes East - Vault Restroom	30,000	30,000	30,000	-	-	-	-	CR
Parks	12811	594821		Dog Park Fencing - Entrance to Area 2/3	30,000	30,000	30,000	-	-	-	-	CR
Parks	12801	594808		Korth Park Connector Trail	65,000	-	-	-	-	-	-	CR
Parks	12801	594810		Upper rock Lake Gate Operator	11,000	11,000	-	-	-	8,138	2,862	CR
Parks	12801	594811		Ford F-450 with plow, salt/sander and full hydraulic system	105,000	105,000	40,000	-	-	-	65,000	CR
Parks	12801	594810		Mower deck	37,000	37,000	15,000	-	-	-	22,000	CR
Parks	12801	594810		Bobcat mini excavator	50,000	50,000	-	-	-	-	50,000	CR
Parks	12801	594810		Banke trailer	8,500	8,500	-	-	-	-	8,500	CR
Parks Total:					1,118,564	1,053,564	565,000	332,064	-	8,138	148,362	
UW Extension	13301	594818		Technology Updates	175,000	-	-	-	-	-	-	CR
UW Extension Total:					175,000	-	-	-	-	-	-	CR
Land & Water Conservation	12407	594816		Conservation easement	202,550	202,550	202,550	-	-	-	-	CD
Land & Water Conservation Total:					202,550	202,550	202,550	-	-	-	-	CD
General Fund totals					3,305,541	2,515,541	1,907,550	332,064	-	127,565	148,362	
Human Services	61169900	594822	65210	Front Desk Remodel	35,000	35,000	-	-	-	-	35,000	HH
Human Services	61169900	594801	65210	Capital programming charges	191,559	191,559	-	-	-	-	191,559	HH
Human Services	62081700	594811	65195	Replacement vehicle for Aging program	83,101	83,101	66,481	-	-	-	16,620	HH
Human Services	61169900	594822	65210	CSP and receiving Intercom System	8,000	8,000	-	-	-	-	8,000	HH
Human Services	61169900	594822	65210	Hillside Entry Way Remodel	25,000	25,000	-	-	-	-	25,000	HH
Human Services	61169900	594822	65210	Flooring Replacement	28,000	-	-	-	-	-	-	HH
Human Services	61169900	594822	65210	North and South Region Kitchen Remodels	26,000	26,000	-	-	-	-	26,000	HH
Human Services Total:					396,660	368,660	66,481	-	-	-	302,179	
Highway-Equipment	53282	594811		Haul Trucks/Plow Equipment	2,075,000	2,075,000	2,075,000	-	-	-	-	PW
Highway-Equipment	53282	594819		Specialty Trucks (sign Truck, Misc.)	350,000	350,000	350,000	-	-	-	-	PW
Highway-Equipment	53282	594819		Small Trucks (Pickups, Van, SUV)	200,000	200,000	200,000	-	-	-	-	PW
Highway-Equipment	53282	594819		Support Equipment-Rollers/Misc.	250,000	250,000	250,000	-	-	-	-	PW
Highway Equipment Total:					2,875,000	2,875,000	2,875,000	-	-	-	-	
Highway-Projects	53312			CTH K (Rock County Line - Jefferson)	3,100,000	3,100,000	-	-	-	-	3,100,000	PW
Highway-Projects	53312			CTH O or CHT H (Dane County - CTH B)	700,000	700,000	-	-	-	-	700,000	PW
Highway Project Total:					3,800,000	3,800,000	-	-	-	-	3,800,000	

**Capital Projects-2024 BUDGET**

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
<b>4 -Capital Projects</b>								
<b>REVENUES</b>								
424001	22206	Federal Grants	2,600	-	-	-	-	-
424001	22207	Federal Grants	280,877	-	-	-	-	-
424001	22208	Federal Grants	659,160	-	-	-	-	-
424001	22220	Federal Grants	470,850	-	8,355,000	8,355,000	-	-
480102		Misc Reimbursement	-	338,714	-	-	-	-
481001	90010	Interest & Dividends	76,233	31,436	-	-	-	-
481001	90020	Interest & Dividends	60,552	10,576	-	-	-	-
485255		Bug Tussel Bond Fee	40,000	56,889	-	-	-	-
486004		Miscellaneous Revenue	5,000	-	-	-	-	-
611103		Operating Transfer In	2,635,000	-	1,200,000	1,200,000	-	-
699999	90020	Budgetary Fund Balance	-	-	63,520	63,520	-	-
<b>REVENUES TOTAL</b>			<b>4,230,271</b>	<b>437,615</b>	<b>9,618,520</b>	<b>9,618,520</b>	-	-
<b>EXPENDITURES</b>								
521215	90070	Architectural & Engineering	71,500	-	-	-	-	-
521219	90010	Other Professional Serv	11,775	2,050	-	-	-	-
531303	90030	Computer Equipmt & Software	1,905	-	-	-	-	-
<b>OPERATING EXPENDITURES</b>			<b>85,180</b>	<b>2,050</b>	-	-	-	-
594810	90030	Capital Equipment	903,369	418	-	-	-	-
594821	22206	Capital Improvement Land	2,600	-	-	-	-	-
594821	90020	Capital Improvement Land	-	-	16,750	16,750	-	-
594822	22207	Capital Improvement Building	280,877	-	-	-	-	-
594822	22208	Capital Improvement Building	659,160	-	-	-	-	-
594822	22220	Capital Improvement Building	470,850	3,379,761	40,355,000	40,355,000	-	-
594822	90020	Capital Improvement Building	-	-	46,770	46,770	-	-
594822	90070	Capital Improvement Building	239,350	-	-	-	-	-
<b>CAPITAL OUTLAY EXPENDITURES</b>			<b>2,556,206</b>	<b>3,380,179</b>	<b>40,418,520</b>	<b>40,418,520</b>	-	-
<b>EXPENDITURES TOTAL</b>			<b>2,641,386</b>	<b>3,382,229</b>	<b>40,418,520</b>	<b>40,418,520</b>	-	-
<b>REVENUES</b>			<b>4,230,271</b>	<b>437,615</b>	<b>9,618,520</b>	<b>9,618,520</b>	-	-
<b>EXPENDITURES</b>			<b>2,641,386</b>	<b>3,382,229</b>	<b>40,418,520</b>	<b>40,418,520</b>	-	-
<b>TOTAL BUSINESS UNIT-4 -Capital Projects</b>			<b>(1,588,886)</b>	<b>2,944,613</b>	<b>30,800,000</b>	<b>30,800,000</b>	-	-

**49001491-Courthouse Bond Draw #1**

<b>REVENUES</b>								
481001		Interest & Dividends	107,347	34,253	-	-	-	-
481004		Fair Market Value Adjustment	60,647	99,701	-	-	-	-
699999		Budgetary Fund Balance	-	-	32,000,000	32,000,000	-	-
<b>REVENUES TOTAL</b>			<b>167,994</b>	<b>133,954</b>	<b>32,000,000</b>	<b>32,000,000</b>	-	-
<b>EXPENDITURES</b>								
511220		Wages-Overtime	118	-	-	-	-	-
511240		Wages-Temporary	53,910	24,053	-	-	-	-
<b>SALARIES TOTAL</b>			<b>54,028</b>	<b>24,053</b>	-	-	-	-
512141		Social Security	4,133	1,840	-	-	-	-
<b>FRINGE TOTAL</b>			<b>4,133</b>	<b>1,840</b>	-	-	-	-
<b>TOTAL SALARIES AND FRINGES</b>			<b>58,161</b>	<b>25,893</b>	-	-	-	-
521232		Investment Advisor Fees	2,259	2,518	-	-	-	-
<b>OPERATING EXPENDITURES</b>			<b>2,259</b>	<b>2,518</b>	-	-	-	-
594830		Bldg-Construction Costs	5,295,683	4,526,363	-	-	-	-
594831		Bldg-Design Fees	1,669,769	103,895	-	-	-	-
594833		Bldg-Owner Moving/Misc Costs	92,868	2,553	-	-	-	-
594834		Bldg-Temporary Office Spaces	277,666	68,847	-	-	-	-
594835		Bldg-Temp Condition of Offices	18,417	-	-	-	-	-
594836		Bldg-Winter Construction Costs	52,045	3,714	-	-	-	-
594840		Bldg-Full Terrazo Repairs	-	876	-	-	-	-
594843		Bldg-Asbestos Abatement/Consul	252,495	-	-	-	-	-
594844		Equip-AV/IT/Telecommunications	84,180	2,889	-	-	-	-
594845		Equip-Fixtures/Furnish, &Equip	-	700	-	-	-	-

**Capital Projects-2024 BUDGET**

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
		CAPITAL OUTLAY EXPENDITURES	7,743,123	4,709,836	-	-	-	-
		EXPENDITURES TOTAL	7,803,544	4,738,246	-	-	-	-
		REVENUES	167,994	133,954	32,000,000	32,000,000	-	-
		EXPENDITURES	7,803,544	4,738,246	-	-	-	-
TOTAL BUSINESS UNIT-49001491-Courthouse Bond Draw			7,635,550	4,604,292	(32,000,000)	(32,000,000)	-	-
<b>49001492-Courthouse Bond Draw #2</b>								
<b>REVENUES</b>								
481001		Interest & Dividends	-	148,640	-	-	-	-
481004		Fair Market Value Adjustment	-	216,615	-	-	-	-
631100		Proceeds Of Bonds	28,000,000	-	-	-	-	-
REVENUES TOTAL			28,000,000	365,255	-	-	-	-
<b>EXPENDITURES</b>								
511220		Wages-Overtime	-	90	-	-	-	-
511240		Wages-Temporary	-	22,765	-	-	-	-
		SALARIES TOTAL	-	22,855	-	-	-	-
512141		Social Security	-	1,749	-	-	-	-
		FRINGE TOTAL	-	1,749	-	-	-	-
TOTAL SALARIES AND FRINGES			-	24,603	-	-	-	-
521232		Investment Advisor Fees	-	3,856	-	-	-	-
593001		Bond Issuance Costs	147,244	-	-	-	-	-
		OPERATING EXPENDITURES	147,244	3,856	-	-	-	-
594830		Bldg-Construction Costs	-	6,194,872	-	250,000	-	-
594831		Bldg-Design Fees	-	245,088	-	-	-	-
594833		Bldg-Owner Moving/Misc Costs	-	3,164	-	-	-	-
594834		Bldg-Temporary Office Spaces	-	57,670	-	-	-	-
594836		Bldg-Winter Construction Costs	-	81,594	-	-	-	-
594844		Equip-AV/IT/Telecommunications	-	897,574	-	100,000	-	-
594845		Equip-Fixtures/Furnish, & Equip	-	9,350	-	850,000	-	-
		CAPITAL OUTLAY EXPENDITURES	-	7,489,311	-	1,200,000	-	-
EXPENDITURES TOTAL			147,244	7,517,771	-	1,200,000	-	-
REVENUES			28,000,000	365,255	-	-	-	-
EXPENDITURES			147,244	7,517,771	-	1,200,000	-	-
TOTAL BUSINESS UNIT-49001492-Courthouse Bond Draw			(27,852,756)	7,152,516	-	1,200,000	-	-
<b>REVENUES</b>								
		REVENUES	32,398,265	936,824	41,618,520	41,618,520	-	-
		EXPENDITURES	10,592,173	15,638,246	40,418,520	41,618,520	-	-
TOTAL Capital Projects and Debt DEPARTMENT			(21,806,092)	14,701,422	(1,200,000)	-	-	-

## Capital Budget - 2024

MIS	77001	594810	VM Server	20,000	20,000	-	-	-	-	20,000	GG
MIS	77001	594810	IBMi EOL Replacement	40,000	40,000	-	-	-	-	40,000	GG
MIS	77001	594810	Switch replacement	125,000	125,000	-	-	-	-	125,000	GG
MIS	77001	594810	Camera Replacement	6,000	6,000	-	-	-	-	6,000	GG
MIS Total:				191,000	191,000	-	-	-	-	191,000	
Fleet	710	594811	Fleet vehicle replacement	300,000	300,000	300,000	-	-	-	-	GG
Fleet Total:				300,000	300,000	300,000	-	-	-	-	
<b>Grand Totals</b>				<b>10,868,201</b>	<b>10,050,201</b>	<b>5,149,031</b>	<b>332,064</b>	<b>-</b>	<b>127,565</b>	<b>4,441,541</b>	
<b>Highway Equipment</b>				<b>2,875,000</b>	<b>2,875,000</b>	<b>2,875,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Highway Project</b>				<b>3,800,000</b>	<b>3,800,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,800,000</b>	
<b>General (Human, MIS, General Gov, Capital Projects, Fleet)</b>				<b>4,193,201</b>	<b>3,375,201</b>	<b>2,274,031</b>	<b>332,064</b>	<b>-</b>	<b>127,565</b>	<b>641,541</b>	
CD			Conservation and Development	202,550	202,550	202,550	-	-	-	-	CD
CR			Culture/Recreation/Education	1,293,564	1,053,564	565,000	332,064	-	8,138	148,362	CR
GG			General Government	1,566,000	1,556,000	1,365,000	-	-	-	191,000	GG
HH			Health and Human Services	396,660	368,660	66,481	-	-	-	302,179	HH
PS			Public Safety	734,427	194,427	75,000	-	-	119,427	-	PS
PW			Public Works	6,675,000	6,675,000	2,875,000	-	-	-	3,800,000	PW
<b>Grand Totals</b>				<b>10,868,201</b>	<b>10,050,201</b>	<b>5,149,031</b>	<b>332,064</b>	<b>-</b>	<b>127,565</b>	<b>4,441,541</b>	

# Capital Finance Plan

(Requests by Departments)

For the Years 2025-2029

Dept #	Program Description	2025	2026	2027	2028	2029	Funding Sources
11	Administration						
	Administration--Capital Tax Levy	-	-	-	-	-	
12	Central Services						
	Central Services -- Capital Tax Levy	-	-	-	-	-	
13	Child Support						
	Replace Printer Ricoh MP C3504		11,000				Tax Levy
	Child Support--Capital Tax Levy	-	11,000	-	-	-	
14	Clerk of Courts						
	Clerk of Courts--Capital Tax Levy	-	-	-	-	-	
15	Corporation Counsel						
	Corporation Counsel--Capital Tax Levy	-	-	-	-	-	
16	County Board						
	County Board--Capital Tax Levy	-	-	-	-	-	
17	County Clerk						
	County Clerk--Capital Tax Levy	-	-	-	-	-	
18	District Attorney						
	District Attorney--Capital Tax Levy	-	-	-	-	-	
19	Economic Development						
	Economic Development--Capital Tax Levy	-	-	-	-	-	
20	Emergency Management						
	Emergency Management--Capital Tax Levy	-	-	-	-	-	
21	Fair Park						
	Fair Park--Capital Tax Levy	-	-	-	-	-	
22	Finance						
	Finance--Capital Tax Levy	-	-	-	-	-	
23	Human Resources						
	Human Resources--Capital Tax Levy	-	-	-	-	-	
24	Land & Water Conservation						
	Land & Water Conservation--Capital Tax Levy	-	-	-	-	-	
25	Land Information						
	Aerial Photo	50,000	-	-	-	-	Program fees

# Capital Finance Plan

(Requests by Departments)

For the Years 2025-2029

Dept #	Program Description	2025	2026	2027	2028	2029	Funding Sources
	ROD Back Indexing	25,000	-	-	-	-	Program fees
	Aerial Photo		-	-	50,000	-	Program fees
	Surveyor Truck		-	-	-	35,000	Tax Levy
	Total Station GPS Unit		-	-	-	25,000	Program fees
	User fees	(75,000)	-	-	(50,000)	(25,000)	
	Land Information--Capital Tax Levy	-	-	-	-	35,000	

<b>27</b>	<b>Medical Examiner</b>						
	Medical Examiner--Capital Tax Levy	-	-	-	-	-	

<b>28</b>	<b>Parks Department</b>						
	Ford F-350 Mowing Truck	53,000	-	-	-	-	Tax Levy/Trade In
	Polaris Ranger 900	21,000	-	-	-	-	Tax Levy/Trade In
	Bobcat S-570 Wheel Skid Loader	60,000	-	-	-	-	Tax Levy/Trade In
	Toro ZeroTurn	17,000	-	-	-	-	Tax Levy/Trade In
	Bobcat Swing Mower Arm	12,000	-	-	-	-	Tax Levy
	Kanow Park - Gate Operator	11,000	-	-	-	-	Tax Levy
	Carlin Weld Restroom	45,000	-	-	-	-	Grant and Donation
	Garman Restoration	100,000	-	-	-	-	Grant and Donation
	Korth Park Connector Trail	50,000	-	-	-	-	Tax Levy
	Interurban Trail	1,770,661	-	-	-	-	Tax Levy/Grant
	BHI Shoreline Restoration	-	25,000	-	-	-	Tax Levy
	Kanow Shoreline Stabilization	-	30,000	-	-	-	Tax Levy
	Parks Shop Lower Shed Concrete Floor	-	20,000	-	-	-	Tax Levy
	Carnes North Connector Trail	-	80,000	-	-	-	Grant and Donation
	Marsh Lake Launch Improvements	-	65,000	-	-	-	Tax Levy/Grant
	Garman Restoration	-	100,000	-	-	-	Grant and Donation
	Dump Truck with Plow and Salt Sleeve	-	80,000	-	-	-	Tax Levy/Trade In
	M6 Kubota Front Mount Mower	-	36,000	-	-	-	Tax Levy/Trade In
	TR5 Suretrack Deck Over Trailer	-	9,000	-	-	-	Tax Levy/Trade In
	TR5 Bobcat Trailer	-	12,000	-	-	-	Tax Levy/Trade In
	Garman Restoration	-	-	100,000	-	-	Grant and Donation
	Glacial River Asphalt Repair	-	-	75,000	-	-	Tax Levy
	Korth Park Exercise Equipment	-	-	50,000	-	-	Tax Levy/Other
	Carnes Barn Restoration	-	-	450,000	-	-	Grant and Donation
	Ford F-350 with Service Body	-	-	35,000	-	-	Tax Levy/Trade In
	Mower	-	-	20,000	-	-	Tax Levy/Trade In
	Trailer with Dovetail	-	-	10,000	-	-	Tax Levy/Trade In
	4-Wheeler	-	-	10,000	-	-	Tax Levy/Trade In
	Park Shop Security Fencing	-	-	-	50,000	-	Tax Levy
	Carnes Barn Restoration Landscaping	-	-	-	75,000	-	Tax Levy
	Holzhueter MTB Trail Build-Out	-	-	-	80,000	-	Tax Levy/Grant
	Garman Restoration	-	-	-	100,000	-	Grant and Donation
	Replace Truck 4	-	-	-	45,000	-	Tax Levy/Trade In
	TR4 Trailer	-	-	-	6,000	-	Tax Levy/Trade In
	Trade In	(75,000)	(61,000)	(16,500)	(16,500)	-	

# Capital Finance Plan

(Requests by Departments)

For the Years 2025-2029

Dept #	Program Description	2025	2026	2027	2028	2029	Funding Sources
	Grant and Donation	(1,561,529)	(200,000)	(550,000)	(140,000)	-	
	User fees	-	-	(25,000)	-	-	
	Parks Department--Capital Tax Levy	503,132	196,000	158,500	199,500	-	-
<b>29 Planning &amp; Zoning</b>							
	Planning & Zoning--Capital Tax Levy	-	-	-	-	-	
<b>30 Register of Deeds</b>							
	Register of Deeds--Capital Tax Levy	-	-	-	-	-	
<b>31 Sheriff</b>							
	Ford Interceptor Squads	504,000	-	-	-	-	Tax Levy/Trade In
	FWE Food Transport Carts	8,500	-	-	-	-	Tax Levy
	Canine Officer	18,000	-	-	-	-	Tax Levy
	UPS for Computers	30,000	-	-	-	-	Tax Levy
	Whitewater Tower Site Move	55,000	-	-	-	-	Tax Levy
	Ixonia Tower Site	-	250,000	-	-	-	Tax Levy
	Ford Interceptor Squads	-	504,000	-	-	-	Tax Levy/Trade In
	Trimble X7 Scanner and R12 Reciever	-	45,000	-	-	-	Tax Levy
	FWE Food Transport Carts	-	8,750	-	-	-	Tax Levy
	Tilt Skillet	-	24,000	-	-	-	Tax Levy
	X-Ray Inspection System	-	30,000	-	-	-	Tax Levy
	Walk Through Metal Detector	-	6,000	-	-	-	Tax Levy
	Ford Interceptor Squads	-	-	555,660	-	-	Tax Levy/Trade In
	Forensics Reveal Software	-	-	7,031	-	-	Tax Levy
	Ford Interceptor Squads	-	-	-	486,210	-	Tax Levy/Trade In
	Ford Interceptor K9 Squad Car	-	-	-	103,318	-	Tax Levy/Trade In
	Ford Interceptor Squads	-	-	-	-	510,457	Tax Levy/Trade In
	Ford Interceptor K9 Squad Car	-	-	-	-	108,483	Tax Levy
	FWE Food Transport Carts	-	-	-	-	8,750	Tax Levy
	Cavity Food Steamers	-	-	-	-	25,000	Tax Levy
	Trade In	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	
	Sheriff--Capital Tax Levy	555,500	807,750	502,691	529,528	592,690	-
<b>32 Treasurer</b>							
	Treasurer--Capital Tax Levy	-	-	-	-	-	
<b>33 UW Extension</b>							
	UW Extension--Capital Tax Levy	-	-	-	-	-	
<b>34 Veterans Services</b>							
	Veterans Services--Capital Tax Levy	-	-	-	-	-	
<b>40 Health</b>							
	Copier/Scanner	-	15,000	-	-	-	Tax Levy
	Health--Capital Tax Levy	-	15,000	-	-	-	

# Capital Finance Plan

(Requests by Departments)

For the Years 2025-2029

Dept #	Program Description	2025	2026	2027	2028	2029	Funding Sources
<b>60</b>	<b>Human Services</b>						
	Human Services--Capital Tax Levy	-	-	-	-	-	
<b>90</b>	<b>Capital Projects</b>						
	Capital Projects--Capital Tax Levy	-	-	-	-	-	
<b>50</b>	<b>Highway Department-Equipment</b>						
	Annual Fleet Turn Over	1,400,000	-	-	-	-	Machinery Fund
	Annual Fleet Turn Over	-	1,400,000	-	-	-	Machinery Fund
	Annual Fleet Turn Over	-	-	1,400,000	-	-	Machinery Fund
	Annual Fleet Turn Over	-	-	-	1,400,000	-	Machinery Fund
	Annual Fleet Turn Over	-	-	-	-	1,400,000	Machinery Fund
	Machinery charges	(1,400,000)	(1,400,000)	(1,400,000)	(1,400,000)	(1,400,000)	
	Highway Department--Capital Tax Levy	-	-	-	-	-	
<b>50</b>	<b>Highway Department-Projects</b>						
	CTH D (Sth 59 - US 18)	3,600,000	-	-	-	-	Tax Levy
	CTH D (Bark River Bridge)	500,000	-	-	-	-	Tax Levy
	CTH Z (CTH CI - Waukesha County)	800,000	-	-	-	-	Tax Levy
	CTH D (US 18 - CTH E)	-	3,600,000	-	-	-	Tax Levy
	CTH H (Walworth County - Village of Palmyra)	-	750,000	-	-	-	Tax Levy
	CTH P (CTH CI - CTH E)	-	-	3,900,000	-	-	Tax Levy
	CTH G (US 12 - STH 19)	-	-	-	2,800,000	-	Tax Levy
	CTH T (CTH Q - City of Watertown)	-	-	-	1,550,000	-	Tax Levy
	CTH X, V	-	-	-	-	3,600,000	Tax Levy
	Highway Department--Capital Tax Levy	4,900,000	4,350,000	3,900,000	4,350,000	3,600,000	
<b>70</b>	<b>MIS Department</b>						
	VM Server	20,000	-	-	-	-	Tax Levy
	Human Services/Highway AP's EOL	75,000	-	-	-	-	Tax Levy
	Replace Cameras	6,000	-	-	-	-	Tax Levy
	VM Server	-	20,000	-	-	-	Tax Levy
	Access Point at Courthouse Replacement	-	50,000	-	-	-	Tax Levy
	Switches and Firewalls EOL	-	325,000	-	-	-	Tax Levy
	Replace Cameras	-	6,000	-	-	-	Tax Levy
	VM Server	-	-	20,000	-	-	Tax Levy
	Window Server Datacenter EOL	-	-	80,000	-	-	Tax Levy
	Access Point at Courthouse Replacement	-	-	55,000	-	-	Tax Levy
	Phone System	-	-	180,000	-	-	Tax Levy
	Replace Cameras	-	-	6,000	-	-	Tax Levy
	VM Server	-	-	-	20,000	-	Tax Levy
	Nimbles EOL Waukesha	-	-	-	85,000	-	Tax Levy
	Vido Storage SAN EOL	-	-	-	110,000	-	Tax Levy
	Replace Cameras	-	-	-	6,000	-	Tax Levy
	VM Server	-	-	-	-	20,000	Tax Levy

# Capital Finance Plan

(Requests by Departments)

For the Years 2025-2029

Dept #	Program Description	2025	2026	2027	2028	2029	Funding Sources
	Nimbles EOL Courthouse/Workforce	-	-	-	-	170,000	Tax Levy
	Replace Cameras	-	-	-	-	6,000	Tax Levy
	MIS--Capital Tax Levy	101,000	401,000	341,000	221,000	196,000	Tax Levy

Capital expenditures	9,231,161	7,501,750	6,953,691	6,966,528	5,908,690
State/federal grants and private donations	(1,561,529)	(200,000)	(550,000)	(140,000)	-
Program fees/user charge/sponsorships	(75,000)	-	(25,000)	(50,000)	(25,000)
Machinery charges	(1,400,000)	(1,400,000)	(1,400,000)	(1,400,000)	(1,400,000)
Trade in	(135,000)	(121,000)	(76,500)	(76,500)	(60,000)
Bond proceeds	-	-	-	-	-
Tax levy	6,059,632	5,780,750	4,902,191	5,300,028	4,423,690
Highway Projects	4,900,000	4,350,000	3,900,000	4,350,000	3,600,000
Other	4,331,161	3,151,750	3,053,691	2,616,528	2,308,690

# General Revenues and Expenditures

## DESCRIPTION

This non-departmental budget consists of the general revenues of the County that cannot be attributed to any one department. This includes the following items:

Sales tax revenue	TIF/TID district dissolution	General fund balance applied (if applicable)
State aid for computer exemptions	Revolving Loan Fund	Bond proceeds applied (if applicable)
State shared revenues	Special purchases by Board	Personal Property Tax Aid

This non-departmental budget also includes the Contingency Account appropriation.

## SUMMARY OF SIGNIFICANT ITEMS

### General Revenues (ORG 11001)

- Property tax—Prior to 2015, the General Fund property taxes were only accounted for in the General Revenues Business Unit. In 2015, the County changed the budget format to include the property taxes in the individual department budgets within the General Fund. The General Revenues org generates levy savings.
- Sales tax—The County anticipates a significant increase in sales tax revenue. The sales tax estimates are based upon past trends. The 2024 budgeted revenue of \$8,600,000 is a \$600,000 (8%) increase from the 2023 Adopted Budget.
- General State Shared Revenues—The County received a preliminary notification from the State about the level of General State Shared Revenue in 2024. Due to changes in legislation, Jefferson County will receive an estimated increase of \$936,265 in shared revenue for 2024. The increase in shared revenue does not show in this area, rather it is shown in the Sheriff's Department budget.
- Utility State Shared Revenues—The County has received a preliminary notification from the State about the level of Utility State Shared Revenue in 2024. The 2024 budgeted revenue of \$1,166,725 is based on the estimates received plus some additional information about current projects in progress. The 2024 budget estimates an additional \$200,000 in Utility State Shared Revenues.
- Dividends on insurance policy—Dividends are based upon prior year estimates received from WMMIC (Wisconsin Municipal Mutual Insurance Company). WMMIC's Board of Directors does not establish dividends until the subsequent year. The estimated amount is \$25,000.
- General Fund Balance—The 2024 Budget utilizes \$750,000 of available General Fund Balance to fund the payment of a health insurance surcharge that was the result of switching providers in 2023. This is the second of a 2 year surcharge payment.
- The State replaced a component of personal property tax with Personal Property Tax Aid in 2019. For 2024, this amount is \$135,305, which is a \$15,106 increase from the 2023 amount of \$120,199.

### Contingency Fund (ORG 11002)

- The 2023 Budget includes a Contingency Fund appropriation of \$443,850 which is a reserve approved to supplement appropriations for expenses as authorized by the Finance Committee or County Board. Per Finance Committee directive, this amount shall be reviewed annually as part of the budget process.
- Per County Board Resolution 2011-97, an amount of \$265,000 was directed to be included in the 2013 Budget as a contingency to pay vested benefits related to employee retirements during the year based on 10% of the vested benefit amounts. Unexpended funds at the end of the year will lapse back into the General Fund and a new contingency for this purpose will be reestablished in the subsequent year's budget. This practice continues to be put in place each budget year. In 2024, this is also included, however with the increase in the amount of vested benefits and using approximately 10% the 2024 amount is at \$300,000.

### Revolving Loan Fund (ORG 11003)

- The County has established a Revolving Loan Fund (RLF) to assist local and prospective business with gap financing options. The County's Economic Development Department administers the RLF and is responsible for determining eligibility of projects for RLF financing. The County has reserved \$443,850 for RLF loans.

### County Farmland Rental (ORG 11004)

- The County owns land that it currently leases for farming. For 2024, this activity was moved from the Land and Water Conservation Department into General Revenues. The County expects to receive \$95,202 for farmland leases in 2024.

# General Revenue and Expenditures

## Financial Summary

	2022 Actual	2023 Estimate	2023 Amended Budget	2024 Budget	Change from 2023 Amended Budget	
					\$	%
<b>Revenues</b>						
Intergovernmental Revenues	11,405,148	10,280,646	10,280,646	11,145,753	865,107	8.41%
Public Charges for Services	250	-	-	-	-	0.00%
Intergovernmental Charges	500	-	-	-	-	0.00%
Miscellaneous Revenues	77,726	50,000	50,000	145,202	95,202	190.40%
Other Financing Sources	1,300,000	1,426,409	1,426,409	443,849	(982,560)	-68.88%
<b>Total Revenues</b>	<b>12,783,624</b>	<b>11,757,055</b>	<b>11,757,055</b>	<b>11,734,804</b>	<b>(22,251)</b>	<b>-0.19%</b>
<b>Expenditures</b>						
Personnal Expenses	2,174	-	-	-	-	#DIV/0!
Purchased Services	2,926	12,452	12,452	-	(12,452)	-100.00%
Other Expenses	-	3,263,183	3,108,432	740,436	(2,367,996)	-76.18%
Capital Items	-	44,004	44,004	-	(44,004)	-100.00%
Other Financing Uses	2,992,555	4,203,796	4,203,796	443,849	(3,759,947)	-89.44%
<b>Total Expenditures</b>	<b>2,997,655</b>	<b>7,523,435</b>	<b>7,368,684</b>	<b>1,184,285</b>	<b>(6,184,399)</b>	<b>-83.93%</b>
<b>Property Taxes</b>	<b>(9,517,427)</b>	<b>(10,967,026)</b>	<b>(10,967,026)</b>	<b>(11,300,519)</b>	<b>(333,493)</b>	<b>3.04%</b>

## Summary Highlights:

The 2024 budget provides \$11,300,519 in tax levy savings, which is a \$333,493 increase in levy from the 2023 amended budget. The General Revenue and Expenditures budget uses \$750,000 of fund balance to pay for the final surcharge for the County's transition between health insurance providers.

**General Revenues & Expenditure-2024 BUDGET**

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
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**11001 -General Revenues**

**REVENUES**

411100	General Property Taxes	(10,180,440)	(5,958,513)	(11,917,026)	(11,917,026)	(12,882,018)	-
411101	Delinquent Prop Tax Adjust	13,012	-	-	-	-	-
412200	Co Sales Tax Collected By St	8,659,702	4,001,778	8,000,000	8,000,000	8,600,000	-
412500	TIF District Dissolution	447,647	-	-	-	-	-
421057	State Aid Computer Exemption	66,641	-	66,488	66,488	66,488	-
421059	Personal Property Aid	137,199	135,305	120,199	120,199	135,305	-
425001	State Shared Revenues	1,177,235	-	1,177,235	1,177,235	2,113,500	-
425002	Utility Shared Revenues	916,725	-	916,725	916,725	1,166,725	-
481002	Dividend On Insurance Policy	25,247	19,316	25,000	25,000	25,000	-
486004	Miscellaneous Revenue	6,840	17,414	-	-	-	-
486010	Rebates	32,553	19,723	25,000	25,000	25,000	-
611103	Operating Transfer In	1,300,000	-	982,559	982,559	-	-
699999	Budgetary Fund Balance	-	-	6,177,223	6,177,223	750,000	-

**REVENUES TOTAL**

<b>2,602,360</b>	<b>(1,764,976)</b>	<b>5,573,402</b>	<b>5,573,402</b>	-	-
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**EXPENDITURES**

512146	Workers Compensation	2,174	-	-	-	-	-
	FRINGE TOTAL	2,174	-	-	-	-	-
521219	Other Professional Serv	-	-	12,452	12,452	-	-
611102	Transfer from General	100,000	-	-	-	-	-
611104	Operating Transfer Out	2,892,555	-	3,759,946	3,759,946	-	-
	OPERATING EXPENDITURES	2,992,555	-	3,772,398	3,772,398	-	-
594808	Capital Land	-	-	44,004	44,004	-	-
	CAPITAL OUTLAY EXPENDITURES	-	-	44,004	44,004	-	-

**EXPENDITURES TOTAL**

<b>2,994,729</b>	-	<b>3,816,402</b>	<b>3,816,402</b>	-	-
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**REVENUES**

**EXPENDITURES**

<b>2,602,360</b>	<b>(1,764,976)</b>	<b>5,573,402</b>	<b>5,573,402</b>	-	-
<b>2,994,729</b>	-	<b>3,816,402</b>	<b>3,816,402</b>	-	-

**TOTAL BUSINESS UNIT-11001 -General Revenues**

<b>392,368</b>	<b>1,764,976</b>	<b>(1,757,000)</b>	<b>(1,757,000)</b>	-	-
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**11002 -Contingency Appropriation**

**REVENUES**

411100	General Property Taxes	650,000	475,000	950,000	950,000	740,436	-
699999	Budgetary Fund Balance	-	-	1,063,183	1,063,183	-	-

**REVENUES TOTAL**

<b>650,000</b>	<b>475,000</b>	<b>2,013,183</b>	<b>2,013,183</b>	<b>740,436</b>	-
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**EXPENDITURES**

599900	Contingency	-	-	500,000	500,000	440,436	-
599901	Contingency Trans General Fund	-	-	-	(87,000)	-	-
599908	Contingency Other	-	-	2,463,183	2,395,433	-	-
599909	Contingency Vested Benefits	-	-	300,000	300,000	300,000	-
	OPERATING EXPENDITURES	-	-	3,263,183	3,108,433	740,436	-

**EXPENDITURES TOTAL**

-	-	<b>3,263,183</b>	<b>3,108,433</b>	<b>740,436</b>	-
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**REVENUES**

**EXPENDITURES**

<b>650,000</b>	<b>475,000</b>	<b>2,013,183</b>	<b>2,013,183</b>	<b>740,436</b>	-
-	-	<b>3,263,183</b>	<b>3,108,433</b>	<b>740,436</b>	-

**TOTAL BUSINESS UNIT-11002 -Contingency Appropriation**

<b>(650,000)</b>	<b>(475,000)</b>	<b>1,250,000</b>	<b>1,095,250</b>	-	-
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**11003 -Revolving Loan Fund**

**REVENUES**

459502	Application Fee	250	-	-	-	-	-
472007	Municipal Other Charges	500	-	-	-	-	-
481001	Interest & Dividends	12,956	7,118	-	-	-	-
481006	Fund Balance Interest	131	54	-	-	-	-
699700	Resv Applied Operating	-	-	443,850	443,850	443,850	-

**REVENUES TOTAL**

<b>13,836</b>	<b>7,172</b>	<b>443,850</b>	<b>443,850</b>	<b>443,850</b>	-
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**General Revenues & Expenditure-2024 BUDGET**

Account Number	Project	Description	2022 Actual	2023 6-Month Actual	2023 Estimated	2023 Amended	2024 Admin	2024 Adopted
<b>EXPENDITURES</b>								
521219		Other Professional Serv	2,926	-	-	-	-	-
594950		Operating Reserve	-	-	443,850	443,850	443,850	-
		OPERATING EXPENDITURES	2,926	-	443,850	443,850	443,850	-
		<b>EXPENDITURES TOTAL</b>	<b>2,926</b>	<b>-</b>	<b>443,850</b>	<b>443,850</b>	<b>443,850</b>	<b>-</b>
		<b>REVENUES</b>	<b>13,836</b>	<b>7,172</b>	<b>443,850</b>	<b>443,850</b>	<b>443,850</b>	<b>-</b>
		<b>EXPENDITURES</b>	<b>2,926</b>	<b>-</b>	<b>443,850</b>	<b>443,850</b>	<b>443,850</b>	<b>-</b>
<b>TOTAL BUSINESS UNIT-11003 -Revolving Loan Fund</b>			<b>(10,910)</b>	<b>(7,172)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<b>REVENUES</b>	<b>3,266,197</b>	<b>(1,282,804)</b>	<b>8,030,435</b>	<b>8,030,435</b>	<b>1,184,286</b>	<b>-</b>
		<b>EXPENDITURES</b>	<b>2,997,655</b>	<b>-</b>	<b>7,523,435</b>	<b>7,368,685</b>	<b>1,184,286</b>	<b>-</b>
<b>TOTAL General Revenues &amp; Expenditure DEPARTMENT</b>			<b>(268,542)</b>	<b>1,282,804</b>	<b>(507,000)</b>	<b>(661,750)</b>	<b>-</b>	<b>-</b>

# Fee Schedule - 2023/2024

\* denotes change from prior year

Departments	Unit	2023 Rate	2024 Rate
<b>Child Support</b>			
Request for Payment Records	Per Year	5.00	5.00
Process NIVD Income Withholdings (Including Unemployment)	Per Request	35.00	35.00
Perform NIVD Account Reconciliations (Affidavit or Certification)	Per Year	35.00	35.00
Reconciliation of Percentage Expressed Orders (NIVD)	Per Year	35.00	35.00
<b>Clerk of Courts</b>			
Mediation Fee		300.00	300.00
Custody Study		1,500.00	1,500.00
Parent Education Program Fee (Based on Ability to Pay)		10-15	10-15
The rest of the fees are set by Statute-Ch. 814.			
<b>Central Duplication-MIS Department</b>			
For Special or Large Projects-Contact for Quotes			
Single-Side Copies	Per Copy	0.025	0.025
Pollbooks	Per Single Side	0.035	0.035
Public-Black and White	Per Copy	0.25	0.25
Laminating	Per Sheet	.35-.65	.35-.65
<b>County Clerk</b>			
Marriage Licenses		110.00	110.00
Marriage Licenses Waiver		25.00	25.00
Marriage Licenses Waiver-Active Military		10.00	10.00
Reissuance or Correction of Marriage License		10.00	10.00
Conservaton License	Per Transaction	0.50	0.50
DMV Temporary License		5.00	5.00
DMV Metal Plates		19.50	19.50
DMV Renewal Stickers		10.00	10.00
DNR, ATV, Boat, Snowmobile		4.00	4.00
County Directory-Includes Tax		2.00	2.00
Passport Fees		25.00	25.00
Passport Picture Fees		12.00	12.00
Elections			
SVRS Reports		Variable	Variable
SVRS Annual Charges-Base, plus Variable		Variable	Variable
Election Cost Reimbursement		Variable	Variable
<b>District Attorney</b>			
Discovery	Page	0.30	0.30
CD/DVD/USB	Each	15.00	15.00
First Offender Program Fee		350.00	350.00
<b>Fair Park</b>			
<b>FACILITIES</b>			
Set-Up Day Prior to Event before 4pm	% of Building Rate	\$ 0.50	\$ 0.50
Set-Up Day Prior to Event after 6pm	% of Building Rate	\$ 0.30	\$ 0.30
Building #2 - Dairy Barn (60'x260'=15,600 sq feet)	Per Day	\$ 624.00	\$ 624.00
Building #2 - With Ties Stalls	Per Day	\$ 675.00	\$ 675.00
Building #2 - With Box Stalls (94 - 10' x 10' Box Stalls)	Per Day	\$ 1,410.00	\$ 1,410.00
Building #2A - Milk House/Parlor (Active Milking)	Per Day	\$ 150.00	\$ 150.00
Building #2A - Milk House/Parlor (Space)	Per Day	\$ 75.00	\$ 75.00
Building #3 - Horse Barn (60'x260'=15,600 sq feet)	Per Day	\$ 624.00	\$ 624.00
Building #3 - With Ties Stalls	Per Day	\$ 675.00	\$ 675.00
Building #3 - With Box Stalls (94 - 10' x 10' Box Stalls)	Per Day	\$ 1,410.00	\$ 1,410.00
Building #5 - Cleary (60'x112'=6,720 sq feet)	Per Day	\$ 336.00	\$ 336.00
Building #6 - Covered Warm-up	Per Day	\$ 256.00	\$ 256.00
Building #6 - Covered Warm-up with Indoor or Outdoor Arena Rental (33% Disc)	Per Day	\$ 169.00	\$ 169.00
Building #7 - Indoor Arena	Per Day	\$ 630.00	\$ 630.00
Building #7 - Indoor Arena with Outdoor Arena Rental (33% Discount)	Per Day	\$ 422.00	\$ 422.00
Building #7 - Indoor Arena (33% of full day)	Per 1/2 Day	\$ 422.00	\$ 422.00
Building #7 - Indoor Arena	Per Hour (2 Hrs Max)	\$ 35.00	\$ 35.00
Building #8 - Draft Horse Barn	Per Day	\$ 375.00	\$ 375.00
Building #8 - Draft Horse Barn with stalls (40-10'x10' stalls)		\$ 600.00	\$ 600.00
Building #11 - Swine (w covered show area)	Per Day	\$ 351.00	\$ 351.00
Building #11A -Jones Annex	Per Day	\$ 300.00	\$ 300.00

# Fee Schedule - 2023/2024

\* denotes change from prior year

Departments	Unit	2023 Rate	2024 Rate
Building #12 - Activity Center	Per Day	\$ 540.00	\$ 540.00
Weekday (Mon-Wed 20% Discount)	Per Day	\$ 432.00	\$ 432.00
Controlled Environment = Heat or Air Conditioning	Per Day	\$ 100.00	\$ 100.00
Building #12A - Kitchen	Per Day	\$ 150.00	\$ 150.00
Building #12A - Kitchen With Activity Center Rental (33% Discount)	Per Day	\$ 100.00	\$ 100.00
Building #13 - Administration Building -Conference Room	Per Day	\$ 90.00	\$ 90.00
Building #13 - Administration Building - Lobby	Per Day	\$ 90.00	\$ 90.00
Building #13 -Administration Building Conference Room/Lobby withActivity Center Rental (33% Discount)	Per Day	\$ 60.00	\$ 60.00
Building #14 - West (40'x160'=6,400 sq feet)	Per Day	\$ 320.00	\$ 320.00
Building #14 - West - with heat	Per Day	\$ 420.00	\$ 420.00
Building #15 - East (56'x160'=8,960 sq feet)	Per Day	\$ 448.00	\$ 448.00
Building #16 - MAP (60' x100' = 6,000 sq ft)	Per Day	\$ 300.00	\$ 300.00
Building #17 - Beef Barn (52'x120' = 6,240 sq ft - Open Air Pole Barn)	Per Day	\$ 250.00	\$ 250.00
Building #18 - Sheep Barn (52'x215' = 11,180 sq ft - Open Air Pole Barn)	Per Day	\$ 335.00	\$ 335.00
Building #19 - Goat Barn (52' x130' = 6,760 - Open Air Pole Barn w 48 pens)	Per Day	\$ 270.00	\$ 270.00
Building #21 - Food Building (25'x25' = 625 sq ft)	Per Day	\$ 225.00	\$ 225.00
Building #22 - Fair Park Grill (20'x30'=600 sq ft)	Per Day	\$ 225.00	\$ 225.00
Building #23 -Grandstand (2000 seats & area within footprint)	Per Day	\$ 1,000.00	\$ 1,000.00
Building #25 - Picnic Pavilion	Per Day	\$ 90.00	\$ 90.00
Building #25 - Picnic Pavilion with camping sites (Prorated based on # of campers	Contact Fair Office		
<b>Outdoor Space</b>			
Outdoor Arena #4 - North (115' x 220')(includes 2 daily arena preps)	Per Day	\$ 150.00	\$ 150.00
Outdoor Arena #9 - West Small (80'x200') (includes 2 daily arena preps)	Per Day	\$ 150.00	\$ 150.00
Outdoor Arena #10 - West Large (150'x250') (includes 2 daily arena preps)	Per Day	\$ 150.00	\$ 150.00
Outdoor Arenas #4 or #9 or #10 (33% Discount)	Per Half Day, Per Arena	\$ 100.00	\$ 100.00
Outdoor Arena s #4 or #9 or #10	Per Hour (2 Hour Min/M	\$ 35.00	\$ 35.00
Outdoor Event Space	sq.ft. per day	\$0.02	\$0.02
<b>Animal Event Support</b>			
Individual Livestock Pens - JCFP Staff set up/take down (Sheep/Hog/Goat)	Per Stall	\$ 12.00	\$ 12.00
Individual Livestock Pens - Promotor set up/take down (Sheep/Hog/Goat)	Per Stall	\$ 6.00	\$ 6.00
Individual Livestock Gates (Small/Large)	per piece	\$ 2.00	\$ 2.00
Individual Horse Stalls (JCFP Staff set up)	per stall	\$ 20.00	\$ 20.00
Shavings (Bag) - Bulk Order	Current Rates	TBD	TBD
Shavings (Bag) - Delivered to stall	Current Rate plus Labor	TBD	TBD
Cage/Hole (JCFP Set-up/Tear-down)	Each	\$ 2.00	\$ 2.00
Cage/Hole (Promoter Set-up/Tear-down)	Each	\$ 1.00	\$ 1.00
Arena Prep (Drag/Roll/Water)	Per Prep	\$ 30.00	\$ 30.00
Animal Footing	TBD	Market Rate	Market Rate
Manure Dumpster Fee (includes removal from Bldg./site)	Per 20 yd. Dumpster	Market Rate	Market Rate
<b>Event Support</b>			
Copies	Per Page	\$ 0.25	\$ 0.25
Table (JCFP Set-up/take-down)	Each	\$ 7.00	\$ 7.00
Table (Promoter Set-up/take-down) (Bar-Picnic-Spool -Square-Round)	Each	\$ 5.00	\$ 5.00
Chair (JCFP set-up/take-down)	Each	\$ 2.00	\$ 2.00
Chair (Promoter set-up/take-down)	Each	\$ 1.00	\$ 1.00
Pipe & Drape (10' x 8' sections)	Per section	\$ 20.00	\$ 20.00
Bleachers	Per Seat	\$ 0.50	\$ 0.50
Sound Systems - Additional	Per Event/Per Building	\$ 110.00	\$ 110.00
Garbage Dumpster Fee	Per 6 yd. Dumpster	Market Rate	Market Rate
Garbage Dumpster Fee	Per 20 yd. Dumpster	Market Rate	Market Rate
Garbage Fee	Per Ton of Garbage	Market Rate	Market Rate
Recycle Dumpster Fee	Per 20 yd. Dumpster	Market Rate	Market Rate
Recycle Fee	Per Ton of Recycle	Market Rate	Market Rate
Garbage Dumpster Live Loading	TBD	Market Rate	Market Rate
Event Fence/Gates	TBD		
On Site JCFP Staff Labor	Per Hour/Person	Market Rate	Market Rate

# Fee Schedule - 2023/2024

\* denotes change from prior year

Departments	Unit	2023 Rate	2024 Rate
Labor with Bobcat	Per Hour/Person	\$ 120.00	\$ 120.00
10' x 10' Frame Tent	Per Day	\$ 160.00	\$ 160.00
10' x 20' Frame Tent	Per Day	\$ 200.00	\$ 200.00
Trailers			
Office Trailer	Per Day	\$ 90.00	\$ 90.00
Office Trailer with any other facility rental (33% Discount)	Per Day	\$ 60.00	\$ 60.00
Refrigerated Trailer	Per Day	\$ 50.00	\$ 50.00
Refrigerated Cooler (2 Door)	Per Day	\$ 10.00	\$ 10.00
Storage Trailer	Per Day	\$ 20.00	\$ 20.00
Water Trailer	Per Day	\$ 20.00	\$ 20.00
Stages			
Aluminum Stage (includes set-up and stairs)	Per Event	\$ 200.00	\$ 200.00
Stage sections (4x8 sections)	Per Section	\$ 20.00	\$ 20.00
Wood Stage (includes set-up and stairs)	Per Event	\$ 130.00	\$ 130.00
Risers (4x6 sections)	Per Section	\$ 10.00	\$ 10.00
Vendors			
Food & Beverage Vendor Fees (small event - JCFP retains 100% of commission)	Gross Sales	\$ 0.10	\$ 0.10
Food & Beverage Vendor Fees (Large event - JCFP retains 66%-promoter 33% of commission in credit)	Gross Sales	\$ 0.15	\$ 0.15
Outdoor Non F&B Vendor Fee (Under 1,000 sq. ft.)	Per Day, Per Sq. Ft.	\$ 0.15	\$ 0.15
Outdoor Non F&B Vendor Fee (Over 1,000 sq. ft.)	Per Day, Per Sq. Ft.	\$ 0.10	\$ 0.10
Event Vendor Electrical Hook-up	Per Day, Per Vendor	Market Rate	Market Rate
Camping Sites (includes restrooms, showers and dumpstation)			
Camping-Electric, Water & Sewer (1-6 Nights)	Per Night	\$ 45.00	\$ 45.00
Camping-Electric, Water & Sewer (7-29 Nights) - 20% Discount	Per Night	\$ 36.00	\$ 36.00
Camping-Electric, Water & Sewer (30 Nights or more) - 30% Discount	Per Night	\$ 31.50	\$ 31.50
Camping-Electric & Water (1-6 Nights)	Per Night	\$ 35.00	\$ 35.00
Camping-Electric & Water (7-29 Nights) - 20% Discount	Per Night	\$ 28.00	\$ 28.00
Camping-Electric & Water (30 Nights or more) - 30% Discount	Per Night	\$ 24.50	\$ 24.50
Camping - Non-Electric	Per Night	\$ 25.00	\$ 25.00
Camping - No Electric (7-29 Nights) - 20% Discount	Per Night	\$ 20.00	\$ 20.00
Camping - No Electric (30 Nights or more) - 30% Discount	Per Night	\$ 15.00	\$ 15.00
Dump Station Fee		\$ 10.00	\$ 10.00
Storage: (During Season)			
Inside (5 months)	Linear Ft.	\$ 20.00	\$ 20.00
Covered Outside (5 months)	Per Unit	\$ 175.00	\$ 175.00
Uncovered Outside (5 months)	Per Unit	\$ 150.00	\$ 150.00
Jefferson County Agriculture Promotional Events (i.e. Dairy Breakfast, Pork Chop Dinner, etc.)			
Adult Ticket	Per Person	TBD	TBD
Youth Ticket	Per Person	TBD	TBD
Fair Week			
Gate Admission			
General Admission (Ages 13-61)	Per Person	\$ 12.00	\$ 12.00
Youth/Senior Admission (Ages 6 -12) (Ages 62 & Up)	Per Person	\$ 8.00	\$ 8.00
Child Admission (Ages 5 & Under)	Per Person	\$ -	\$ -
Exhibitor Wristband (Season Pass)	Per Person	\$ 15.00	\$ 15.00
Family 5 Pack (Vendors & Campers)	5 Admission Tickets	\$ 30.00	\$ 30.00
Family 5 Pack	5 Admission Tickets	\$ 35.00	\$ 35.00
Camping (All Fair week camping sites are water & Electric Only, dumpstation access)			
Animal Exhibitor Camping Early Bird Special (Before June 1) 30% Discount	Per Site/ 8 nights	\$ 196.00	\$ 196.00
Animal Exhibitor Camping Regular Price (June 1 -30) 20% Discount	Per Site/ 8 nights	\$ 224.00	\$ 224.00
Animal Exhibitor Camping Site Late Fee( After July 1) Non Fair Rate	Per Site/ 8 nights	\$ 280.00	\$ 280.00
Vendor/Partner Camping Site Fee - Non Fair Rate	Per night	\$ 35.00	\$ 35.00
Parking			
VIP Vehicle Parking Fee (Across Street)	Per Vehicle	\$ 10.00	\$ 10.00
Inside Fair Park - Reserved Vehicle Parking Early Bird (Before June 1)	Per Vehicle/week	\$ 75.00	\$ 75.00
Inside Fair Park - Reserved Vehicle Parking (After June 1)	Per Vehicle/week	\$ 100.00	\$ 100.00
Inside Fair Park- Exhibitor Trailer Parking	Per Vehicle/week	\$ -	\$ -
Inside Fair Park -Vendor/Partner Storage Trailer Parking	Per unit/week	\$ 100.00	\$ 100.00
Outside Fair Park - Vendor/Partner Storage Trailer Parking	Per unit/week	\$ 50.00	\$ 50.00
Vendor/Partner			
Food & Beverage Vendor Fee	Per Frontage Foot	\$ 40.00	\$ 40.00
Non-F&B Vendor/Partner under 800 sq. ft	Per Frontage Foot	\$ 35.00	\$ 35.00
Non-F&B Vendor/Partner over 800 sq. ft	Per Sq. Ft.	\$ 0.30	\$ 0.30
Electricity 120 Volt-20 amp	Each	\$ 65.00	\$ 65.00
Electricity 240 Volt-20-50 amp	Each	\$ 160.00	\$ 160.00
Electricity 240 Volt-60-100 amp	Each	\$ 200.00	\$ 200.00
Exhibitors			

# Fee Schedule - 2023/2024

\* denotes change from prior year

Departments	Unit	2023 Rate	2024 Rate
Non-Animal Fee (Other Fee)	Per Entry	\$ 0.25	\$ 0.25
Dairy Department Fee	Per Entry	\$ 5.00	\$ 5.00
Beef Department Fee	Per Entry	\$ 5.00	\$ 5.00
Swine Department Fee	Per Entry	\$ 5.00	\$ 5.00
Sheep Department Fee	Per Entry	\$ 5.00	\$ 5.00
Goats Department Fee	Per Entry	\$ 5.00	\$ 5.00
Poultry Department Fee	Per Entry	\$ 1.00	\$ 1.00
Rabbits Department Fee	Per Entry	\$ 1.00	\$ 1.00
Horse & Pony Department Fee	Per Entry	\$ 2.50	\$ 2.50
Draft Horse Department Fee	Per Entry	\$ 5.00	\$ 5.00
Equine Stall Fee	Per Stall	\$ 10.00	\$ 10.00

Note: Per Jefferson County Board rules, the Director may deviate from the established fee structure when it is advantageous to the operation of the Fair Park, and shall report such arrangements to the Committee.

## Finance

Garnishment Fee		15.00	15.00
Child Support Fee		3.00	3.00
Duplicate W-2		10.00	10.00
Invalid Bank Account		25.00	25.00
COBRA-Dental Premiums (Regular premium with additional 2%)			
Single (\$44)	Per Month	43.82	43.82
Family (\$93)	Per Month	93.80	93.80

## Health Department

Immunization Admin Fee (for Free Vaccines) - Child		15.00	15.00
Immunization Admin Fee (for Free Vaccines) - Adult		10.00	10.00
TB Skin Tests		15.00	15.00
Adult Influenza		35.00	35.00
Inter-Department: Behavioral Health or Drug Treatment Injections (Human Services)		20.00	20.00
Food Service Fees			
Retail Food - Serving Meals (PrePackaged)		121.00	121.00
Pre-inspection Fee for New Buildings or Change of Use		134.00	134.00
Pre-inspection Fee for Change of Owner		100.00	100.00
Re-inspection Fee		175.00	175.00
Re-inspection Fee 2		175.00	175.00
Retail Food - Serving Meals Low		264.00	264.00
Pre-inspection Fee for New Buildings or Change of Use		332.00	332.00
Pre-inspection Fee for Change of Owner		249.00	249.00
Re-inspection Fee		175.00	175.00
Re-inspection Fee 2		326.00	326.00
Retail Food - Serving Meals Moderate		379.00	379.00
Pre-inspection Fee for New Buildings or Change of Use		488.00	488.00
Pre-inspection Fee for Change of Owner		366.00	366.00
Re-inspection Fee		175.00	175.00
Re-inspection Fee 2		479.00	479.00
Retail Food - Serving Meals Complex		620.00	620.00
Pre-inspection Fee for New Buildings or Change of Use		798.00	798.00
Pre-inspection Fee for Change of Owner		598.00	598.00
Re-inspection Fee		175.00	175.00
Re-inspection Fee 2		785.00	785.00
Transient Retail Food - TCS		195.00	195.00
Transient Retail Food - Non-TCS		80.00	80.00
Transient Retail Food - Prepackaged TCS		50.00	50.00
Lodging Fees			
Tourist Rooming House (1-4 rooms)-License		126.00	126.00
Pre-inspection Fee for New Buildings or Change of Use		306.00	306.00
Pre-inspection Fee for Change of Owner		229.00	229.00
Re-inspection Fee		200.00	200.00
Re-inspection Fee 2		200.00	200.00
Bed & Breakfast		126.00	126.00
Pre-inspection Fee for New Buildings or Change of Use		306.00	306.00
Pre-inspection Fee for Change of Owner		229.00	229.00
Re-inspection Fee		200.00	200.00
Re-inspection Fee 2		200.00	200.00
Hotel/Motel (5-30 rooms)-License		236.00	236.00
Pre-inspection Fee for New Buildings or Change of Use		489.00	489.00
Pre-inspection Fee for Change of Owner		366.00	366.00
Re-inspection Fee		200.00	200.00
Re-inspection Fee 2		295.00	295.00
Hotel/Motel (31-99 rooms)-License		322.00	322.00
Pre-inspection Fee for New Buildings or Change of Use		678.00	678.00

# Fee Schedule - 2023/2024

\* denotes change from prior year

Departments	Unit	2023 Rate	2024 Rate
Pre-inspection Fee for Change of Owner		508.00	508.00
Re-inspection Fee		200.00	200.00
Re-inspection Fee 2		408.00	408.00
Hotel/Motel (100-199 rooms)-License		409.00	409.00
Pre-inspection Fee for New Buildings or Change of Use		810.00	810.00
Pre-inspection Fee for Change of Owner		607.00	607.00
Re-inspection Fee		200.00	200.00
Re-inspection Fee 2		515.00	515.00
Hotel/Motel (200+ rooms)-License		563.00	563.00
Pre-inspection Fee for New Buildings or Change of Use		1,208.00	1,208.00
Pre-inspection Fee for Change of Owner		906.00	906.00
Re-inspection Fee		200.00	200.00
Re-inspection Fee 2		714.00	714.00
Campground Fees			
Campground (1-25 sites)		201.00	201.00
Pre-inspection Fee for New Buildings or Change of Use		387.00	387.00
Pre-inspection Fee for Change of Owner		290.00	290.00
Re-inspection Fee		200.00	200.00
Re-inspection Fee 2		244.00	244.00
Campground (26-50 sites)		288.00	288.00
Pre-inspection Fee for New Buildings or Change of Use		576.00	576.00
Pre-inspection Fee for Change of Owner		432.00	432.00
Re-inspection Fee		200.00	200.00
Re-inspection Fee 2		357.00	357.00
Campground (51-99 sites)		350.00	350.00
Pre-inspection Fee for New Buildings or Change of Use		714.00	714.00
Pre-inspection Fee for Change of Owner		535.00	535.00
Re-inspection Fee		200.00	200.00
Re-inspection Fee 2		433.00	433.00
Campground (100-199 sites)		409.00	409.00
Pre-Inspection Fee for New Buildings or Change of Use		846.00	846.00
Pre-inspection Fee for Change of Owner		634.00	634.00
Re-inspection Fee		200.00	200.00
Re-inspection Fee 2		510.00	510.00
Campground (200 or more sites)		471.00	471.00
Pre-inspection Fee for New Buildings or Change of Use		984.00	984.00
Pre-inspection Fee for Change of Owner		738.00	738.00
Re-inspection Fee		200.00	200.00
Re-inspection Fee 2		591.00	591.00
Recreational & Educational Camp		580.00	580.00
Pre-inspection Fee for New Buildings or Change of Use		1,224.00	1,224.00
Pre-inspection Fee for Change of Owner		918.00	918.00
Re-inspection Fee		200.00	200.00
Re-inspection Fee 2		734.00	734.00
Tattoo & Body Piercing Establishment Fees			
Tattoo Establishments-License		155.00	155.00
Pre-inspection Fee for New Buildings or Change of Use		260.00	260.00
Pre-inspection Fee for Change of Owner		195.00	195.00
Re-inspection Fee		100.00	100.00
Re-inspection Fee 2		100.00	100.00
Tattoo & Body Piercing Establishment		253.00	253.00
Pre-inspection Fee for New Buildings or Change of Use		408.00	408.00
Pre-inspection Fee for Change of Owner		306.00	306.00
Re-inspection Fee		100.00	100.00
Re-inspection Fee 2		100.00	100.00
Temporary Tattooing Events-License		115.00	115.00
Swimming Pool Fees			
Public Swimming Pools		338.00	338.00
Pre-inspection Fee for New Buildings or Change of Use		156.00	156.00
Pre-inspection Fee for Change of Owner		117.00	117.00
Re-inspection Fee		100.00	100.00
Re-inspection Fee 2		100.00	100.00
Swimming Pools with Water Attraction		338.00	338.00
Pre-inspection Fee for New Buildings or Change of Use		182.00	182.00
Pre-inspection Fee for Change of Owner		136.00	136.00
Re-inspection Fee		100.00	100.00
Re-inspection Fee 2		100.00	100.00
Swimming Pools with Water Attraction, up to 2 Slides		198.00	198.00
Pre-inspection Fee for New Buildings or Change of Use		260.00	260.00
Pre-inspection Fee for Change of Owner		195.00	195.00
Re-inspection Fee		100.00	100.00
Re-inspection Fee 2		100.00	100.00

# Fee Schedule - 2023/2024

\* denotes change from prior year

Departments	Unit	2023 Rate	2024 Rate
Swimming Pools with Additional Pool Slides		187.00	187.00
Pre-inspection Fee for New Buildings or Change of Use		150.00	150.00
Pre-inspection Fee for Change of Owner		112.00	112.00
Re-inspection Fee		100.00	100.00
Re-inspection Fee 2		100.00	100.00
Swimming Pools with Additional Waterslides		187.00	187.00
Pre-inspection Fee for New Buildings or Change of Use		150.00	150.00
Pre-inspection Fee for Change of Owner		112.00	112.00
Re-inspection Fee		100.00	100.00
Re-inspection Fee 2		100.00	100.00
Retail Food Establishments (Department of Agriculture)			
Retail Food - Not Serving Meals, Complex		1,103.00	1,103.00
Pre-inspection Fee for New Buildings or Change of Use		1,020.00	1,020.00
Pre-inspection Fee for Change of Owner		765.00	765.00
Re-inspection Fee		175.00	175.00
Re-inspection Fee 2		459.00	459.00
Retail Food - Not Serving Meals, Moderate		426.00	426.00
Pre-inspection Fee for New Buildings or Change of Use		408.00	408.00
Pre-inspection Fee for Change of Owner		306.00	306.00
Re-inspection Fee		175.00	175.00
Re-inspection Fee 2		193.00	193.00
Retail Food - Not Serving Meals, Simple TCS		305.00	305.00
Pre-inspection Fee for New Buildings or Change of Use		306.00	306.00
Pre-inspection Fee for Change of Owner		229.00	229.00
Re-inspection Fee		175.00	175.00
Re-inspection Fee 2		193.00	193.00
Retail Food - Not Serving Meals, Simple Non-TCS		96.00	96.00
Pre-inspection Fee for New Buildings or Change of Use		91.00	91.00
Pre-inspection Fee for Change of Owner		68.00	68.00
Re-inspection Fee		175.00	175.00
Re-inspection Fee 2		175.00	175.00
Retail Food - Not Serving Meals, Pre-packaged		51.00	51.00
Pre-inspection Fee for New Buildings or Change of Use		-	-
Pre-inspection Fee for Change of Owner		-	-
Re-inspection Fee		175.00	175.00
Re-inspection Fee 2		175.00	175.00
Mobile Inspection Fee-License		50.00	50.00
School Inspections			
Full Service Kitchen-Inspection Fee		460.00	460.00
Preinspection		448.00	448.00
Satellite Kitchen-Inspection Fee		157.00	157.00
Preinspection		153.00	153.00
Late Fee for Annual License Renewed After July 1st (Not including school inspections)		85.00	85.00
Additional Department Fees			
Operating without a Wisconsin Certified Food Manager		150.00	150.00
Operating Without a license		500.00	500.00
<b>Highway Department</b>			
Access Permits			
* Access Permit Fee (Single Family, Multi-Family, Commercial)		25.00	25.00
* Roadway/Street Access		475.00	500.00
Work on Highway Right-of-Way			
All Work in Right of Way (each)		25.00	25.00
Oversize/Overweight			
* Oversize &/or Overweight (Single Trip)	Single Trip	25.00	50.00
* Oversize &/or Overweight (Annual/Unit)	Annual/Unit	125.00	100.00
Utility Permits			
* Application/Service Fee (Includes first 200' of trenching/boring)		50.00	150.00
Utility Permit Issuance Fees (add to application fee)			
* Open Cut of Pavement (each)	Each	400.00	500.00
* Vault or Other Structure		50.00	100.00
* Trenching	Each Additional Mile	100.00	250.00
* Pole Installation/Replacement/removal	more than 5	10.00	100.00
<b>Human Resources</b>			
County Lanyard Replacement		2.00	2.00
ID Badge Replacement-Normal		3.00	3.00
ID Badge Replacement-Proximity		5.00	5.00
Photocopies	Per Page	0.25	0.25
<b>Human Services</b>			
Psychiatric-Med Check	Hour	295.00	295.00

# Fee Schedule - 2023/2024

\* denotes change from prior year

Departments	Unit	2023 Rate	2024 Rate
Psychiatric Evaluation-Individual	Hour	295.00	295.00
Psychiatric Evaluation-Group	Hour	68.00	68.00
Counseling-Individual	Hour	124.00	124.00
Counseling-Group	Hour	31.00	31.00
Case Management-Individual	Hour	86.00	86.00
Case Management-Group	Hour	23.00	23.00
Juvenile Supervision-Individual	Hour	86.00	86.00
Juvenile Supervision-Group	Hour	23.00	23.00
Psychiatric-C.S.P-Individual	Hour	211.00	211.00
Psychiatric-C.S.P-Group	Hour	52.00	52.00
C.S.P.-RN Nurse	Hour	110.00	110.00
C.S.P.-RN Nurse	Hour	31.00	31.00
C.S.P.-Masters	Hour	129.00	129.00
C.S.P.-Masters	Hour	28.00	28.00
C.S.P.-Bachelors	Hour	110.00	110.00
C.S.P.-Bachelors	Hour	21.00	21.00
C.S.P.-Technician	Hour	118.00	118.00
C.S.P.-Technician	Hour	18.00	18.00
O.W.I. Assessment-Standard	Task	295.00	295.00
O.W.I.-No Show	Task	145.00	145.00
O.W.I.-Reinstatement	Task	98.00	98.00
O.W.I.-Extension of D.S.P.	Task	98.00	98.00
O.W.I.-Paperwork Transfer	Task	147.00	147.00
O.W.I.-Out-of-State Add-on	Task	246.00	246.00
Lueder Haus	Day	293.00	293.00
Protective Payee-Non Care WI	Month	44.39	44.39
Protective Payee-Family Care	Month	44.39	44.39
Meal Rate	Per Meal	11.84	11.84
Transportation	Per Ride	10.57	10.57
AODA Residential Services (room & board)	Day	25.00	25.00
Drug Screens		5.00	5.00
Prescription Medication Fee	Per Perscription	1.00	1.00
Shelter and Detention Care	Day	25.00	25.00
<b>Land and Water Conservation</b>			
ATCP 51 Livestock Siting Fee			
Review of Full Livestock Siting Application		750.00	750.00
Fees for Review of Separate Worksheets in the Case of Amendments			
Worksheet 1-Animal Units		50.00	50.00
Worksheet 2-Odor Management		200.00	200.00
Worksheet 3-Waste and Nutrient Management		150.00	150.00
Worksheet 4-Waste Storage Facilities		300.00	300.00
Worksheet 5-Runoff Management		200.00	200.00
Animal Waste Storage Ordinance			
Closure			
Gallons of Storage 1-1,000,000		150.00	150.00
Gallons of Storage 1,000,001-3,000,000		200.00	200.00
Gallons of Storage 3,000,001 and Greater		300.00	300.00
Non-Metallic Mining			
Review Fee-One Time			
Mine Site Size-1 to 25 Acres		900.00	900.00
Mine Site Size-26 to 50 Acres		1,200.00	1,200.00
Mine Site Size-51 or More Acres		1,500.00	1,500.00
Annual Fee Table			
Inactive (County-\$15, DNR-\$15)		30.00	30.00
1 to 5 Acres (County-\$175, DNR- \$35)		210.00	210.00
6 to 10 Acres (County-\$350, DNR- \$70)		420.00	420.00
11 to 15 Acres (County-\$525, DNR- \$105)		630.00	630.00
16 to 25 Acres (County-\$700, DNR- \$140)		840.00	840.00
26 to 50 Acres (County-\$810, DNR- \$160)		970.00	970.00
51 Acres or Larger (County-\$870, DNR- \$175)		1,045.00	1,045.00
Farmland Preservation Annual Certification before May 1		25.00	25.00
Farmland Preservation Annual Certification after May 1		50.00	50.00
Cancellation of Notice of Non-Compliance		75.00	75.00
Certificate of Compliance		25.00	25.00
Replacement Copy Certificate of Compliance		5.00	5.00
Nutrient Management Full Class		50.00	50.00
Nutrient Management Update Class		20.00	20.00
Purchase of Agricultural Easement Application & Processing Fee		750.00	750.00
Tree Planter Rental, tax is additional		50.00	50.00
Tree Sprayer Rental, tax is additional		50.00	50.00
Tree Spade Rental (refundable deposit when spade is returned)		80.00	80.00

# Fee Schedule - 2023/2024

\* denotes change from prior year

Departments	Unit	2023 Rate	2024 Rate
Soil Probe Rental (refundable deposit when probe is returned)		65.00	65.00
<b>Land Information</b>			
Photocopies-Letter & Legal		0.25	0.25
Photocopies-11"x17"		0.50	0.50
Property Map Copies 18"x24"		2.50	2.50
Photocopies-36"x24"		5.00	5.00
Photocopies-36"x48"		8.00	8.00
Special Computer Reports-minimum fee (up to 10 pages)		10.00	10.00
Computer Reports-Custom (page fee for reports over 10 pages)		0.65	0.65
Name and Address Labels	Per Label	0.06	0.06
Assessment Roll	Per Parcel	0.03	0.03
Custom Extensive Searches or Clerical Services	Per Hour	50.00	50.00
Subdivision Plats-Full Size	Per Sheet	4.00	4.00
Subdivision Plats-11"x17"	First Sheet	2.00	2.00
Subdivision Plats-11"x17"	Each Additional Sheet	1.00	1.00
Condo Plats-11"x17"	First Sheet	2.00	2.00
Condo Plats-11"x17"	Each Additional Sheet	1.00	1.00
Address Assignment-New Construction or Reassignment		35.00	35.00
Deeds or Recorded Documents	First Page	2.00	2.00
Deeds or Recorded Documents	Each Additional Page	1.00	1.00
Fax Copy	Per Page	1.00	1.00
Emailed Recorded Documents	First Page	2.00	2.00
Emailed Recorded Documents	Each Additional Page	1.00	1.00
Emailed Non-Recorded Documents	Each Page	0.25	0.25
Map Plots			
8 1/2"x11" Black and White		0.25	0.25
24"x18" Black and White		2.50	2.50
8 1/2"x11" Color		3.75	3.75
11"x17" Black and White or Color		5.00	5.00
18"x24" Black and White or Color		8.00	8.00
24"x36" Black and White or Color		15.00	15.00
36"x36" Black and White or Color		20.00	20.00
36"x42" Black and White or Color		25.00	25.00
Firm Panels			
24"x36" Black and White		3.75	3.75
24"x36" Color		12.50	12.50
Custom Maps-Development or File Processing	Per Hour	50.00	50.00
Digital Map Files:			
Parcel Maps/Township		20.00	20.00
Parcel Maps/County-wide		200.00	200.00
County Zoning/Township		15.00	15.00
County Zoning/County-wide		100.00	100.00
Town Land Use Inventory/Township		15.00	15.00
Town Land Use Inventory/County-wide		100.00	100.00
Roads Center Lines		20.00	20.00
Floodplain		20.00	20.00
Address Points		25.00	25.00
Municipal Boundaries		15.00	15.00
Section Boundries		15.00	15.00
Orthophotography 6 inch b/w MrSid-Section		10.00	10.00
Orthophotography 6 inch b/w MrSid-Township		100.00	100.00
Orthophotography 6 inch b/w MrSid-County-wide		500.00	500.00
Othophotography 1 foot Color MrSid-4 Section		20.00	20.00
Othophotography 1 foot Color MrSid-Township		100.00	100.00
Othophotography 1 foot Color MrSid-County-wide		400.00	400.00
<b>Medical Examiner</b>			
Cremation Permit		212.00	212.00
Disintermit Permit		50.00	50.00
Death Certificate Signing		25.00	25.00
Investigation Case Report		25.00	25.00
Autopsy and Toxicology Reports		50.00	50.00
* Note these fees may change per statutes based on Consumer Price Index.			
<b>Parks</b>			
Dog Park			
Annual Tag-1st Dog (Dogs Licensed in Jefferson County)		30.00	30.00
Annual Tag-1st Dog (Dogs not Licensed in Jefferson County)		35.00	35.00
Annual Tag-Senior Citizen		15.00	15.00
Annual Tag-Disabled		15.00	15.00
Annual Tag-Veteran		15.00	15.00

# Fee Schedule - 2023/2024

\* denotes change from prior year

Departments	Unit	2023 Rate	2024 Rate
Additional Annual Tag	Per Dog	15.00	15.00
Replacement Tag		10.00	10.00
Daily Permit-(Resident or Non-County Resident)	Per Dog	5.00	5.00
Camping-Carnes Park East	Per Night	20.00	20.00
Camping-Cappie's Landing (Rock River Access)	Per Night	20.00	20.00
Camping - Other	Per Night	20.00	20.00
Boat Launch - Rock River Park	Daily	5.00	5.00
Boat Launch - Rock River Park	Annual	25.00	25.00
Boat Launch - Cappies Landing	Daily	5.00	5.00
Boat Launch - Cappies Landing	Annual	25.00	25.00
Gardens - Korth	10x20 site	20.00	20.00
Gardens - Carnes	10x10 site	12.50	12.50
Gardens - Carnes	10x20 site	25.00	25.00
Shelter Rentals (All Fees Subject to Sales Tax)			
(All shelter rentals require a \$100 security deposit, which is refundable if the rental site is left in acceptable condition.)			
(Korth Park Pavilion security deposit @ \$150, @ \$200 with kitchen)			
External Structures (tents, bouncy houses, etc.)	Per Structure	50.00	50.00
Cappie's Landing Park			
Resident 1-100 Persons		35.00	35.00
Resident 101-200 Persons		85.00	85.00
Non-Resident 1-100 Persons		40.00	40.00
Non-Resident 101-200 Persons		95.00	95.00
Carlin Weld Park			
Resident 1-100 Persons		50.00	50.00
Resident 101-200 Persons		105.00	105.00
Non-Resident 1-100 Persons		60.00	60.00
Non-Resident 101-200 Persons		110.00	110.00
Dog Park - Special Use Area			
Hourly		25.00	25.00
1/2 day (4 hours)		75.00	75.00
Full day		125.00	125.00
Cold Spring Creamery			
Resident 1-100 Persons		35.00	35.00
Resident 101-200 Persons		85.00	85.00
Non-Resident 1-100 Persons		40.00	40.00
Non-Resident 101-200 Persons		95.00	95.00
Dorothy Carnes Park (Electricity)			
Resident 1-100 Persons		70.00	70.00
Resident 101-200 Persons		125.00	125.00
Non-Resident 1-100 Persons		85.00	85.00
Non-Resident 101-200 Persons		135.00	135.00
Garman Nature Preserve			
Resident 1-100 Persons		35.00	35.00
Resident 101-200 Persons		85.00	85.00
Non-Resident 1-100 Persons		40.00	40.00
Non-Resident 101-200 Persons		95.00	95.00
Kanow Park			
Resident 1-100 Persons		65.00	65.00
Resident 101-200 Persons		120.00	120.00
Non-Resident 1-100 Persons		75.00	75.00
Non-Resident 101-200 Persons		125.00	125.00
Korth Park-Elm Point Rd (Electricity)			
Resident 1-100 Persons		70.00	70.00
Resident 101-200 Persons		125.00	125.00
Non-Resident 1-100 Persons		85.00	85.00
Non-Resident 101-200 Persons		135.00	135.00
Korth Park, Pavilion			
Resident 1-100 Persons		125.00	125.00
Resident 101-200 Persons		175.00	175.00
Non-Resident 1-100 Persons		150.00	150.00
Non-Resident 101-200 Persons		200.00	200.00
Korth Park, Pavilion and Kitchen			
Resident 1-100 Persons		200.00	200.00
Resident 101-200 Persons		275.00	275.00
Non-Resident 1-100 Persons		250.00	250.00
Non-Resident 101-200 Persons		300.00	300.00
Pohlmann Park			
Resident 1-100 Persons		40.00	40.00
Resident 101-200 Persons		90.00	90.00
Non-Resident 1-100 Persons		45.00	45.00
Non-Resident 101-200 Persons		100.00	100.00

# Fee Schedule - 2023/2024

\* denotes change from prior year

Departments	Unit	2023 Rate	2024 Rate
Rock Lake Park (Lower/Lakeside)			
Resident 1-100 Persons		75.00	75.00
Resident 101-200 Persons		125.00	125.00
Non-Resident 1-100 Persons		90.00	90.00
Non-Resident 101-200 Persons		150.00	150.00
Rock Lake Park (Upper/Hillside)			
Resident 1-100 Persons		65.00	65.00
Resident 101-200 Persons		115.00	115.00
Non-Resident 1-100 Persons		75.00	75.00
Non-Resident 101-200 Persons		125.00	125.00
Rock River Park			
Resident 1-100 Persons		35.00	35.00
Resident 101-200 Persons		85.00	85.00
Non-Resident 1-100 Persons		40.00	40.00
Non-Resident 101-200 Persons		95.00	95.00
Rome Pond Park			
Resident 1-100 Persons		50.00	50.00
Resident 101-200 Persons		105.00	105.00
Non-Resident 1-100 Persons		60.00	60.00
Non-Resident 101-200 Persons		110.00	110.00
Welcome Travelers Park			
Resident 1-100 Persons		50.00	50.00
Resident 101-200 Persons		105.00	105.00
Non-Resident 1-100 Persons		60.00	60.00
Non-Resident 101-200 Persons		110.00	110.00
Group Permit Fees (All Fees Subject to Sales Tax)			
(All group permit requests exceeding 100 people requires a shelter rental fee)			
Cappie's Landing Park			
100-300 Persons		35.00	35.00
301+ Persons		85.00	85.00
Carlin Weld Park			
100-300 Persons		50.00	50.00
301+ Persons		105.00	105.00
Cold Spring Creamery			
100-300 Persons		35.00	35.00
301+ Persons		85.00	85.00
Dorothy Carnes Park (Electricity)			
100-300 Persons		65.00	65.00
301+ Persons		120.00	120.00
Kanow Park			
100-300 Persons		50.00	50.00
301+ Persons		105.00	105.00
Korth Park-Elm Point Rd (Electricity)			
100-300 Persons		65.00	65.00
301+ Persons		120.00	120.00
Korth Park, Pavilion			
100-300 Persons		110.00	110.00
301+ Persons		160.00	160.00
Korth Park, Pavilion and Kitchen			
100-300 Persons		185.00	185.00
301+ Persons		250.00	250.00
Pohlmann Park			
100-300 Persons		35.00	35.00
301+ Persons		85.00	85.00
Rock Lake Park (Lower/Lakeside)			
100-300 Persons		65.00	65.00
301+ Persons		120.00	120.00
Rock Lake Park (Upper/Hillside)			
100-300 Persons		50.00	50.00
301+ Persons		105.00	105.00
Rock River Park			
100-300 Persons		35.00	35.00
301+ Persons		85.00	85.00
Rome Pond Park			
100-300 Persons		50.00	50.00
301+ Persons		105.00	105.00
Planning & Zoning			
(Note: A double permit fee will be charged for all after-the-fact permits. Minimum of \$100.)			
Structural Alteration/Repair Permit		50.00	50.00
Agricultural Structures			
* <1000 sq.ft.		30.00	

# Fee Schedule - 2023/2024

\* denotes change from prior year

Departments	Unit	2023 Rate	2024 Rate
* ≥1000 sq. ft.		50.00	-
* <500 sq. ft.			30.00
* 500 - 999 sq. ft.		-	50.00
* 1000 - 1499 sq. ft.		-	80.00
* 1500 - 1999 sq. ft.		-	100.00
* 2000 - 4999 sq. ft.		-	150.00
* 5000+ sq. ft.		-	200.00
Residential Structures - non shoreland			
Single Family Home		600.00	600.00
Duplex & Multi-Family	Unit	400.00	400.00
Addition (Habitable) <500 sq.ft		150.00	150.00
Addition (Habitable) ≥500 sq.ft.		200.00	200.00
Addition (Non-Habitable) <500 sq.ft. (Includes garages, porches, etc...)		50.00	50.00
Addition (Non-Habitable) ≥500 sq.ft. (Includes garages, porches, etc...)		100.00	100.00
Accessory Structures (Enclosed w/roof) 200 sq.ft. or less		30.00	30.00
<500 sq.ft.		50.00	50.00
≥500 sq.ft.		100.00	100.00
Accessory Structures (Not Enclosed) <500 sq. ft.		30.00	30.00
≥ 500 sq.ft.		50.00	50.00
Accessory Structures <1000 sq. ft.		50.00	50.00
Outside Storage in Industrial Zone (Includes all decks, pools, lean-to's, etc...)		30.00	30.00
Residential Structures - shoreland			
* Single Family Home		-	650.00
* Duplex & Multi-Family	Unit	-	450.00
* Addition (Habitable) <500 sq.ft		-	200.00
* Addition (Habitable) ≥500 sq.ft.		-	250.00
* Addition (Non-Habitable) <500 sq.ft. (Includes garages, porches, etc...)		-	100.00
* Addition (Non-Habitable) ≥500 sq.ft. (Includes garages, porches, etc...)		-	150.00
Accessory Structures (Enclosed w/roof) 200 sq.ft. or less		-	80.00
* <500 sq.ft.		-	100.00
* ≥500 sq.ft.		-	150.00
Accessory Structures (Not Enclosed) <500 sq. ft.		-	80.00
* ≥ 500 sq.ft.		-	100.00
Non-structural (includes floodplain fill, plantings, ponds, shoreland alterations, etc.)			
* <250 sq. ft.		-	50.00
* >250 sq. ft.		-	100.00
* Viewing/access corridor establishment		-	100.00
* Navigability determination		-	100.00
* Waterfront property review		-	50.00
* Mitigation/impervious surface plan		-	100.00
* Tree removal		-	30.00
Outside Storage in Industrial Zone		30.00	50.00
Business/Industrial			
Principal Structure		500.00	500.00
Addition <500 sq.ft		150.00	150.00
Addition ≥500 sq.ft.		300.00	300.00
Accessory Structures > 1000 sq. ft.		150.00	150.00
Accessory Structures < 1000 sq. ft.		100.00	100.00
Outside storage in I zone		50.00	50.00
Agri-Business			
Principal Structure		300.00	300.00
Additions		150.00	150.00
Accessory Structures		100.00	100.00
Accessory Structures >1000 sq. ft.		100.00	100.00
Accessory Structures <1000 sq. ft.		50.00	50.00
Floodplain			
Additional Fee to any permit in the floodplain			150.00
Shoreland/Wetland/Floodplain			
* Structural		100.00	-
* Non-Structural			
* <250 sq. ft.		50.00	50.00
* ≥ 250 sq.ft.		100.00	100.00
Revision Fee/Zoning & Land Use Permits		50.00	50.00

# Fee Schedule - 2023/2024

\* denotes change from prior year

Departments	Unit	2023 Rate	2024 Rate
Sign Permits (whichever is greater)		25.00	25.00
Mobile Tower Siting			
New & Class 1 Collocation		3,000.00	3,000.00
Class 2 Collocation		500.00	500.00
Campgrounds			
Campground Accessory Structure		50.00	50.00
Subdivision/CSM (Certified Survey Maps)			
Preliminary Plat-\$350 + \$10 per lot		350.00	350.00
Final Plat		200.00	200.00
Condominium Plat - \$200 + \$10/lot			200.00
Certified Survey-Preliminary		50.00	50.00
Certified Survey-Final		25.00	25.00
Sanitary Permit Fees			
Recording Fee for Sanitary Maintenance Agreement		30.00	30.00
Large Scale (DNR Defined)-Fee-\$875		905.00	975.00
Sand Filter-Fee \$825		855.00	925.00
Mound & In-Ground Pressure-Fee \$575		605.00	675.00
Holding Tanks-Fee \$675		705.00	775.00
In-Ground Non-Pressure-Fee \$500		530.00	600.00
ATU (Aerobic Treatment Unit) -			
Separate Installation-Fee \$325		355.00	425.00
ATU - (If added as part of an entire system install, Add'l fee			
not required for sand filter)-Fee \$150		180.00	250.00
Tank Replacement-Fee \$275		305.00	375.00
Repairs (Includes recoring of existing mound or sand filter, Does		305.00	375.00
not include other system replacement)-Fee \$275			
Revision		100.00	100.00
Transfers		50.00	50.00
Re-Inspections (if not complete on initial inspection)		50.00	50.00
Permit Extensions (prior to expiration)		50.00	50.00
Inspections (for systems requiring more than four inspections)		75.00	75.00
Soil test Review Fee		80.00	80.00
Wisconsin Fund Application Fee		100.00	100.00
Petition Fees for Public Hearing			
Conditional Use with Rezone		100.00	100.00
Variance		450.00	450.00
Conditional Use & Variance Petition Fees		300.00	300.00
Rezoning Petition Fee - one lot		300.00	300.00
Rezoning Petition Fee - per lot		50.00	50.00
Administrative DATCP Reporting Fee For Rezoning Out of A-1			
(Non-refundable, paid at the time of application)		100.00	100.00
Reapplication Fee		100.00	100.00
Appeal Fee		500.00	500.00
Plans/Ordinances			
Agricultural Preservation and Land Use Plan		40.00	40.00
Disc Format		5.00	5.00
Zoning Ordinance		30.00	30.00
Private Sewage System Ordinance		5.00	5.00
Floodplain Ordinance		12.00	12.00
Land Division/Subdivision Ordinance		9.00	9.00
Other Fees			
Computer Reports (Custom)	Page	0.50	0.50
Special Computer Reports (Minimum Fee)		5.00	5.00
Custom Extensive Searches or Clerical Services	Hour	40.00	40.00
Photocopying	Page	0.25	0.25
Private Map Fees			
8 1/2 Black and White		2.37	2.37
8 1/2 Color		3.55	3.55
11 x 17 Black/White or Color		4.74	4.74
FEMA Firmette		3.55	3.55
Municipal Map Fees			
8 1/2 Black and White		2.50	2.50
8 1/2 Color		3.75	3.75
11 x 17 Black/White or Color		5.00	5.00
FEMA Firmette		3.75	3.75
Other Fees			
Computer Reports (Custom)	Page	0.65	0.65
Special Computer Reports (Minimum Fee)		5.00	50.00
Custom Extensive Searches or Clerical Services	Hour	50.00	50.00
Copy	Page	0.25	0.25
Demo Permit		30.00	30.00

# Fee Schedule - 2023/2024

\* denotes change from prior year

Departments	Unit	2023 Rate	2024 Rate
Salvage Yard License		50.00	50.00
Annual Report Fee		80.00	80.00
* Zoning Verification Letter			100.00
<b>Register of Deeds</b>			
Monthly Images	Each	0.20	0.20
Monthly Index	Each	0.15	0.15
Historic Images	Each	0.15	0.15
Historic Index	Each	0.15	0.15
On-line Access to Recorded Documents	Per Page	1.00	1.00
Subsricption to Land Records			
0-250 Minutes*	Monthly	75.00	75.00
251-500 Minutes*	Monthly	125.00	125.00
501-1000 Minutes*	Monthly	200.00	200.00
1001-2000 Minutes*	Monthly	300.00	300.00
Unlimited Minutes	Monthly	500.00	500.00
Unlimited Second User Name (available only with Unlimited Plan purchase)	Monthly	100.00	100.00
* Overage Charge per/min	Per Minute	0.25	0.25
Copies:			
Real Estate Records (first page)	Each	2.00	2.00
(each additional page of same document)	Each	1.00	1.00
Document Recording Fee		30.00	30.00
Plat Recording Fee		50.00	50.00
Transportation Plat Fee		25.00	25.00
Condominium Review Fee		50.00	50.00
Photocopies	Each	0.25	0.25
Full size plats (from plotter)	Per Page	4.00	4.00
Real Estate Reports	Per Page	1.00	1.00
Vital Records			
Birth	1st Copy	20.00	20.00
Marriage	1st Copy	20.00	20.00
Death	1st Copy	20.00	20.00
Domestic Partnership	1st Copy	20.00	20.00
Termination of Domestic Partnership	1st Copy	20.00	20.00
(each additional copy when purchase at the same time)	Each	3.00	3.00
<b>Sheriff</b>			
Parking Violations (Courthouse and County Office Buildings)		10.00	10.00
Parking Violations-Handicap (Courthouse and County Office Buildings)		50.00	50.00
Copies	Per Copy	0.25	0.25
Mug Shots		2.50	2.50
Audio Cassettes		15.00	15.00
CD/DVD		15.00	15.00
Paper Service	Unlimited Attempts	75.00	75.00
Paper Service at Same Address (Serving 2 People at Same Residence)	Unlimited Attempts	45.00	45.00
Paper Service for DA's Office		33.00	33.00
Paper Service for DA's Same Address (Serving 2 People at Same Residence)		10.00	10.00
Paper Service for a Jefferson County Inmate in Custody		15.00	15.00
Writs		100.00	100.00
Traffic Escorts (minimum 2 squads)	Per Officer/Per Hour	63.79	63.79
Transports (Based on Deputy's Current Hourly Rate)			
Traffic Events		58.33	58.33
Sheriff Sale Posting Fee		150.00	150.00
Sheriff Sale Posting Fee-If Posponed and Reposted		75.00	75.00
False Alarm Fee			
For 3rd False Alarm in a 12 Month Period		25.00	25.00
For 4th False Alarm in a 12 Month Period		50.00	50.00
For 5th (And Each After) False Alarm in a 12 Month Period		100.00	100.00
<b>Jail</b>			
Alcohol Sensor Fee		5.00	5.00
Nurse Visit		7.00	7.00
Doctor Visit		10.00	10.00
MedTox		8.00	8.00
Contested Drug Test (Additional for postage)		30.00	30.00
Booking Fee		25.00	25.00
Huber Fees	Per Day	19.00	19.00
Huber Board for transfers	Per Day	20.00	20.00
EM	Per Day	25.00	25.00
EM Hook Up		50.00	50.00
Daily Fee		9.00	9.00
Damaged Bin		5.00	5.00
Damaged Linen		5.00	5.00

# Fee Schedule - 2023/2024

\* denotes change from prior year

Departments	Unit	2023 Rate	2024 Rate
Warrant Fee		40.00	40.00
Hygiene Pack		4.00	4.00
Photocopies		0.25	0.25
Jail Photo		2.50	2.50
Municipal Commitments	Per Day	60.00	60.00
<b>Treasurer</b>			
Copies		0.25	0.25
Plat Books		35.00	35.00
Delinquent Taxes Printout		50.00	50.00
<b>UW Extension</b>			
Copies		0.25	0.25
4-H County Enrollment		20.00	20.00
Lawn & Garden Soil Samples		10.00	10.00
Farm Field Soil Samples		8.00	8.00
Private Pesticide Certification		35.00	35.00
Publications (Cost is based on UW Extension publications list price)			
Other Lab Fees (Price depends on the sample and what type of testing is required)			
Program Fees (Varies per program and based on County needs)			

# Fund Balance Policy Application

For Budget Year 2024

Audited fund balance, 12/31/22

Unadjusted fund balance, 12/31/22

Add: Transfer from Human Services

Less non-spendable fund balances:

Inventory

Deposits held by WMMIC (\$783,000-not included in policy)

Delinquent property taxes

RLF receivable

Prepaid expenditures

Less restricted fund balances

Other restricted fund balances by departments

Less committed fund balances

Liability insurance claims outstanding (including IBNR)

Less assigned fund balances

Fund balance applied against 2023 tax levy

Fund balance applied against 2023 tax levy-Health

Current year projected use of fund balance

Other assigned fund balances by departments

Fund balance assigned for 2022 MIS budget

Vested holiday pay

Vested sick pay reserve

Elected sick pay reserve

Vested vacation pay reserve

Vested comp pay reserve

Add loss/(subtract gain) on unrealized market value of investments

Unassigned fund balance, 12/31/22

Working Capital

Total budgeted expenditures (2023 budget)

Working capital (required two month minimum)

Working capital (three months goal)

Unassigned fund balance less working capital 12/31/22

**Net "available" unassigned fund balance**

General Fund		Health Department
\$	39,452,374	
	39,452,374	817,847
	(25,877)	
	-	
	(981,754)	
	(450,000)	
	(1,020,041)	(23,131)
	(2,477,672)	
	(1,916,800)	
	(1,916,800)	
	(981,152)	
	(981,152)	
	23,760	
	-	
	(4,346,326)	
	(3,773,663)	
	-	
	(8,096,229)	
	(1,999)	
	(1,057,515)	
	(68,568)	
	(2,128,671)	
	(52,509)	
	(3,309,262)	
	1,599,876	
	24,271,134	794,716
94,584,743		2,008,379
	(15,764,124)	(334,730)
	(7,882,062)	(167,365)
	(23,646,186)	
	624,948	292,621
	624,948	292,621

\* 10% of the total vested benefits calculated at \$300,000 have been included in the contingency fund - vested benefits account which is equal to the approximate amount of vested benefits paid annually.

# Fund Balance Report

Year	General Fund	Health Dept	Human Services	Debt Service	Capital Projects	Highway Dept	MIS Dept	Fleet Management	Totals
<b>2020</b>									
Balance 1/1/20	33,156,695	460,100	1,609,022	-	569,858	30,898,933	-	-	66,694,608
Revenues	19,309,027	1,410,450	18,550,578	-	244,846	6,469,326	1,560,519	-	47,544,746
Expenditures	30,975,224	2,136,515	25,211,313	1,136,443	4,039,535	11,244,280	1,642,519	20,217	76,406,046
Other Financing Sources/(Uses)	2,278,898	-	(2,659,198)	119,243	7,600,000	-	82,000	330,008	7,750,951
Tax Levy	13,339,822	857,526	9,232,513	1,136,443	-	5,527,356	-	-	30,093,660
Balance 12/31/20	37,109,218	591,561	1,521,602	119,243	4,375,169	31,651,335	-	309,791	75,677,919
<b>2021</b>									
Balance 1/1/21	37,109,218	591,561	1,521,602	119,243	4,375,169	31,651,335	-	309,791	75,677,919
Revenues	20,197,249	1,599,611	19,831,171	-	352,313	7,607,406	1,647,630	55,945	51,291,325
Expenditures	31,048,185	2,302,803	27,196,241	1,683,267	3,301,955	12,143,863	1,635,655	141,602	79,453,571
Other Financing Sources/(Uses)	197,079	-	-	428,456	8,000,000	(75,613)	(11,975)	229,101	8,767,048
Tax Levy	14,071,130	873,847	8,929,321	1,521,075	-	5,685,587	-	-	31,080,960
Balance 12/31/21	40,526,491	762,216	3,085,853	385,507	9,425,527	32,724,852	-	453,235	87,363,681
<b>2022</b>									
Balance 1/1/22	40,526,491	762,216	3,085,853	385,507	9,425,527	32,724,852	-	453,235	87,363,681
Revenues	21,964,513	1,145,465	22,304,603	-	1,763,266	6,416,957	1,937,372	182,095	55,714,271
Expenditures	36,821,792	1,982,776	30,940,015	3,839,843	10,592,173	12,280,878	1,952,685	216,499	98,626,661
Other Financing Sources/(Uses)	(1,662,745)	-	(1,228,445)	1,630,818	30,635,000	-	-	286,000	29,660,628
Tax Levy	15,445,907	892,942	8,916,065	3,636,718	-	5,818,511	15,313	-	34,725,456
Balance 12/31/22	39,452,374	817,847	2,138,061	1,813,200	31,231,620	32,679,442	-	704,831	108,837,375
<b>2023</b>									
Balance 1/1/23	39,452,374	817,847	2,138,061	1,813,200	31,231,620	32,679,442	-	704,831	108,837,375
Budgeted Revenues	23,942,934	1,093,867	25,372,448	-	8,355,000	7,387,926	1,917,218	261,960	68,331,353
Budgeted Expenditures	43,024,450	2,008,379	35,204,263	7,462,956	39,586,620	13,691,556	2,171,478	261,960	143,411,662
Budgeted Other Financing Sources/(Uses)	(7,462)	-	(225,134)	2,090,000	-	-	-	-	1,857,404
Tax Levy	14,742,652	914,512	9,611,869	4,029,243	-	6,303,630	254,260	-	35,856,166
Estimated Balance 12/31/23	35,106,048	817,847	1,692,981	469,487	-	32,679,442	-	704,831	71,470,636

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

**Resolution establishing countywide levy and fees**

WHEREAS, the proposed 2024 County Budget was submitted to the Board by the County Administrator on October 10, 2023, and

WHEREAS, the proposed 2024 County Budget was the subject of a public hearing on October 24, 2023, and

WHEREAS, the Board has considered all amendments,

NOW, THEREFORE, BE IT RESOLVED that the authorized positions, the total appropriation for each governmental function as shown below, Fund Balance application and assignments in the Recommended Budget book, and the levy contained in the countywide portion of the 2024 Budget, be levied as a county tax to be raised on the 2023 tax roll as follows:

	Subject to levy limit	Debt levy	Library levy	Total apportioned levy
Countywide levy	\$ 28,739,015	\$ 4,531,472	\$ -	\$ 33,270,487
Noncountywide levy (previously approved)				
Health	953,076	-	-	953,076
Library	-	-	1,192,120	1,192,120
Total	<u>\$ 29,692,091</u>	<u>\$ 4,531,472</u>	<u>\$ 1,192,120</u>	<u>\$ 35,415,683</u>

BE IT FURTHER RESOLVED that the above amount be apportioned according to equalized values established by the Wisconsin Department of Revenue.

BE IT FURTHER RESOLVED that the fee schedule for various licenses, permits and services used to establish revenue amounts in the budget are hereby approved.

Category	General Fund	Health Dept	Human Services	Debt Service	Capital Projects	Highway Dept	MIS Dept	Fleet Management	Total
<b>Expenditures</b>									
General Government	\$ 13,310,237	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,014,128	\$ 85,877	\$ 15,410,242
Public Safety	19,674,223	-	-	-	-	-	-	-	19,674,223
Health and Human Services	1,653,778	2,023,393	40,087,675	-	-	-	-	-	43,764,846
Public Works	465,739	-	-	-	-	5,772,176	-	-	6,237,915
Culture, Recreation, and Education	4,512,747	-	-	-	-	-	-	-	4,512,747
Conservation and Development	2,224,316	-	-	-	-	-	-	-	2,224,316
Capital Items and Projects	2,515,541	-	368,660	-	-	6,675,000	191,000	300,000	10,050,201
Debt Service--Principal	-	-	-	2,835,784	-	-	-	-	2,835,784
Debt Service--Interest	-	-	-	1,695,688	-	-	-	-	1,695,688
<b>Total Expenditures</b>	<b>44,356,581</b>	<b>2,023,393</b>	<b>40,456,335</b>	<b>4,531,472</b>	<b>-</b>	<b>12,447,176</b>	<b>2,205,128</b>	<b>385,877</b>	<b>106,405,962</b>
<b>Revenues</b>									
Taxes	9,229,160	-	-	-	-	-	-	-	9,229,160
Intergovernmental Revenues	8,230,172	975,675	14,648,084	-	-	2,673,369	-	-	26,527,300
Licenses and Permits	243,625	-	-	-	-	6,800	-	-	250,425
Fines and Forfeitures	504,600	-	-	-	-	-	-	-	504,600
Public Charges for Services	3,743,726	38,158	14,184,874	-	-	10,000	1,200	-	17,977,958
Intergovernmental Charges	1,346,488	64,192	1,440,840	-	-	3,253,693	2,203,928	85,877	8,395,018
Miscellaneous Revenues	3,019,014	7,000	169,200	-	-	190,237	-	300,000	3,685,451
<b>Total Revenues</b>	<b>26,316,785</b>	<b>1,085,025</b>	<b>30,442,998</b>	<b>-</b>	<b>-</b>	<b>6,134,099</b>	<b>2,205,128</b>	<b>385,877</b>	<b>66,569,912</b>
<b>Other Financing Sources</b>									
Unassigned Fund Balance Applied	877,565	-	-	-	-	-	-	-	877,565
Restricted Funds Applied	2,481,701	-	-	469,487	-	-	-	-	2,951,188
Non-Lapsing (discretionary)									
Funds Applied	496,340	-	-	-	-	-	-	-	496,340
Debt Proceeds	-	-	-	-	-	-	-	-	-
Transfers	-	-	95,274	-	-	-	-	-	95,274
<b>Total Other Financing Sources</b>	<b>3,855,606</b>	<b>-</b>	<b>95,274</b>	<b>469,487</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,420,367</b>
<b>Tax Levy</b>	<b>\$ 14,184,190</b>	<b>\$ 938,368</b>	<b>\$ 9,918,063</b>	<b>\$ 4,061,985</b>	<b>\$ -</b>	<b>\$ 6,313,077</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,415,683</b>

*Fiscal Note: As presented, the countywide levy is proposed at \$33,270,487 which is a mill rate of \$2.6439 for general operations and \$0.4169 for debt service fund for a total of \$3.0608 per \$1,000 of taxable value. In 2023, the countywide levy was \$33,762,184, with a general operations mill rate of \$2.8939 and debt service mill rate of \$0.5477, for a decrease of \$0.2500 per \$1,000 of taxable value for 2024 general operations and a decrease of \$0.1308 per \$1,000 per taxable value for 2024 debt service.*

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

Requested by  
Finance Committee

11/14/2023

Marc A. DeVries

APPROVED: Administrator \_\_\_\_\_; Corp. Counsel \_\_\_\_\_; Finance Director \_\_\_\_\_

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

**Resolution establishing non-countywide levies for health and library services**

WHEREAS, the non-countywide budget for 2024 containing total department appropriations and levies is apportioned to the municipalities benefiting from the services furnished, and

NOW, THEREFORE BE IT RESOLVED that the sums listed below be levied upon all property in Jefferson County that is taxable for the purpose listed:

Health Department	\$ 953,076
Library Services	\$ 1,192,120

BE IT FURTHER RESOLVED that the above amounts be apportioned to equalized values as established by the State Department of Revenue.

*Fiscal Note: The Health mill rate is \$0.1007; and the Library mill rate is \$0.2192 per \$1,000 of equalized value. In 2022, the Health mill rate was \$0.1063 and the library mill rate was \$0.2404, for decreases of \$0.0056 and \$0.0211 in the Health and Library mill rates, respectively.*

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

Requested by  
Finance Committee

11/14/2023

Marc A. DeVries

APPROVED: Corp. Counsel \_\_\_\_\_; Finance Director \_\_\_\_\_

# Amortization Schedule

Date	Description	Total Payment	P&I Payment	Principal Payment	Interest Payment	Principal Balance
Oct 01, 2023	Beginning Balance					370,000.00
<b>2023 Totals</b>						
Apr 01, 2024	Regular Payment	68,592.81	68,592.81	56,998.64	11,594.17	313,001.36
Oct 01, 2024	Regular Payment	68,592.81	68,592.81	58,784.72	9,808.09	254,216.64
<b>2024 Totals</b>		<b>137,185.62</b>	<b>137,185.62</b>	<b>115,783.36</b>	<b>21,402.26</b>	
Apr 01, 2025	Regular Payment	68,592.81	68,592.81	60,670.31	7,922.50	193,546.33
Oct 01, 2025	Regular Payment	68,592.81	68,592.81	62,527.92	6,064.89	131,018.41
<b>2025 Totals</b>		<b>137,185.62</b>	<b>137,185.62</b>	<b>123,198.23</b>	<b>13,987.39</b>	
Apr 01, 2026	Regular Payment	68,592.81	68,592.81	64,509.71	4,083.10	66,508.70
Oct 01, 2026	Regular Payment	68,592.79	68,592.79	66,508.70	2,084.09	
<b>2026 Totals</b>		<b>137,185.60</b>	<b>137,185.60</b>	<b>131,018.41</b>	<b>6,167.19</b>	
<b>Grand Total</b>		<b>411,556.84</b>	<b>411,556.84</b>	<b>370,000.00</b>	<b>41,556.84</b>	

RESOLUTION NO. \_\_\_\_\_

RESOLUTION AUTHORIZING THE SALE OF \$370,000  
GENERAL OBLIGATION PROMISSORY NOTES

WHEREAS, the County Board of Supervisors of Jefferson County, Wisconsin (the "County") has determined that it is in the best interest of the County to prepay the County's obligations under a lease with \_\_\_\_\_ in connection with the County's phone system (the "Lease");

WHEREAS, the County is authorized by the provisions of Section 67.12(12), Wisconsin Statutes, to borrow money and issue general obligation promissory notes for such public purpose; and

WHEREAS, it has been determined that it is in the best interest of the County to issue its general obligation promissory notes (the "Notes") to Premier Bank (the "Purchaser") for the purpose of prepaying its obligations under the Lease pursuant to the terms included in this Resolution.

NOW, THEREFORE, BE IT RESOLVED by the County Board of Supervisors of the County that:

**Section Error! Reference source not found.. Authorization and Award of the Notes.** For the purpose of paying the cost of prepaying the County's obligations under the Lease, there shall be borrowed pursuant to Section 67.12(12), Wisconsin Statutes, the principal sum of THREE HUNDRED SEVENTY THOUSAND DOLLARS (\$370,000) from the Purchaser in accordance with the terms and conditions of this Resolution. The price of the Notes shall be equal to the par amount of the Notes.

**Section 1. Terms of the Notes.** The Notes shall be designated "General Obligation Promissory Notes"; shall be issued in the aggregate principal amount of \$370,000; shall be dated the date of delivery; shall be in the denomination of \$5,000 or any integral multiple thereof; shall be initially numbered R-1 and upward; shall bear interest at the rate of \_\_\_\_% per annum; and shall mature on \_\_\_\_\_. Interest shall be payable semi-annually on \_\_\_\_\_ and \_\_\_\_\_ of each year commencing on \_\_\_\_\_. Interest shall be computed upon the basis of a 360-day year of twelve 30-day months and will be rounded pursuant to the rules of the Municipal Securities Rulemaking Board. The schedule of principal and interest payments due on the Notes is set forth on the Debt Service Schedule attached hereto as Exhibit A and incorporated herein by this reference (the "Schedule").

**Section 2. Redemption Provisions.** The Notes are subject to redemption prior to maturity, at the option of the County, on \_\_\_\_\_ or on any date thereafter. Said Notes are redeemable as a whole or in part, and if in part, from maturities selected by the County, and within each maturity by lot, at the principal amount thereof, plus accrued interest to the date of redemption.

Section 3. Form of the Notes. The Notes shall be issued in registered form and shall be executed and delivered in substantially the form attached hereto as Exhibit B and incorporated herein by this reference.

Section 4. Tax Provisions.

(A) Direct Annual Irrepealable Tax Levy. For the purpose of paying the principal of and interest on the Notes as the same becomes due, the full faith, credit and resources of the County are hereby irrevocably pledged, and there is hereby levied upon all of the taxable property of the County a direct annual irrepealable tax in the years 2023 through 20\_\_ for the payments due in the years 2024 through 20\_\_ in the amounts set forth on the Schedule.

(B) Tax Collection. So long as any part of the principal of or interest on the Notes remains unpaid, the County shall be and continue without power to repeal such levy or obstruct the collection of said tax until all such payments have been made or provided for. After the issuance of the Notes, said tax shall be, from year to year, carried onto the tax roll of the County and collected in addition to all other taxes and in the same manner and at the same time as other taxes of the County for said years are collected, except that the amount of tax carried onto the tax roll may be reduced in any year by the amount of any surplus money in the Debt Service Fund Account created below.

(C) Additional Funds. If at any time there shall be on hand insufficient funds from the aforesaid tax levy to meet principal and/or interest payments on said Notes when due, the requisite amounts shall be paid from other funds of the County then available, which sums shall be replaced upon the collection of the taxes herein levied.

Section 5. Segregated Debt Service Fund Account.

(A) Creation and Deposits. There shall be and there hereby is established in the treasury of the County, if one has not already been created, a debt service fund, separate and distinct from every other fund, which shall be maintained in accordance with generally accepted accounting principles. Debt service or sinking funds established for obligations previously issued by the County may be considered as separate and distinct accounts within the debt service fund.

Within the debt service fund, there hereby is established a separate and distinct account designated as the "Debt Service Fund Account for Premier Bank General Obligation Promissory Notes" (the "Debt Service Fund Account") and such account shall be maintained until the indebtedness evidenced by the Notes is fully paid or otherwise extinguished. There shall be deposited into the Debt Service Fund Account (i) all accrued interest received by the County at the time of delivery of and payment for the Notes; (ii) any premium which may be received by the County above the par value of the Notes and accrued interest thereon; (iii) all money raised by the taxes herein levied and any amounts appropriated for the specific purpose of meeting principal of and interest on the Notes when due; (iv) such other sums as may be necessary at any time to pay principal of and interest on the Notes when due; (v) surplus monies in the Borrowed Money Fund as specified below; and (vi) such further deposits as may be required by Section 67.11, Wisconsin Statutes.

(B) Use and Investment. No money shall be withdrawn from the Debt Service Fund Account and appropriated for any purpose other than the payment of principal of and interest on the Notes until all such principal and interest has been paid in full and the Notes canceled; provided (i) the funds to provide for each payment of principal of and interest on the Notes prior to the scheduled receipt of taxes from the next succeeding tax collection may be invested in direct obligations of the United States of America maturing in time to make such payments when they are due or in other investments permitted by law; and (ii) any funds over and above the amount of such principal and interest payments on the Notes may be used to reduce the next succeeding tax levy, or may, at the option of the County, be invested by purchasing the Notes as permitted by and subject to Section 67.11(2)(a), Wisconsin Statutes, or in permitted municipal investments under the pertinent provisions of the Wisconsin Statutes ("Permitted Investments"), which investments shall continue to be a part of the Debt Service Fund Account. Any investment of the Debt Service Fund Account shall at all times conform with the provisions of the Internal Revenue Code of 1986, as amended (the "Code") and any applicable Treasury Regulations (the "Regulations").

(C) Remaining Monies. When all of the Notes have been paid in full and canceled, and all Permitted Investments disposed of, any money remaining in the Debt Service Fund Account shall be transferred and deposited in the general fund of the County, unless the County Board of Supervisors directs otherwise.

Section 6. Proceeds of the Notes; Segregated Borrowed Money Fund. The proceeds of the Notes (the "Note Proceeds") (other than any premium and accrued interest which must be paid at the time of the delivery of the Notes into the Debt Service Fund Account created above) shall be deposited into a special fund (the "Borrowed Money Fund") separate and distinct from all other funds of the County and disbursed solely for the purpose or purposes for which borrowed. In no event shall monies in the Borrowed Money Fund be used to fund operating expenses of the general fund of the County or of any special revenue fund of the County that is supported by property taxes. Monies in the Borrowed Money Fund may be temporarily invested in Permitted Investments. Any monies, including any income from Permitted Investments, remaining in the Borrowed Money Fund after the purpose or purposes for which the Notes have been issued have been accomplished, and, at any time, any monies as are not needed and which obviously thereafter cannot be needed for such purpose(s) shall be deposited in the Debt Service Fund Account.

Section 7. No Arbitrage. All investments made pursuant to this Resolution shall be Permitted Investments, but no such investment shall be made in such a manner as would cause the Notes to be "arbitrage bonds" within the meaning of Section 148 of the Code or the Regulations and an officer of the County, charged with the responsibility for issuing the Notes, shall certify as to facts, estimates, circumstances and reasonable expectations in existence on the date of delivery of the Notes to the Purchaser which will permit the conclusion that the Notes are not "arbitrage Notes," within the meaning of the Code or Regulations.

Section 8. Compliance with Federal Tax Laws. (a) The County represents and covenants that the projects financed by the Notes and the Lease and the ownership, management and use of the projects will not cause the Notes to be "private activity bonds" within the meaning

of Section 141 of the Code. The County further covenants that it shall comply with the provisions of the Code to the extent necessary to maintain the tax-exempt status of the interest on the Notes including, if applicable, the rebate requirements of Section 148(f) of the Code. The County further covenants that it will not take any action, omit to take any action or permit the taking or omission of any action within its control (including, without limitation, making or permitting any use of the proceeds of the Notes) if taking, permitting or omitting to take such action would cause any of the Notes to be an arbitrage Note or a private activity Note within the meaning of the Code or would otherwise cause interest on the Notes to be included in the gross income of the recipients thereof for federal income tax purposes. The County Clerk or other officer of the County charged with the responsibility of issuing the Notes shall provide an appropriate certificate of the County certifying that the County can and covenanting that it will comply with the provisions of the Code and Regulations.

(b) The County also covenants to use its best efforts to meet the requirements and restrictions of any different or additional federal legislation which may be made applicable to the Notes provided that in meeting such requirements the County will do so only to the extent consistent with the proceedings authorizing the Notes and the laws of the State of Wisconsin and to the extent that there is a reasonable period of time in which to comply.

Section 9. Execution of the Notes; Closing; Professional Services. The Notes shall be issued in printed form, executed on behalf of the County by the manual or facsimile signatures of the Chairperson and County Clerk, authenticated, if required, by the Fiscal Agent (defined below), sealed with its official or corporate seal, if any, or a facsimile thereof, and delivered to the Purchaser upon payment to the County of the purchase price thereof, plus accrued interest to the date of delivery (the "Closing"). The facsimile signature of either of the officers executing the Notes may be imprinted on the Notes in lieu of the manual signature of the officer but, unless the County has contracted with a fiscal agent to authenticate the Notes, at least one of the signatures appearing on each Note shall be a manual signature. In the event that either of the officers whose signatures appear on the Notes shall cease to be such officers before the Closing, such signatures shall, nevertheless, be valid and sufficient for all purposes to the same extent as if they had remained in office until the Closing. The aforesaid officers are hereby authorized and directed to do all acts and execute and deliver the Notes and all such documents, certificates and acknowledgements as may be necessary and convenient to effectuate the Closing. The County hereby authorizes the officers and agents of the County to enter into, on its behalf, agreements and contracts in conjunction with the Notes, including but not limited to agreements and contracts for legal, trust, fiscal agency, disclosure and continuing disclosure, and rebate calculation services. Any such contract heretofore entered into in conjunction with the issuance of the Notes is hereby ratified and approved in all respects.

Section 10. Payment of the Notes; Fiscal Agent. The principal of and interest on the Notes shall be paid by the County Treasurer (the "Fiscal Agent").

Section 11. Persons Treated as Owners; Transfer of Notes. The County shall cause books for the registration and for the transfer of the Notes to be kept by the Fiscal Agent. The person in whose name any Note shall be registered shall be deemed and regarded as the absolute owner thereof for all purposes and payment of either principal or interest on any Note shall be

made only to the registered owner thereof. All such payments shall be valid and effectual to satisfy and discharge the liability upon such Note to the extent of the sum or sums so paid.

Any Note may be transferred by the registered owner thereof by surrender of the Note at the office of the Fiscal Agent, duly endorsed for the transfer or accompanied by an assignment duly executed by the registered owner or his attorney duly authorized in writing. Upon such transfer, the Chairperson and County Clerk shall execute and deliver in the name of the transferee or transferees a new Note or Notes of a like aggregate principal amount, series and maturity and the Fiscal Agent shall record the name of each transferee in the registration book. No registration shall be made to bearer. The Fiscal Agent shall cancel any Note surrendered for transfer.

The County shall cooperate in any such transfer, and the Chairperson and County Clerk are authorized to execute any new Note or Notes necessary to effect any such transfer.

Section 12. Record Date. The 15th day of the calendar month next preceding each interest payment date shall be the record date for the Notes (the "Record Date"). Payment of interest on the Notes on any interest payment date shall be made to the registered owners of the Notes as they appear on the registration book of the County at the close of business on the Record Date.

Section 13. Record Book. The County Clerk shall provide and keep the transcript of proceedings as a separate record book (the "Record Book") and shall record a full and correct statement of every step or proceeding had or taken in the course of authorizing and issuing the Notes in the Record Book.

Section 15. Conflicting Resolutions; Severability; Effective Date. All prior resolutions, rules or other actions of the County Board of Supervisors or any parts thereof in conflict with the provisions hereof shall be, and the same are, hereby rescinded insofar as the same may so conflict. In the event that any one or more provisions hereof shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other provisions hereof. The foregoing shall take effect immediately upon adoption and approval in the manner provided by law.

Adopted, approved and recorded \_\_\_\_\_, 2023.

\_\_\_\_\_  
Chairperson

ATTEST:

\_\_\_\_\_  
County Clerk

(SEAL)

EXHIBIT A

Debt Service Schedule and Irrepealable Tax Levies

To be provided by \_\_\_\_\_ and incorporated into the Resolution.

(See Attached)

EXHIBIT B

(Form of Note)

REGISTERED  
NO. R- \_\_\_\_\_

UNITED STATES OF AMERICA  
STATE OF WISCONSIN  
JEFFERSON COUNTY  
GENERAL OBLIGATION PROMISSORY NOTE

DOLLARS  
\$ \_\_\_\_\_

MATURITY DATE: \_\_\_\_\_ ORIGINAL DATE OF ISSUE: \_\_\_\_\_ INTEREST RATE: \_\_\_\_\_

\_\_\_\_\_ %

DEPOSITORY OR ITS NOMINEE NAME: PREMIER BANK

PRINCIPAL AMOUNT: \_\_\_\_\_ THOUSAND DOLLARS  
(\$ \_\_\_\_\_)

FOR VALUE RECEIVED, Jefferson County, Wisconsin (the "County"), hereby acknowledges itself to owe and promises to pay to the registered owner identified above (or to registered assigns), on the maturity date identified above, the principal amount identified above, and to pay interest thereon at the rate of interest per annum identified above, all subject to the provisions set forth herein regarding redemption prior to maturity. Interest shall be payable semi-annually on \_\_\_\_\_ and \_\_\_\_\_ of each year commencing on \_\_\_\_\_ until the aforesaid principal amount is paid in full. Both the principal of and interest on this Note are payable to the registered owner in lawful money of the United States. Interest payable on any interest payment date shall be paid by wire transfer or other means to the owner in whose name this Note is registered on the Note Register maintained by the County Treasurer (the "Fiscal Agent") or any successor thereto at the close of business on the 15th day of the calendar month next preceding each interest payment date (the "Record Date"). This Note is payable as to principal upon presentation and surrender hereof at the office of the Fiscal Agent.

For the prompt payment of this Note together with interest hereon as aforesaid and for the levy of taxes sufficient for that purpose, the full faith, credit and resources of the County are hereby irrevocably pledged.

This Note is issued by the County pursuant to the provisions of Section 67.12(12), Wisconsin Statutes, for the public purpose of prepaying the County's obligations under a lease for a phone system, as authorized by a resolution adopted on \_\_\_\_\_, 2023. Said resolution is recorded in the official minutes of the County Board of Supervisors for said date.

The Notes are subject to redemption prior to maturity, at the option of the County, on \_\_\_\_\_ or on any date thereafter. Said Notes are redeemable as a whole or in part, and if in part, from maturities selected by the County, at the principal amount thereof, plus accrued interest to the date of redemption.

It is hereby certified and recited that all conditions, things and acts required by law to exist or to be done prior to and in connection with the issuance of this Note have been done, have existed and have been performed in due form and time; that the aggregate indebtedness of the County, including this Note and others issued simultaneously herewith, does not exceed any limitation imposed by law or the Constitution of the State of Wisconsin; and that a direct annual irrepealable tax has been levied sufficient to pay this Note, together with the interest thereon, when and as payable.

This Note is transferable only upon the books of the County kept for that purpose at the office of the Fiscal Agent, only in the event that the Depository does not continue to act as depository for the Notes, and the County appoints another depository, upon surrender of the Note to the Fiscal Agent, by the registered owner in person or his duly authorized attorney, together with a written instrument of transfer (which may be endorsed hereon) satisfactory to the Fiscal Agent duly executed by the registered owner or his duly authorized attorney. Thereupon a new fully registered Note in the same aggregate principal amount shall be issued to the new depository in exchange therefor and upon the payment of a charge sufficient to reimburse the County for any tax, fee or other governmental charge required to be paid with respect to such registration. The Fiscal Agent shall not be obliged to make any transfer of the Notes (i) after the Record Date, (ii) during the fifteen (15) calendar days preceding the date of any publication of notice of any proposed redemption of the Notes, or (iii) with respect to any particular Note, after such Note has been called for redemption. The Fiscal Agent and County may treat and consider the Depository in whose name this Note is registered as the absolute owner hereof for the purpose of receiving payment of, or on account of, the principal or redemption price hereof and interest due hereon and for all other purposes whatsoever. The Notes are issuable solely as negotiable, fully-registered Notes without coupons in the denomination of \$5,000 or any integral multiple thereof.

No delay or omission on the part of the owner hereof to exercise any right hereunder shall impair such right or be considered as a waiver thereof or as a waiver of or acquiescence in any default hereunder.

IN WITNESS WHEREOF, Jefferson County, Wisconsin, by its governing body, has caused this Note to be executed for it and in its name by the manual or facsimile signatures of its duly qualified Chairperson and County Clerk; and to be sealed with its official or corporate seal, if any, all as of the original date of issue specified above.

JEFFERSON COUNTY, WISCONSIN

By: \_\_\_\_\_  
Steven Nass  
Chairperson

(SEAL)

By: \_\_\_\_\_  
Audrey McGraw  
County Clerk

ASSIGNMENT

FOR VALUE RECEIVED, the undersigned sells, assigns and transfers unto

\_\_\_\_\_  
(Name and Address of Assignee)

\_\_\_\_\_  
(Social Security or other Identifying Number of Assignee)

the within Note and all rights thereunder and hereby irrevocably constitutes and appoints \_\_\_\_\_, Legal Representative, to transfer said Note on the books kept for registration thereof, with full power of substitution in the premises.

Dated: \_\_\_\_\_

Signature Guaranteed:

\_\_\_\_\_  
(e.g. Bank, Trust Company  
or Securities Firm)

\_\_\_\_\_  
(Depository or Nominee Name)

NOTICE: This signature must correspond with the name of the Depository or Nominee Name as it appears upon the face of the within Note in every particular, without alteration or enlargement or any change whatever.

\_\_\_\_\_  
(Authorized Officer)

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

### **Approving an agreement with Premier Bank to open a Bank Sweep Manager Sweep Account**

#### Executive Summary

March of 2023 saw the failure of two major banks. The contributing factor to both failures was a rising interest rate environment which caused fixed income securities, such as bonds and other fixed-rate debt instruments, to lose value. As customers withdrew cash, banks were forced to sell these securities at a loss in order to cover deposits. The cascading losses and resulting flight to safety of its customers caused the banks to become insolvent.

Since that time Jefferson County has engaged in discussions with Premier Bank regarding the safety of its deposits. Premier Bank offers a product whereby any funds over a target balance are swept overnight into a repurchase agreement that is fully collateralized by securities that are the direct obligation of, or guaranteed by, the United States Government. A repurchase agreement is an agreement whereby the bank agrees to repurchase the securities back from an account holder on the following business day for the cash value of the securities plus any interest earned.

Opening a sweep account with Premier Bank would not only protect Jefferson County's deposits in the event of a bank failure, but Jefferson County will also earn interest at a rate that is competitive with the Local Government Investment Pool currently offered by the State of Wisconsin.

On October 4, the Finance Committee voted 5-0 to recommend that Jefferson County enter into a sweep account agreement with Premier Bank.

---

WHEREAS, we are currently in an environment of rising interest rates, and

WHEREAS, rising interest rates present a risk of bank failure due to the devaluation of its holdings and potential insolvency, and

WHEREAS, Premier Bank offers a service whereby Jefferson County's deposits will be swept into a repurchase agreement that is fully collateralized by securities that are the direct obligation of, or guaranteed by, the United States Government, and

WHEREAS, this service will reduce the risk of that Jefferson County will experience any loss of deposits in the event that Premier Bank fails, and

WHEREAS, this service will also provide Jefferson County with additional interest income,

NOW, THEREFORE BE IT RESOLVED that the Board of Supervisors hereby authorizes the County Administrator to enter into a contract with Premier Bank to open a Bank Sweep Manager Sweep Account.

*Fiscal Note: Bank service fees will apply to this agreement and are based on the amount of deposits and prevailing interest rates. The interest income and bank fees will be posted to the County Treasurer's budget. No budget adjustment is necessary.*

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

Requested by  
Finance Committee

10/10/2023

Marc A. DeVries

APPROVED: Corp. Counsel \_\_\_\_\_; Finance Director \_\_\_\_\_

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

**Approving an agreement with Premier Bank for Positive Pay services**

Executive Summary

In 2015, the United States government began requiring all U.S. merchants to accept chip and PIN cards as a method of reducing point-of-sale credit card number theft and skimming cybercrimes. Since this time, credit card fraud has been reduced significantly and fraudsters have turned to check fraud as an alternative, often robbing post office boxes to steal uncashed checks and alter them. Jefferson County has recently had discussions with its banking services provider, Premier Bank, regarding check fraud. One very effective method of stopping check fraud before it happens is for the County to transmit an electronic file to its bank that lists the check numbers, payees and amounts and the bank will perform a three-way match of this information to checks that clear to determine if there are any exceptions. Upon discovering an exception, the County would be notified and have an opportunity to investigate prior to the cash being withdrawn from the County's checking account. This is called positive pay, and Premier Bank has recently begun offering this product to its customers. On October 4, 2023 the Finance Committee approved an agreement with Premier Bank for positive pay services with a vote of 5-0.

\_\_\_\_\_  
WHEREAS, check fraud is recently trending upward among petty criminals, and

WHEREAS, Jefferson County currently receives banking services from Premier Bank, and

WHEREAS, Premier Bank offers a service whereby Jefferson County can upload a list of its checks into Premier Bank's online portal and Premier Bank will match the checks on the list with the checks that clear the bank and report exceptions to Jefferson County, and

WHEREAS, this service will reduce the risk of check fraud and also save time in the Treasurer's office where this is currently being done manually and after the fact, and

WHEREAS, the cost of this service is \$30 per month,

NOW, THEREFORE BE IT RESOLVED that the Board of Supervisors hereby authorizes the County Administrator to enter into a contract with Premier Bank for Positive Pay services.

*Fiscal Note: The annual cost of this service is \$360 per year and will be paid for from the County Treasurer's budget. No budget adjustment is necessary.*

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

Requested by  
Finance Committee

10/10/2023

Marc A. DeVries

APPROVED: Corp. Counsel \_\_\_\_; Finance Director \_\_\_\_



Blair Ward  
311 S Center Avenue  
Jefferson, Wisconsin 53549

September 7, 2023

RE:      Claimant:                      Sandy Peterson  
         Claim number: ALJC00002903  
         Our Insured:                      Jefferson County  
         Date of Loss:                      8/21/2023

Dear Blair Ward,

The above referenced claim was filed on 9/6/2023. 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,

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

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

**Denying Claim for damages by Sandy Peterson**

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 October 04, 2023, and recommended forwarding to the County Board to deny the claim for damages by Sandy Peterson.

\_\_\_\_\_

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>
Sandy Peterson	8/21/2023	9/06/2023	Sandy Peterson alleges damage to the windshield of her car when it was allegedly struck by a piece of tar/blacktop that fell off a Jefferson County Highway Department truck traveling on I 94 between Sullivan and Johnson Creek.	\$421.99

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

10-10-2023

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

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

**As of October 1, 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 & Renovations:	38,669,834.00	38,669,834.00	3,079,639.32	41,749,473.32	21,011,617.40	20,737,855.92
MIS Building Demolition & Parking Lot Construction	Future Project Below	Future Project Below				
Construction Contingency	3,750,000.00	3,750,000.00	(2,984,104.19)	765,895.81	-	765,895.81
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>21,011,617.40</b>	<b>21,503,751.73</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	2,620,092.63	121,957.37
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	226,058.83	(76,058.83)
Temporary Office Space	300,000.00	300,000.00	(14,743.92)	285,256.08	446,162.33	(160,906.25)
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	140,755.61	(96,199.96)
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	-	-	-	-	9,850.62	(9,850.62)
Replace roof	-	-	702,000.00	702,000.00	267,830.00	434,170.00
<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	1,655,632.13	770,429.87
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	19,395.00	330,605.00
<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>4,059,854.33</b>	<b>2,917,450.54</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>27,691,564.36</b>	<b>24,543,159.64</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>-</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
Original budget		3,750,000.00	-	-	-	-	-
Additional funding sources		-	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 Terazzo in lobby area	1,918.31	(1,918.31)	-	-	-	-	-
78 Plumbing	1,260.81	(1,260.81)	-	-	-	-	-
79 County board room floor prep	12,244.33	(12,244.33)	-	-	-	-	-
80 Flush existing water lateral	1,560.45	(1,560.45)	-	-	-	-	-
81 Reinstall wire partitions	7,602.51	(7,602.51)	-	-	-	-	-
82 various changes	26,004.98	(26,004.98)	-	-	-	-	-
Subtotal - Maas Construction	3,079,639.32	(2,297,042.19)	-	-	-	-	(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)	-
Total	5,207,701.32	(2,984,104.19)	(400,000.00)	(216,000.00)	(100,000.00)	(475,000.00)	(150,000.00)
Net contingency remaining		765,895.81					

**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	410,000	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	(1,120,000)	1,015,000	1,015,000	15,000	Mid - 2024	Match for broadband expansion grants
295,000	(93,259)	201,741	201,741	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	(42,292)	152,708	152,708	84,299	Dec-24	Hire an additional full time staff person to assist those veterans that were negatively impacted by COVID-19.
240,000	(53,535)	186,465	186,465	38,179	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	192,834	Jul-24	Technology purchases to support remote work for COVID mitigation or operational recovery
195,000	(95,000)	100,000	100,000	61,435	Dec-24	Increase part time mental health nurse in Jail to full time
250,000	-	250,000	250,000	247,100	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	1,829,469	8,829,469	8,829,469	5,527,968	Oct-24	Replace HVAC system in County Courthouse, Sheriff complex, and Jail to improve ventilation
-	250,000	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	(800,000)	200,000	200,000	-	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)
	200,931	200,931	200,931	77,160	Dec-24	Recruitment and Retention Specialist
200,000	(42,000)	158,000	158,000	-	Dec-24	Clean Water initiatives
16,339,000	126,385	16,465,385	16,465,385	10,147,100		Total committed/spent to date

**JEFFERSON COUNTY**  
**Revenues collected through August 31**

DEPARTMENT	REVISED 2023	ACTUAL 2023	% COLLECTED	REVISED 2022	ACTUAL 2022	% COLLECTED	REVISED 2021	ACTUAL 2021	% COLLECTED
Administration Total	\$ (3,253,177.00)	\$ (404,891.78)	0.12	\$ (1,274,275.00)	\$ (408,782.31)	0.32	\$ (1,008,178.00)	\$ (334,875.66)	0.33
Capital Projects and Debt Total	(12,384,243.00)	(3,775,208.52)	0.30	(3,636,718.00)	(2,511,223.35)	0.69	(1,521,075.00)	(1,041,994.41)	0.69
Central Services Total	(985,653.00)	(655,668.40)	0.67	(1,004,283.00)	(668,356.61)	0.67	(1,015,922.00)	(676,088.35)	0.67
Child Support Total	(1,235,122.00)	(700,967.48)	0.57	(1,222,816.00)	(741,653.40)	0.61	(1,087,025.00)	(608,566.09)	0.56
Clerk of Courts Total	(3,272,999.00)	(2,122,447.31)	0.65	(2,969,613.00)	(1,708,665.58)	0.58	(2,897,747.00)	(1,970,850.84)	0.68
Corporation Counsel Total	(488,185.00)	(333,018.96)	0.68	(447,736.00)	(298,691.28)	0.67	(409,989.00)	(273,326.32)	0.67
County Board Total	(485,639.00)	(323,836.53)	0.67	(516,744.00)	(344,616.80)	0.67	(444,332.00)	(296,221.60)	0.67
County Clerk Total	(414,523.00)	(306,699.64)	0.74	(427,209.00)	(287,766.83)	0.67	(327,320.00)	(232,915.45)	0.71
District Attorney Total	(1,034,908.00)	(614,755.11)	0.59	(1,089,327.00)	(582,723.27)	0.53	(828,364.00)	(530,264.61)	0.64
Economic Development Total	(487,082.00)	(360,353.50)	0.74	(425,768.00)	(281,114.94)	0.66	(350,937.00)	(291,837.50)	0.83
Emergency Management Total	(256,391.00)	(110,240.28)	0.43	(203,286.00)	(73,795.52)	0.36	(187,207.00)	(73,445.85)	0.39
Fair Park Total	(2,008,699.00)	(1,587,199.77)	0.79	(1,998,811.00)	(1,283,914.30)	0.64	(1,376,196.00)	(1,038,236.46)	0.75
Finance Department Total	(1,160,790.00)	(779,270.78)	0.67	(1,031,351.00)	(688,667.29)	0.67	(989,579.00)	(695,282.66)	0.70
General Revenues & Expenditure Tot	636,379.00	2,448,253.06	3.85	(102,785.00)	1,716,661.91	(16.70)	(848,926.00)	883,955.47	(1.04)
Health Department Total	(2,041,380.00)	(1,089,603.81)	0.53	(2,396,217.00)	(1,053,578.55)	0.44	(1,579,393.00)	(842,200.68)	0.53
Highway Department Total	(13,691,556.00)	(8,329,548.19)	0.61	(11,755,569.00)	(7,235,138.35)	0.62	(12,229,154.00)	(7,347,943.71)	0.60
Human Resources Total	(731,756.00)	(419,057.64)	0.57	(624,811.00)	(370,359.23)	0.59	(531,903.00)	(347,978.55)	0.65
Human Services Department Total	(36,644,571.00)	(18,610,148.22)	0.51	(29,607,649.00)	(15,823,956.39)	0.53	(26,984,956.00)	(15,545,240.45)	0.58
Internal Service Funds Total	(2,433,439.00)	(1,442,201.26)	0.59	(2,010,781.00)	(1,243,212.96)	0.62	(1,742,266.00)	(1,148,522.34)	0.66
Land & Water Conservation Total	(961,126.00)	(383,238.29)	0.40	(865,023.00)	(349,507.84)	0.40	(647,205.00)	(432,173.81)	0.67
Land Information Total	(609,521.00)	(433,015.86)	0.71	(575,921.00)	(415,890.51)	0.72	(496,071.00)	(374,583.92)	0.76
Library Total	(1,179,470.00)	(786,313.36)	0.67	(1,158,411.00)	(772,274.08)	0.67	(1,157,430.00)	(771,620.00)	0.67
Medical Examiner Total	(364,329.00)	(213,588.72)	0.59	(344,967.00)	(209,562.60)	0.61	(287,281.00)	(179,009.12)	0.62
Parks Department Total	(1,357,549.00)	(871,284.63)	0.64	(1,065,080.00)	(705,604.61)	0.66	(1,351,017.00)	(691,420.40)	0.51
Planning And Zoning Total	(736,737.00)	(433,258.81)	0.59	(660,363.00)	(373,301.14)	0.57	(617,248.00)	(356,560.65)	0.58
Register Of Deeds Total	(351,488.00)	(293,131.27)	0.83	(354,991.00)	(425,782.55)	1.20	(380,421.00)	(449,162.61)	1.18
Sheriff Department Total	(18,275,038.00)	(11,373,973.55)	0.62	(15,812,557.00)	(10,352,186.96)	0.65	(14,952,607.00)	(9,716,558.04)	0.65
Treasurer Total	(309,068.00)	(1,599,606.51)	5.18	(297,493.00)	740,074.53	(2.49)	(267,703.00)	(443,188.69)	1.66
UW Extension Total	(294,381.00)	(188,253.84)	0.64	(276,274.00)	(175,982.02)	0.64	(311,624.00)	(198,658.29)	0.64
Veterans Services Total	(291,193.00)	(184,276.19)	0.63	(286,802.00)	(152,551.28)	0.53	(205,620.00)	(140,693.08)	0.68
Grand Total	\$ (107,103,634.00)	\$ (56,276,805.15)	0.53	\$ (84,443,631.00)	\$ (47,082,124.11)	0.56	\$ (77,034,696.00)	\$ (46,165,464.67)	0.60

**JEFFERSON COUNTY**  
Expenditures through August 31

DEPARTMENT	REVISED 2023	ACTUAL 2023	% SPENT		REVISED 2022	ACTUAL 2022	% SPENT		REVISED 2021	ACTUAL 2021	% SPENT
Administration Total	\$ 3,671,136.00	\$ 677,031.66	0.18		\$ 1,347,779.00	\$ 444,962.10	0.33		\$ 689,610.00	\$ 48,192.59	0.07
Capital Projects and Debt Total	49,331,476.00	28,936,522.37	0.59		12,340,843.00	6,106,378.42	0.49		4,034,385.00	1,781,431.07	0.44
Central Services Total	1,258,368.00	608,488.10	0.48		1,212,928.00	555,728.01	0.46		1,152,295.00	559,951.45	0.49
Child Support Total	1,235,122.00	789,501.07	0.64		1,200,450.00	773,938.87	0.64		1,124,743.00	737,162.84	0.66
Clerk of Courts Total	3,272,999.00	1,841,420.24	0.56		3,048,459.00	1,593,589.97	0.52		2,828,841.00	1,479,366.11	0.52
Corporation Counsel Total	500,187.00	297,928.46	0.60		444,936.00	269,515.96	0.61		409,490.00	279,045.40	0.68
County Board Total	560,639.00	484,740.77	0.86		599,744.00	383,074.84	0.64		442,332.00	347,566.93	0.79
County Clerk Total	453,793.00	545,591.32	1.20		426,887.00	460,087.47	1.08		321,585.00	465,475.51	1.45
District Attorney Total	1,034,908.00	638,519.51	0.62		988,090.00	645,508.08	0.65		815,283.00	558,547.56	0.69
Economic Development Total	569,383.00	306,972.39	0.54		551,241.00	314,282.06	0.57		539,314.00	356,108.33	0.66
Emergency Management Total	256,393.00	196,136.96	0.76		201,936.00	183,089.62	0.91		184,414.00	117,036.04	0.63
Fair Park Total	2,035,188.00	1,301,835.58	0.64		1,814,494.00	1,118,462.33	0.62		1,345,448.00	899,701.10	0.67
Finance Department Total	1,175,791.00	693,678.00	0.59		1,193,243.00	779,023.94	0.65		1,115,079.00	626,881.84	0.56
General Revenues & Expenditure Total	3,164,889.00	-	-		4,995,683.00	-	-		4,311,995.00	-	-
Health Department Total	1,976,694.00	1,201,058.51	0.61		1,699,404.00	1,228,651.78	0.72		1,550,096.00	811,127.91	0.52
Highway Department Total	13,691,556.00	7,762,926.90	0.57		11,546,295.00	4,711,892.49	0.41		11,997,991.00	4,525,293.27	0.38
Human Resources Total	881,634.00	447,978.27	0.51		649,614.00	352,086.00	0.54		549,731.00	249,337.94	0.45
Human Services Department Total	36,864,520.00	23,077,875.95	0.63		30,100,884.00	18,661,313.56	0.62		26,723,885.00	17,386,901.93	0.65
Internal Service Funds Total	2,433,435.00	1,606,046.37	0.66		1,954,155.00	1,315,848.88	0.67		1,959,181.00	1,236,069.08	0.63
Land & Water Conservation Total	1,056,814.00	422,061.78	0.40		921,270.00	354,643.64	0.38		628,022.00	413,333.29	0.66
Land Information Total	647,797.00	391,819.60	0.60		494,939.00	304,307.29	0.61		389,866.00	247,156.36	0.63
Library Total	1,179,470.00	1,178,812.09	1.00		1,158,348.00	1,157,773.69	1.00		1,157,104.00	1,156,854.72	1.00
Medical Examiner Total	364,329.00	211,011.63	0.58		342,467.00	180,302.95	0.53		284,382.00	153,496.97	0.54
Parks Department Total	1,836,851.00	1,154,045.98	0.63		2,418,660.00	929,116.62	0.38		1,255,758.00	709,888.37	0.57
Planning And Zoning Total	736,740.00	490,594.09	0.67		656,650.00	413,827.66	0.63		644,426.00	411,626.03	0.64
Register Of Deeds Total	454,444.00	332,501.00	0.73		516,882.00	244,814.53	0.47		374,893.00	230,944.80	0.62
Sheriff Department Total	19,017,401.00	11,377,945.76	0.60		16,760,775.00	10,676,737.10	0.64		16,093,556.00	9,885,858.56	0.61
Treasurer Total	309,066.00	203,922.45	0.66		294,366.00	161,000.55	0.55		262,482.00	152,394.60	0.58
UW Extension Total	302,180.00	170,084.17	0.56		295,731.00	140,990.27	0.48		310,102.00	124,310.93	0.40
Veterans Services Total	298,003.00	194,689.06	0.65		291,913.00	171,342.22	0.59		210,621.00	129,068.93	0.61
Grand Total	\$ 150,571,206.00	\$ 87,541,740.04	0.58		\$ 100,469,066.00	\$ 54,632,290.90	0.54		\$ 83,706,910.00	\$ 46,080,130.46	0.55

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FROM 2023 01 TO 2023 08

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>12201 Finance</b>							
12201 411100 General Property Taxes	-621,030	0	-621,030	-414,020.16		-207,010.06	66.7%
12201 412100 Sales Taxes From County	-150	0	-150	-113.75		-36.25	75.8%
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	-422.56		-327.44	56.3%
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	-16,600.20		1,600.20	110.7%
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	-387.86		-717.14	35.1%
12202 451045 Employee Premiums	-470,000	0	-470,000	-304,110.49		-165,889.51	64.7%
TOTAL General Fund	-1,160,790	-15,000	-1,175,790	-779,270.78		-396,519.44	%
TOTAL REVENUES	-1,160,790	-15,000	-1,175,790	-779,270.78		-396,519.44	

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FROM 2023 01 TO 2023 08

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>12201 Finance</b>							
12201 511110 Salary-Permanent Regular	224,538	0	224,538	149,049.35		75,488.63	66.4%
12201 511210 Wages-Regular	177,653	0	177,653	116,074.58		61,577.97	65.3%
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	19,304.15		9,343.27	67.4%
12201 512142 Retirement (Employer)	27,555	0	27,555	18,029.09		9,525.61	65.4%
12201 512144 Health Insurance	89,063	0	89,063	48,210.32		40,852.80	54.1%
12201 512145 Life Insurance	165	0	165	110.80		53.84	67.3%
12201 512153 HRA Contribution	0	0	0	2,075.71		-2,075.71	.0%
12201 512173 Dental Insurance	4,344	0	4,344	3,025.27		1,318.73	69.6%
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	2,096.03		303.97	87.3%
12201 531312 Office Supplies	2,600	0	2,600	682.35		1,917.65	26.2%
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	1,670.00		670.00	71.4%
12201 532332 Mileage	0	0	0	121.98		-121.98	.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	710.56		-10.56	101.5%
12201 571004 IP Telephony Allocation	531	0	531	354.00		177.00	66.7%
12201 571005 Duplicating Allocation	452	0	452	301.36		150.64	66.7%
12201 571009 MIS PC Group Allocation	11,413	0	11,413	7,608.64		3,804.36	66.7%
12201 571010 MIS Systems Grp Alloc(ISIS)	3,771	0	3,771	2,514.00		1,257.00	66.7%
12201 591519 Other Insurance	4,726	0	4,726	2,792.80		1,933.20	59.1%
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	12,130.60		-130.60	101.1%

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FROM 2023 01 TO 2023 08

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
100 General Fund	APPROP	ADJSTMTS	BUDGET	ACTUALS	ENCUMBRANCES	BUDGET	USED
12202 599984 Cobra Dental Claims	6,000	0	6,000	244.80		5,755.20	4.1%
12202 599986 Administrative Fees Dental	24,000	0	24,000	16,017.60		7,982.40	66.7%
12202 599989 Employee Dental Claims	445,605	0	445,605	235,122.84		210,482.16	52.8%
12202 599992 Administrative Dental Retiree	1,100	0	1,100	881.82		218.18	80.2%
TOTAL General Fund	1,160,790	15,000	1,175,790	693,678.00		482,112.22	%
TOTAL EXPENSES	1,160,790	15,000	1,175,790	693,678.00		482,112.22	

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FROM 2023 01 TO 2023 08

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	759,688.24		379,844.16	66.7%
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	-3,741.09		-258.91	93.5%
13201 418100 Interest On Taxes	-325,000	0	-325,000	-208,449.94		-116,550.06	64.1%
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	-1,859,659.63		859,659.63	186.0%
13201 481004 Fair Market Value Adjustment	0	0	0	-199,455.13		199,455.13	.0%
13201 486004 Miscellaneous Revenue	0	0	0	-.50		.50	.0%
<b>13202 Tax Deed Expense</b>							
13202 451030 Foreclosure Reimbursement	0	0	0	-9,465.00		9,465.00	.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	-1,599,606.51		1,290,538.91	%
TOTAL REVENUES	-309,068	0	-309,068	-1,599,606.51		1,290,538.91	

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FROM 2023 01 TO 2023 08

ACCOUNTS FOR:		ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
100 General Fund		APPROP	ADJSTMTS	BUDGET	ACTUALS	ENCUMBRANCES	BUDGET	USED
<b>13201 County Treasurer</b>								
13201	511110 Salary-Permanent Regular	83,160	0	83,160	55,195.58		27,964.42	66.4%
13201	511210 Wages-Regular	52,535	0	52,535	35,455.73		17,079.25	67.5%
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	6,445.69		2,525.21	71.9%
13201	512142 Retirement (Employer)	9,233	0	9,233	6,028.76		3,204.70	65.3%
13201	512144 Health Insurance	45,160	0	45,160	21,059.88		24,100.42	46.6%
13201	512145 Life Insurance	15	0	15	6.87		8.49	44.7%
13201	512153 HRA Contribution	0	0	0	769.35		-769.35	.0%
13201	512173 Dental Insurance	2,318	0	2,318	1,455.06		863.34	62.8%
13201	521232 Investment Advisor Fees	40,000	0	40,000	35,073.23		4,926.77	87.7%
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	6,453.08		1,546.92	80.7%
13201	531312 Office Supplies	1,000	0	1,000	789.08		210.92	78.9%
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	105.00		395.00	21.0%
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	475.84		-275.84	237.9%
13201	571004 IP Telephony Allocation	425	0	425	283.36		141.64	66.7%
13201	571009 MIS PC Group Allocation	8,410	0	8,410	5,606.64		2,803.36	66.7%
13201	571010 MIS Systems Grp Alloc(ISIS)	1,584	0	1,584	1,056.00		528.00	66.7%
13201	591519 Other Insurance	1,724	0	1,724	935.84		788.16	54.3%
13201	593256 Bank Charges	1,500	0	1,500	950.33		549.67	63.4%
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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FROM 2023 01 TO 2023 08

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
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	203,922.45		105,145.15	%
TOTAL EXPENSES	309,068	0	309,068	203,922.45		105,145.15	

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FROM 2023 01 TO 2023 08

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	-137,490.64		-68,745.28	66.7%
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	-8,156.86		-6,843.14	54.4%
11301 455003 Non-IVD Service Fees	-945	0	-945	-604.00		-341.00	63.9%
TOTAL General Fund	-1,235,122	0	-1,235,122	-700,967.48		-534,154.44	%
TOTAL REVENUES	-1,235,122	0	-1,235,122	-700,967.48		-534,154.44	

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FROM 2023 01 TO 2023 08

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	ACTUALS	ENCUMBRANCES	AVAILABLE	PCT
100 General Fund	APPROP	ADJSTMTS	BUDGET			BUDGET	USED
<b>11301 Child Support</b>							
11301 511110 Salary-Permanent Regular	296,974	0	296,974	207,426.25		89,547.71	69.8%
11301 511210 Wages-Regular	512,892	0	512,892	314,007.64		198,884.34	61.2%
11301 511220 Wages-Overtime	2,265	0	2,265	2,118.66		146.29	93.5%
11301 511330 Wages-Longevity Pay	1,283	0	1,283	.00		1,282.50	.0%
11301 512141 Social Security	58,384	0	58,384	38,066.61		20,317.81	65.2%
11301 512142 Retirement (Employer)	55,312	0	55,312	35,146.50		20,165.60	63.5%
11301 512144 Health Insurance	173,562	0	173,562	104,162.72		69,399.30	60.0%
11301 512145 Life Insurance	253	0	253	193.00		59.79	76.3%
11301 512153 HRA Contribution	0	0	0	1,235.11		-1,235.11	.0%
11301 512173 Dental Insurance	11,263	0	11,263	6,647.56		4,647.54	58.7%
11301 521255 Paper Service	9,300	0	9,300	4,363.86		4,936.14	46.9%
11301 521256 Genetic Tests	5,500	0	5,500	2,960.75		2,539.25	53.8%
11301 521296 Computer Support	1,900	0	1,900	1,607.88		292.12	84.6%
11301 529160 Interpreter Fee	2,000	0	2,000	1,563.75		436.25	78.2%
11301 531003 Notary Public Related	180	0	180	140.00		40.00	77.8%
11301 531301 Office Equipment	895	0	895	51.31		843.69	5.7%
11301 531310 Postage Special	300	0	300	126.53		173.47	42.2%
11301 531311 Postage & Box Rent	17,750	0	17,750	13,345.33		4,404.67	75.2%
11301 531312 Office Supplies	1,600	0	1,600	1,431.50		168.50	89.5%
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	407.00		383.00	51.5%
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	1,640.00		700.00	70.1%
11301 532332 Mileage	545	0	545	377.21		167.79	69.2%
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	89.02		155.98	36.3%
11301 535242 Maintain Machinery & Equip	4,550	0	4,550	2,058.00		2,492.00	45.2%
11301 571004 IP Telephony Allocation	1,698	0	1,698	1,132.00		566.00	66.7%
11301 571005 Duplicating Allocation	381	0	381	254.00		127.00	66.7%
11301 571009 MIS PC Group Allocation	26,430	0	26,430	17,620.00		8,810.00	66.7%
11301 571010 MIS Systems Grp Alloc(ISIS)	8,902	0	8,902	5,934.64		2,967.36	66.7%

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FROM 2023 01 TO 2023 08

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	5,606.24		4,417.76	55.9%
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	789,501.07		445,620.85	%
TOTAL EXPENSES	1,235,122	0	1,235,122	789,501.07		445,620.85	

**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
18-Apr-23	Strategic Plan		(67,750.00)		County Board
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>2,395,432.66</b>	<b>300,000.00</b>	
 Net		 413,000.00	 2,395,432.66	 300,000.00	