

Finance Committee Agenda
Jefferson County
Jefferson County Courthouse, Room C2003
311 S. Center Ave.
Jefferson, WI 53549

Date: Wednesday, December 6, 2023

Time: 9:00 a.m.

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

1. Call to order
2. Roll call (establish a quorum)
3. Certification of compliance with the Open Meetings Law
4. Approval of the agenda
5. Approval of minutes for Finance Committee for November 8, 2023
6. Communications
7. Public Comment (Members of the public who wish to address the Committee on specific agenda items must register their request at this time)
8. Discussion and possible action on amending the 2023 Health Department budget for Sleep Safe program
9. Accepting the Department of Justice's Deflecting Court Involvement Due to School Refusal Grant at the Human Services Department and amending the 2024 budget
10. Discussion and possible action on re-authorizing self-insuring worker's compensation liability
11. Discussion and possible action on approval of scoring matrix for priority-based budgeting
12. Discussion and possible action on status of Courthouse/Sheriff/Jail improvement project and 2021A and 2022A bond funds
13. Discussion and possible action on update on American Rescue Plan Act funding
14. 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
15. 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
16. Convene in closed session 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 Tyler R. Jessup's personal injury claim against Jefferson County
17. Reconvene in open session for action on closed session items if necessary
18. Discussion and possible action on 2023 projections of budget vs. actual revenues and expenditures
19. Review of the financial statements and department update for October 2023-Finance Department
20. Review of the financial statements and department update for October 2023-Treasurer's Office
21. Review of the financial statements and department update for October 2023-Child Support
22. Update on contingency fund balance
23. Discussion of funding for projects related to the new highway facilities and sale of old highway facilities
24. Set future meeting schedule, next meeting date, and possible agenda items
25. Review of invoices
26. Adjourn

Next scheduled meetings: Wednesday, January 3, 2024 (Regular meeting)
 Wednesday, February 7, 2024 (Regular meeting)
 Wednesday, March 6, 2024 (Regular meeting)
 Wednesday, April 10, 2024 (Regular meeting)

Join Zoom Meeting

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

Meeting ID: 876 9775 4337

Passcode: Meet2022

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

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

**Jefferson County
Finance Committee Minutes
November 8, 2023**

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

- 1. Call to order** – Supervisor Jones called the meeting to order at 8:30 a.m.
- 2. Roll call (establish a quorum)** – Finance Committee members present were Richard Jones, David Drayna, George Jaeckel, Russell Kutz, and Walt Christensen. Staff in attendance were County Administrator, Ben Wehmeier; Finance Director, Marc DeVries; Assistant Finance Director, Tammy Worzalla; Corporation Counsel, Danielle Thompson; Treasurer, Kelly Stade; Public Health Program Director, Elizabeth Chilsen; Land and Water Conservation Director, Patricia Cicero; Sheriff Chief Deputy, Don Hunter; Clerk of Courts Operations Chief Deputy, Dana Scherer; Clerk of Courts Financial Chief Deputy, Tina Hotter; Assistant to the County Administer, Michael Luckey; Public present were Aaron Benett.
- 3. Certification of compliance with the Open Meetings Law** – County Administrator Wehmeier certified compliance with the Open Meetings Law.
- 4. Approval of the agenda** – Jones requested to move item #9 to #19. The agenda was approved as amended.
- 5. Approval of minutes for Finance Committee for October 4, 2023** – Motion by Jaeckel/Drayna to approve the minutes for October4, 2023. The motion passed 5-0.
- 6. Communications** – None.
- 7. Public Comment** – Supervisor Jones commended Michael Luckey for the budget summary that was recently posted to social media platforms.
- 8. Discussion and possible action on approving Environmental Health Fee Schedule for the Jefferson County Health Department** – Health Department Director Chilsen explained how the State had changed the current codes creating the need to adjust the County fee schedule. Motion by Jaeckel/Kutz to approve the environmental health fee schedule for the Jefferson County Health Department. The motion passed 5-0.
- 9. Discussion and possible action on authorizing an extension of County farm agricultural lease agreement** – Wehmeier and Cicero discussed possible extension of lease. Motion by Drayna/Christensen to forward to the County Board to authorize an extension of County farm agricultural lease agreement. The motion passed 5-0.
- 10. Discussion and possible action on reallocation of funds within Administration budget for Uniquely Wisconsin and Discover Wisconsin** – Wehmeier explained that the Administration budget has some extra funds in the salary account 11101-511110 since the Assistant to the County Administrator position was not filled until mid-year. He expressed that Uniquely Wisconsin and Discover Wisconsin

could fill the need for Jefferson County's online presence. He is requesting \$30,000 to be moved from the salary account to other professional services 11101-521219. Motion by Jaeckel/Drayna to approve the reallocation of funds within the Administration budget for Uniquely Wisconsin and Discover Wisconsin. The motion passed 5-0.

11. Discussion and possible action on 2024 supervisor budget amendment requests – There were no supervisor amendments received. No action was taken.

12. Discussion and possible action on claims against Jefferson County - Motion by Jaeckel/Christensen to recommend the disallowance of the claim by Russell Ehrke and forward to the County Board of Supervisors. The motion passed 5-0.

13. Discussion and possible action on status of Courthouse/Sherif/Jail improvement project and 2021A and 2022A bond funds – Finance Director DeVries and Wehmeier updated the Committee on the status of the bond funds and project costs vs budget. No action was taken.

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

15. 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 Thompson updated the Committee on the status of current foreclosures. No action was taken.

16. 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.

17. 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. No action was taken on closed session items.

18. Discussion and possible action on approval of rezoning request for County Farmland and old Highway parcel – Motion by Jaeckel/Christensen to approve the rezoning to Urban-Mixed use for the old Highway shop parcel. The motion passed 5-0. Motion by Jaeckel/Drayna to approve the rezoning to Medium Industrial use for the County Farmland parcel. The motion passed 5-0.

19. Discussion and possible action on 2023 projections of budget vs. actual revenues and expenditures – DeVries directed the Committee's attention to the budget revenue and expenditure summaries in the agenda package. No action was taken.

- 20. Review of the financial statements and department update for September 2023-Finance Department** - No action was taken.
- 21. Review of the financial statements and department update for September 2023-Treasurer's Office** - No action was taken.
- 22. Review of the financial statements and department update for September 2023-Child Support**
– No action was taken.
- 23. Update on contingency fund balance** – Before any action taken during the meeting, the balance of the 2023 general contingency is \$413,000 for general contingency, \$2,395,432.66 for other contingency and \$300,000 for vested benefit contingency.
- 24. Discussion of funding for projects related to the new Highway Facilities and sale of old Highway Facilities.** Wehmeier updated the Committee on the progress of the old highway site.
- 25. Set future meeting schedule, next meeting date, and possible agenda items** – The next meeting is scheduled for Wednesday, December6, 2023 at 9:00 a.m.
- 26. Review of Invoices** - After review of the invoices, a motion was made by Jaeckel/Christensen to approve the payment of invoices totaling \$6,280,567.80. The motion passed 5-0.
- 27. Adjourn** – A motion was made by Jaeckel/Drayna to adjourn at 10:43 a.m. The motion passed 5-0.

Respectfully submitted,

Marc DeVries, Finance Director
Jefferson County

RESOLUTION 2023-__

Accepting \$4,175.00 in restricted donations for the Jefferson County Health Department's Safe Sleep Program and amending the 2023 budget

Executive Summary

The Jefferson County Health Department was awarded a total of \$4,175.00 in restricted donations for their Safe Sleep Program. The Randy Schopen Foundation awarded \$2,000.00 and Aurora Medical Center awarded \$2,175.00 towards the purchase of Pack N Plays and Safe Sleep Kits to ensure a safe sleep environment for families in need.

The Jefferson County Health Department has successfully implemented a Safe Sleep Program for many years for families in Jefferson County. This program demonstrates to parents and caregivers the importance of providing safe sleep environments for infants. There are instances of infants dying as a result of unsafe sleep environments and this program helps to mitigate that by providing education and a Pack N Play to families with limited resources. Using an evidence based program, Public Health Nurses from our department make a home visit to each family receiving the safe sleep information, demonstrate how to set up the Pack N Play, and provide education on how to ensure a safe sleep environment for their infant.

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

WHEREAS, this funding is available to the Jefferson County Health Department from the Randy Schopen Foundation and Aurora Medical Center, and

WHEREAS, the Jefferson County Health Department's Safe Sleep Program has already served 12 families in 2023, and

WHEREAS, this program continues to provide opportunities to educate families on safe sleep practices.

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board of Supervisors hereby accepts \$4,175.00 in restricted donations for the Jefferson County Health Department's Safe Sleep Program and amends the 2023 budget for the Health Department by increasing budgeted revenues and expenditures by \$4,175.00.

Fiscal Note: This resolution authorizes the County Finance Director to make the necessary budget adjustments to enact this resolution. This is a budget amendment. Passage of this resolution requires a two-thirds vote of the Board of Supervisors (20 of 30 votes needed for approval).

RESOLUTION NO. 2023-_____

Accepting the Department of Justice's Deflecting Court Involvement Due to School Refusal Grant at the Human Services Department and amending the 2024 budget

Executive Summary

Jefferson County Human Services was recently awarded a grant from the Department of Justice (DOJ) to deflect youth referred to the Youth Justice system for school refusal behaviors and chronic truancy.

The County will receive a grant in the amount of \$63,243. This grant will allow for the Department to:

- Implement intervention programming for students at risk of truancy at local high schools and middle schools;
- Provide family based case management with students;
- Provide school mentors to meet with students at the school as well as with their families;
- Use evidence based practices to work with teachers and teachers aids in the schools to address crisis behaviors in the classroom that can lead to school suspension and add to school refusal behavior

On December 6, 2023, the Finance Committee reviewed the request from the Human Services Director and recommended forwarding this resolution to the County Board to accept the grant funding of \$63,243 and create a budget amendment for 2024.

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

WHEREAS, grant funding is available from the Department of Justice deflect youth referred to the Youth Justice system for school refusal behaviors and chronic truancy, and

NOW, THEREFORE, BE IT RESOLVED that the 2024 County Budget be amended to accept the grant funding from the Department of Justice for the amount of \$63,243.

Fiscal Note: The Child and Family Focused Pandemic Recovery Support Grant is available to be used December 1, 2023, to December 31, 2023. Jefferson County will receive reimbursement for costs incurred during that time. Please see the attached Budget Adjustment or Amendment Request form for the proposed adjustments to the 2024 budget. This is a budget amendment. County Board approval requires a two-thirds vote of the entire membership of the County Board (20 votes of the 30 member County Board).

Referred By:
Finance Committee

12-12-2023

REVIEWED: Corporation Counsel: ; Finance Director:

**JEFFERSON COUNTY
BUDGET ADJUSTMENT OR AMENDMENT REQUEST**

| <u>Adjustment</u> | <u>Description</u> | <u>Approval Level</u> |
|---|--|-----------------------|
| <input type="checkbox"/> Level 1 | Adjustments of operating appropriations up to \$4,999 from one account to another <u>within</u> the department's budget | Department Head |
| <input type="checkbox"/> Level 2 | <input type="checkbox"/> a. Adjustments of operating appropriations over \$5,000 and up from one account to another <u>within</u> the department's budget. | Administrator |
| | <input type="checkbox"/> b. Substitution of capital items or adjustment of operating to capital appropriations up to \$24,999 from one account to another <u>within</u> the department's budget. | Administrator |
| | <input type="checkbox"/> c. Transfers between departments within a budgetary function of up to \$24,999. | Administrator |
| <input type="checkbox"/> Level 3 | Amendments of operating or capital appropriations needing additional funding from contingency funds from that are under 10% of the funds originally appropriated for an individual department. | Finance Committee |
| <input checked="" type="checkbox"/> Level 4 | <input type="checkbox"/> a. Amendments of operating or capital appropriations needing additional funding from contingency funds from that are over 10% of the funds originally appropriated for an individual department. | County Board |
| | <input checked="" type="checkbox"/> b. New programs in a department that were not originally budgeted through increase in expenses with offsetting increase in revenue for that program. (i.e. grant funding or donations) | County Board |
| | <input type="checkbox"/> c. Substitution of capital items or adjustment of operating to capital appropriations over \$25,000 from one account to another <u>within</u> the department's budget. | County Board |
| | <input type="checkbox"/> d. Amendments of operating or capital appropriations needing funding from general fund balance. | County Board |

| Increase | Decrease | Account # | Account Title | Amount |
|-------------------------------------|--------------------------|-----------------------|-----------------------------|-------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 65053000 421001 63105 | State Aid | (63,243.00) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 65053000 531355 63105 | Client Costs | 2,350.00 |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 65053000 529299 63105 | Purchased Care and Services | 58,185.00 |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 65053000 532325 63105 | Registration/Training | 2,708.00 |
| <input type="checkbox"/> | <input type="checkbox"/> | _____ | _____ | _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | _____ | _____ | _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | _____ | _____ | _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | _____ | _____ | _____ |

Description of Adjustment:
Acceptance of Wisconsin Department of Justice Truancy Deflection Pilot Grant by JC Human Services

Department Head Signature _____ Date _____
 County Administrator Signature _____ Date _____

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

RESOLUTION NO. 2023-__

Reauthorizing self-insuring worker's compensation liability

Executive Summary

Jefferson County is self-insured for worker's compensation instead of having an outside insurance provider. Every three years the County must file a resolution to self-insure with the Department of Workforce Development. The County works with an insurance consultant to determine if there is cost savings to the County to continue self-insuring worker's compensation liability. The estimated cost per year for Jefferson County to purchase worker's compensation insurance would be \$674,996, or \$2,024,988 for three years. From 2020 through 2022 the County spent \$418,860 on claims, administration costs and excess premiums. This resolution authorizes the continuation of the self-insured worker's compensation program that is currently in effect. The Finance Committee considered this resolution at its meeting on December 6, 2023 and recommended forwarding to the County Board for approval.

WHEREAS, the executive summary is incorporated into this resolution, and

WHEREAS, Jefferson County is a qualified political subdivision of the State of Wisconsin, and

WHEREAS, the Wisconsin Worker's Compensation Act (Act) provides that an employer covered by the Act either insure its liability with worker's compensation insurance carriers authorized to do business in Wisconsin, or be exempted from insuring liabilities with a carrier by assuming the responsibility for its own worker's compensation risk and payment, and

WHEREAS, the State and its political subdivisions may self-insure worker's compensation without a special order from the Department of Workforce Development if they agree to report faithfully all compensable injuries and agree to comply with the Act and rules of the Department, and

WHEREAS, a resolution to self-insure must be filed with the Department every three years.

NOW, THEREFORE, BE IT RESOLVED that Jefferson County shall continue its self-insured worker's compensation program in compliance with Wisconsin Administrative Code DWD 80.60(3), and

BE IT FURTHER RESOLVED that:

- (1) The County Board shall provide for the continuation of the self-insured worker's compensation program that is currently in effect.
- (2) Audrey McGraw, County Clerk, is authorized to forward a certified copy of this resolution to the Worker's Compensation Division, Wisconsin Department of Workforce Development.
- (3) The County Administrator is directed to sign a certified copy hereof in accordance with Wisconsin Administrative Code DWD 80.60 (3)(b).

Fiscal Note: The County has self-insured worker's compensation liability since 1981. The average annual cost of this program fluctuates each year. The County's cost was approximately 21% of conventional insurance when last priced by the County's insurance consultant in 2023. This cost is included in the 2024 budget.

STATE OF WISCONSIN)
) ss
COUNTY OF JEFFERSON)

I, Audrey McGraw, County Clerk of Jefferson County, Jefferson, Wisconsin, do hereby certify that the attached is a true and correct copy of Resolution No. 2023-__, adopted at the December 12, 2023, Session of the County Board of Supervisors at the County Courthouse in the City of Jefferson.

WITNESS MY HAND AND SEAL this 12th day of December 2023.

Audrey McGraw
Jefferson County Clerk
Jefferson, Wisconsin



October 26, 2023

Mr. Marc DeVries
Jefferson County
311 S. Center Avenue, Room #109
Jefferson, WI 53549-1701

Dear Marc:

In response to your September 19, 2023 email, we have analyzed the County's workers compensation program in conjunction with the resolution to reauthorize self-insuring for workers compensation.

We have obtained currently valued loss information and actual payrolls for the calendar years 2020, 2021 and 2022 to calculate an estimated experience rating modification factor for the January 1, 2024 to January 1, 2025 policy term. We have estimated an experience rating modification factor of .68. This is a 32% credit to the manual workers compensation premium.

We are estimating the January 1, 2024 to January 1, 2025 premium to be \$674,996 based upon the estimated experience modification factor of .68 and the estimated 2024 payrolls that were provided. This premium assumes a mandatory terrorism charge of 3% and a stock premium discount. A mutual company premium discount will result in an estimated premium of \$708,481.

We have calculated the County's costs for claims, allocated expenses and excess premium (using the audited premiums provided) to be \$608,345 from January 1, 2020 to January 1, 2023.

Please let us know if you have any questions or need additional information.

Yours very cordially,

T.E. BRENNAN COMPANY

Arlene Petersen

Arlene Petersen, CPCU
petersen@tebrennan.com

Proposed - Jefferson County Governance & Community Results Matrix

| <u>Transformative Government</u> We proactively invest in innovation, technology and our workforce to ensure financial sustainability, efficiently manage resources, proactively prepare for change, and deliver exceptional services. Through strong communication, collaboration, and expertise, we work with our partners and community to address challenges and plan for the future with mutual respect, trust and support. | <u>Diverse Housing Opportunities</u> Our multi-generational community members have a wide variety of flexible and adaptable housing options which will be developed in consideration of the social and environmental impacts. Through a focus on attainable housing policies such as mixed-use development, senior housing, and urban redevelopment, the County will protect our prime farmland and environmental assets. | <u>Highly Regarded Quality of Life</u> Because of the high quality of life and opportunities to thrive in our County, we attract diverse groups of people looking for a place to call home, primary employers, and travelers. We are known for our rural character, safe communities, commitment to sustainability, friendly and welcoming nature, and strong primary and secondary education systems. | <u>Intentional Economic Growth</u> This strategic priority outlines our commitment to fostering intentional economic growth that harmonizes with our environment, preserves our unique identity, and elevates the quality of life for all residents. Our approach results in growth that aligns with the strengths and goals of Jefferson County. Our aim is to avoid overdevelopment that could compromise the natural resources and character that define the county. | <u>Safe & Healthy Community</u> Jefferson County is committed to a safe, healthy, and active community. We support this commitment with engaged public safety services; robust public health and social service networks; and ample open space and recreation options" | <u>Sustainable Resources & Innovative Infrastructure</u> As we build a safe, welcoming, engaged and economically vibrant community today, we remain focused on tomorrow. We're building innovative and sustainable infrastructure, protecting our natural resources, and strengthening our resilience to environmental change. |
|---|--|---|--|---|---|
| Develop an inclusive, proactive and efficient government to drive positive change | Encourage and promote thoughtful planning, diversity, and density in housing stock | Foster community pride & civic engagement by increasing opportunities for public involvement, in line with best practices & legal requirements | Support a thriving business community through business retention, expansion, and attraction efforts | Maintain and improve public health and safety | Deliver outstanding services to residents through a healthy, well maintained infrastructure system |
| Enhance the organization's fiscal stability & increase efficiency & effectiveness | Increase attainable housing options and all price points | Enhance community involvement, education & regional partnerships to strengthen the level of public trust | Support & strengthen a more robust, diverse, & sustainable economy in ways that reflect community values & provides for affordable housing opportunities | Enhance community engagement & strengthen relationships between the community & public safety services | Invest in modern infrastructure to enhance connectivity and competitiveness |
| Deliver accessible, equitable, high-quality services that enhance quality of life | Plan for the impacts of housing | Attract visitors and future residents to Jefferson County | Support and facilitate workforce development and participation | Promote physical health through providing recreation opportunities, parks, open space & multiple transportation options | Promote, protect & enhance a healthy, sustainable environment & its natural resources |
| Strengthen internal, intergovernmental, and community partnerships | Actively support attainable & affordable housing through County projects & opportunities with developers | Achieve a well-maintained community through comprehensive & equitable code compliance, & development that is compatible with community values | Foster partnerships and collaboration to serve as a catalyst for intentional economic growth for the county, cities and villages | Support social services, community partners & housing opportunities | Achieve a sustainable environmental and energy future |
| Implement innovative local government programs, new ideas & best practices; be recognized as a model for others to follow | Create and implement programs, policies, ordinances, regulations and tools to encourage housing development within Jefferson County | Support diverse employment opportunities that provide residents with a living wage | Support efforts and pursue improvements to our road ways, bike trails and railways to support residents, workforce and commerce | Provide public safety services with resources, staff & training responsive to the community's needs | Utilize longrange plan(s) that identify the community's future infrastructure needs & all associated costs |
| Be an employer of choice through inclusive recruitment & by providing employees with the necessary tools, training, support & compensation | Coordinate and collaborate with municipalities on the effects of housing on service utilization | Support the community's social infrastructure needs; assist those partner organizations that provide services the County does not | Collaborate with public and private sectors to improve broadband coverage across the county, ensuring digital equity for all residents and businesses | Enforces laws fairly, justly, and equitably. | Anticipate and plan for environmental vulnerabilities, to include drought, zoonotic, flooding, heavy storms and other didsaster events |

Proposed - Jefferson County BPA's (Basic Program Attributes)

| Demand (Change in demand for the program) | Population Served (Percent of the community served by the program) | Cost Recovery (Percent cost recovery of program) | Mandate (Mandate to provide program) | Reliance (Reliance on the city to deliver program) |
|---|--|--|--|---|
| Decrease | 10% or less of residents benefitting | No cost recovery | No mandate | Other external service provider(s) - Public sector |
| Flat | 11% to 50% of residents benefitting | Recovers 1 to 25% of costs | Self Mandate (Council, city ordinance or city charter) | Other external service provider(s) - Private sector |
| Increase | 51% or more of residents benefitting | Recovers 26 to 49% of costs | State or Federal mandate | Other internal and external service provider(s) |
| | | Recovers 50 to 74% of costs | | Other internal service provider(s) |
| | | Recovers 75 to 100% of costs | | Full reliance - sole service provider |

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 | 92,103 | 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 | 58,347 | 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 | 241,834 | Jul-24 | Technology purchases to support remote work for COVID mitigation or operational recovery |
| 195,000 | (95,000) | 100,000 | 100,000 | 67,377 | 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 | 6,648,201 | 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 | 59,739 | 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 | 91,370 | 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 | 11,377,513 | | Total committed/spent to date |

JEFFERSON COUNTY
Revenue collected through October 31

| DEPT NAME | 2023 REVISED | 2023 ACTUAL | %COLLECTED | 2022 REVISED | 2022 ACTUAL | %COLLECTED | 2021 REVISED | 2021 ACTUAL | %COLLECTED |
|--------------------------------------|----------------------------|---------------------------|------------|---------------------------|---------------------------|------------|---------------------------|---------------------------|------------|
| Administration Total | \$ (3,253,177.00) | \$ (506,062.70) | 16% | \$ (1,484,275.00) | \$ (605,299.03) | 41% | \$ (1,166,178.00) | \$ (490,834.58) | 42% |
| Capital Projects and Debt Total | (12,384,243.00) | (4,564,221.24) | 37% | (3,881,718.00) | (3,214,412.49) | 83% | (1,521,075.00) | (1,296,241.55) | 85% |
| Central Services Total | (985,653.00) | (819,310.50) | 83% | (1,004,283.00) | (835,478.98) | 83% | (1,015,922.00) | (845,002.02) | 83% |
| Child Support Total | (1,235,122.00) | (996,942.81) | 81% | (1,222,816.00) | (982,659.34) | 80% | (1,124,284.00) | (888,824.12) | 79% |
| Clerk of Courts Total | (3,272,999.00) | (2,552,751.86) | 78% | (2,969,613.00) | (2,377,131.42) | 80% | (2,897,747.00) | (2,344,538.81) | 81% |
| Corporation Counsel Total | (488,185.00) | (414,383.20) | 85% | (447,736.00) | (373,313.94) | 83% | (409,989.00) | (341,657.90) | 83% |
| County Board Total | (485,639.00) | (404,776.43) | 83% | (516,744.00) | (430,819.26) | 83% | (444,332.00) | (370,277.00) | 83% |
| County Clerk Total | (414,523.00) | (368,945.72) | 89% | (429,259.00) | (350,083.33) | 82% | (327,990.00) | (303,275.05) | 92% |
| District Attorney Total | (1,034,908.00) | (759,976.70) | 73% | (1,089,327.00) | (723,270.29) | 66% | (828,489.00) | (655,958.25) | 79% |
| Economic Development Total | (487,082.00) | (365,589.72) | 75% | (560,776.00) | (368,478.28) | 66% | (486,386.00) | (430,945.00) | 89% |
| Emergency Management Total | (256,391.00) | (133,494.30) | 52% | (3,711,401.00) | (534,621.53) | 14% | (2,357,657.00) | (95,600.99) | 4% |
| Fair Park Total | (2,008,699.00) | (1,808,870.34) | 90% | (2,499,011.00) | (1,576,127.45) | 63% | (1,318,911.00) | (1,169,009.46) | 89% |
| Finance Department Total | (1,160,790.00) | (972,141.86) | 84% | (1,031,351.00) | (872,086.91) | 85% | (989,579.00) | (871,357.27) | 88% |
| General Revenues & Expenditure Total | 636,379.00 | 2,793,531.59 | 439% | (102,785.00) | 1,760,787.87 | -1713% | (948,926.00) | 683,886.17 | -72% |
| Health Department Total | (2,041,380.00) | (1,376,799.07) | 67% | (2,492,062.00) | (1,501,391.83) | 60% | (2,574,355.00) | (1,801,010.55) | 70% |
| Highway Department Total | (13,691,556.00) | (10,092,770.31) | 74% | (11,875,419.00) | (9,589,802.93) | 81% | (12,313,255.00) | (9,336,172.97) | 76% |
| Human Resources Total | (731,756.00) | (523,827.36) | 72% | (632,811.00) | (462,949.99) | 73% | (539,903.00) | (434,970.17) | 81% |
| Human Services Department Total | (36,683,238.00) | (23,898,690.43) | 65% | (29,983,930.00) | (21,035,439.88) | 70% | (27,598,623.00) | (20,857,505.36) | 76% |
| Internal Service Funds Total | (2,433,439.00) | (1,802,173.25) | 74% | (2,010,781.00) | (1,786,760.56) | 89% | (1,744,766.00) | (1,652,593.49) | 95% |
| Land & Water Conservation Total | (1,111,126.00) | (682,862.10) | 61% | (865,073.00) | (637,663.66) | 74% | (652,755.00) | (533,843.52) | 82% |
| Land Information Total | (609,521.00) | (527,697.24) | 87% | (575,921.00) | (502,616.33) | 87% | (496,071.00) | (484,110.99) | 98% |
| Library Total | (1,179,470.00) | (982,891.70) | 83% | (1,158,411.00) | (965,342.60) | 83% | (1,157,430.00) | (964,525.00) | 83% |
| Medical Examiner Total | (364,329.00) | (282,306.90) | 77% | (344,967.00) | (281,195.50) | 82% | (287,281.00) | (232,677.90) | 81% |
| Parks Department Total | (1,357,549.00) | (1,057,933.56) | 78% | (2,863,422.00) | (1,020,801.70) | 36% | (2,045,114.00) | (989,633.93) | 48% |
| Planning And Zoning Total | (736,737.00) | (539,513.87) | 73% | (660,363.00) | (486,266.46) | 74% | (617,248.00) | (442,093.78) | 72% |
| Register in Probate Total | - | - | 0% | - | - | 0% | - | - | 0% |
| Register Of Deeds Total | (351,488.00) | (365,355.65) | 104% | (354,991.00) | (555,566.06) | 157% | (380,421.00) | (573,601.63) | 151% |
| Sheriff Department Total | (18,275,038.00) | (14,426,718.14) | 79% | (15,843,687.00) | (13,003,815.88) | 82% | (14,953,807.00) | (12,204,497.67) | 82% |
| Treasurer Total | (309,068.00) | (1,936,802.44) | 627% | (297,493.00) | 1,003,055.58 | -337% | (267,703.00) | (175,451.77) | 66% |
| UW Extension Total | (294,381.00) | (234,834.05) | 80% | (276,274.00) | (221,277.31) | 80% | (311,624.00) | (246,899.31) | 79% |
| Veterans Services Total | (291,193.00) | (221,211.31) | 76% | (293,697.00) | (193,222.40) | 66% | (211,471.00) | (178,089.20) | 84% |
| Grand Total | \$ (107,292,301.00) | \$ (70,826,323.17) | 66% | \$ (91,480,397.00) | \$ (62,724,051.89) | 69% | \$ (81,989,292.00) | \$ (60,527,313.07) | 74% |

JEFFERSON COUNTY
Expenditures through October 31

| DEPT NAME | 2023 REVISED | 2023 ACTUAL | %SPENT | 2022 REVISED | 2022 ACTUAL | %SPENT | 2021 REVISED | 2021 ACTUAL | %SPENT |
|--------------------------------------|--------------------------|--------------------------|------------|--------------------------|-------------------------|------------|-------------------------|-------------------------|------------|
| Administration Total | \$ 3,671,136.00 | \$ 936,355.91 | 26% | \$ 1,579,439.00 | \$ 865,567.70 | 55% | \$ 1,265,220.00 | \$ 983,374.71 | 78% |
| Capital Projects and Debt Total | 49,331,476.00 | 34,075,701.92 | 69% | 12,595,536.00 | 9,955,134.31 | 79% | 6,127,562.00 | 3,855,945.70 | 63% |
| Central Services Total | 1,258,368.00 | 762,589.56 | 61% | 1,221,117.00 | 684,004.43 | 56% | 1,165,921.00 | 714,903.14 | 61% |
| Child Support Total | 1,235,122.00 | 996,245.67 | 81% | 1,222,815.00 | 986,859.47 | 81% | 1,140,043.00 | 932,637.94 | 82% |
| Clerk of Courts Total | 3,272,999.00 | 2,310,238.66 | 71% | 3,069,480.00 | 2,064,426.59 | 67% | 3,032,750.00 | 1,925,036.12 | 63% |
| Corporation Counsel Total | 500,187.00 | 391,038.75 | 78% | 447,736.00 | 341,464.68 | 76% | 414,990.00 | 350,415.75 | 84% |
| County Board Total | 560,639.00 | 536,184.06 | 96% | 604,244.00 | 431,401.18 | 71% | 446,832.00 | 388,851.50 | 87% |
| County Clerk Total | 453,793.00 | 483,858.66 | 107% | 429,259.00 | 428,246.01 | 100% | 330,589.00 | 423,790.30 | 128% |
| District Attorney Total | 1,034,908.00 | 783,061.32 | 76% | 1,089,329.00 | 817,597.21 | 75% | 828,491.00 | 712,381.00 | 86% |
| Economic Development Total | 569,383.00 | 398,972.07 | 70% | 565,673.00 | 376,123.86 | 66% | 561,121.00 | 444,853.98 | 79% |
| Emergency Management Total | 256,393.00 | 239,157.95 | 93% | 3,711,401.00 | 1,064,538.82 | 29% | 2,657,659.00 | 2,096,277.70 | 79% |
| Fair Park Total | 2,035,188.00 | 1,983,723.37 | 97% | 2,562,449.00 | 2,076,311.52 | 81% | 1,348,909.00 | 1,058,967.40 | 79% |
| Finance Department Total | 1,175,791.00 | 876,296.20 | 75% | 1,196,993.00 | 980,379.92 | 82% | 1,119,579.00 | 782,336.70 | 70% |
| General Revenues & Expenditure Total | 3,164,889.00 | - | 0% | 4,995,683.00 | 5,099.81 | 0% | 4,056,364.00 | 879.16 | 0% |
| Health Department Total | 1,976,694.00 | 1,529,771.31 | 77% | 1,740,895.00 | 1,697,947.64 | 98% | 2,582,439.00 | 1,965,858.59 | 76% |
| Highway Department Total | 13,691,556.00 | 11,406,200.22 | 83% | 11,875,419.00 | 10,181,867.14 | 86% | 12,337,642.00 | 10,803,706.30 | 88% |
| Human Resources Total | 881,634.00 | 560,318.28 | 64% | 679,572.00 | 450,905.56 | 66% | 570,795.00 | 340,781.98 | 60% |
| Human Services Department Total | 37,639,969.00 | 28,382,084.23 | 75% | 31,039,831.00 | 24,137,687.13 | 78% | 28,253,827.00 | 22,060,528.25 | 78% |
| Internal Service Funds Total | 2,433,435.00 | 1,866,090.96 | 77% | 2,030,779.00 | 1,752,785.99 | 86% | 2,057,896.00 | 1,486,994.08 | 72% |
| Land & Water Conservation Total | 1,206,814.00 | 523,448.38 | 43% | 926,295.00 | 459,134.39 | 50% | 649,926.00 | 510,530.89 | 79% |
| Land Information Total | 647,797.00 | 478,262.42 | 74% | 548,787.00 | 379,536.85 | 69% | 494,939.00 | 323,454.71 | 65% |
| Library Total | 1,179,470.00 | 1,178,882.06 | 100% | 1,158,411.00 | 1,157,907.91 | 100% | 1,157,430.00 | 1,157,724.39 | 100% |
| Medical Examiner Total | 364,329.00 | 253,996.74 | 70% | 344,967.00 | 245,194.80 | 71% | 287,282.00 | 196,073.32 | 68% |
| Parks Department Total | 1,836,851.00 | 1,370,006.93 | 75% | 4,014,479.00 | 2,295,255.35 | 57% | 2,946,635.00 | 938,972.84 | 32% |
| Planning And Zoning Total | 736,740.00 | 590,594.20 | 80% | 665,951.00 | 518,244.97 | 78% | 781,866.00 | 614,278.57 | 79% |
| Register in Probate Total | - | - | 0% | - | - | 0% | - | - | 0% |
| Register Of Deeds Total | 454,444.00 | 394,170.16 | 87% | 520,382.00 | 294,532.60 | 57% | 380,422.00 | 284,323.41 | 75% |
| Sheriff Department Total | 19,017,401.00 | 14,096,330.33 | 74% | 16,959,793.00 | 13,399,215.63 | 79% | 16,378,356.00 | 12,637,648.85 | 77% |
| Treasurer Total | 309,066.00 | 250,838.17 | 81% | 297,493.00 | 190,468.85 | 64% | 267,704.00 | 183,687.67 | 69% |
| UW Extension Total | 302,180.00 | 204,412.38 | 68% | 295,774.00 | 178,533.88 | 60% | 311,624.00 | 159,872.92 | 51% |
| Veterans Services Total | 298,003.00 | 244,226.32 | 82% | 293,698.00 | 218,144.32 | 74% | 211,472.00 | 160,804.11 | 76% |
| Grand Total | \$ 151,496,655.00 | \$ 108,103,057.19 | 71% | \$ 108,683,680.00 | \$ 78,634,518.52 | 72% | \$ 94,166,285.00 | \$ 68,495,891.98 | 73% |

October 2023 Budget Variance Report Analysis
Morgan Toutant

A. Revenue Analysis: The month of October is closed and, therefore, we are 5/6th of the way through the year. I anticipate seeing 83.34% collected for department revenue. My horizontal analysis will be based off how the 2023 % Collected compares to 2021 and 2022. My vertical analysis will be based off how relative the 2023 % Collected is to 83.34%. The departments that are noted below are outliers to what is expected.

1. Administration: Compared to 2021 (42%) and 2022 (41%), the percentage of revenue collected in 2023 is significantly low at 16%. This is due to ARPA dollars being budgeted for projects not yet completed.
2. Capital Projects and Debt: Compared to 2021 (85%) and 2022 (83%), the percentage of revenue collected in 2023 is low at 37%. Reminder that this is because of the Courthouse Project HVAC system. It has not been allocated as of October 2023.
3. Clerk of Courts: With a percentage of revenue collected of 78%, COC falls short of the expected 83.34%. Reminder that this is because COC contains service-based revenue streams and, therefore, collect based on timeline of events.
4. District Attorney: Compared to 2021 (79%) and 2022 (66%), the percentage of collection in 2023 is relative, however, 73% in 2023 is still lower than the expected 83.34%. This is primarily due to the under collection in 11802-421001 State Aid (42%), 11801-424001-22203 Federal Grants (0%), and 11803-441001 First Offender Program (54%).
5. Economic Development: This is under collected to the expected 83.34% as of October 2023 at 75% collected. This is primarily because of under collection in codes 11901-424001-22205 Federal Grants (0%), 11902-458007 JCEDC Service Fees (0%), and 11901-458016 JCEDC GHDP Service (50%).
6. Emergency Management: Reminder that the year-to-year fluctuation amount in this department is due to Flood Mitigation Grant program.
7. Fair Park: As of October 2023, Fair Park is over collected at 90%. The following codes are the main contributing outliers for this trend in 2023:
 - a. Fair Week Revenue
 - i. **12102-451020-21209 Other Fees**
 - 155% has been collected in October 2023.
 - ii. **12102-457009 Contest Entry Fees**
 - 635% has been collected as of October 2023.
 - iii. **12102-457030 Credit Card Surcharge**
 - 201% has been collected in October 2023.
 - iv. **12101-482014 Winter Storage**
 - 110% has been collected in October 2023.
 - v. **12102-482016 Space Beverage Vendor**
 - 100% has been collected in October 2023.

October 2023 Budget Variance Report Analysis
Morgan Toutant

8. Health: Reminder that the Health Department is grant funded with reimbursement reports filed quarterly.
9. Highway: At 74% collected, Highway is relative to the last three years in October 2023. However, this is lower than the expected 83.34%. This is primarily due to the under collection in 553312-421045 LRIP Road Grant (0%), 5553315-424001-22223 Federal Grant (0%), 553332-472333 County Aid Rd Construction (0%), 553111-472334 Records/Reports Road Construction (0%), 553490-474100 Local Department (0%), 553251-483003 Material Handling Recovered (0%), and 553283-483003 Material Handling Recovered (0%).
10. Human Resources: Revenue collected is lower than expected in at 72%. This is primarily because the ARPA grant revenue has not yet been allocated.
11. Human Services: Revenue collected is lower than expected in at 65%. Reminder that this is mainly due to grants being billed in arrears.
12. Land & Water Conservation: As of October 2023, there is 61% revenue collected. This is still lower than the expected 83.34%. This is due to under collection in 12401-421001 State Aid, 12405-421001-24405 State Aid, 12405-421003 State Aid GPR, 12405-421004 State Aid Bonded, 12401-424001-22224 Federal Grants, and 12407-424001 Federal Grants.
13. Medical Examiner: As of October 2023, this is under collected at 77%. This is primarily due to code 12701-452030 Cremation Permits and 12701-452031 Death Certificates. These revenues are typically billed 1-2 months in arrears.
14. Parks: At 78% collected, Parks is slightly lower than the expected 83.34% as of October 2023. This is primarily due to the under collection in 12809-421001 State Aid (0%).
15. Planning and Zoning: Despite being relative to 2021 (72%) and 2022 (74%), October 2023 is showing 73% collected which is lower than the expected 83.34%. This is primarily due to under collection in 12902-421001 State Aid, 12902-451009 Deer Track Park Charges, and 12902-472007 Municipal Other Charges.
16. Register of Deeds: October 2023 is showing an over collected of revenue at 104%. This is being driven by 13001-412300: RE Transfer Fee County Portion and 13001-451305: Loreda. This has been typical for the last three years for the month of October but not as robust in 2023 as in previous years.
17. Sheriff: At 79% collected, the Sheriff's Department is slightly under collected than the expected 83.34%. This is due to the under collection in State Aid.

October 2023 Budget Variance Report Analysis
Morgan Toutant

18. Veterans: At 76% collected, the Veteran's Department is slightly under collected than the expected 83.34%. This is due to the under collection in 13401-421087 State Aid Transportation and 13401-424001-22204 Federal Grants.

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

1. Administration: At 26% spent, Administration is underspent due to several ARPA projects in the works.
2. Capital Projects and Debt: As of October 2023, Capital Projects and Debts is under spent at 69%. This is primarily due to completion status with various capital projects such as the courthouse project.
3. Central Services: Despite 61% being relative to the last three years, this is lower than the expected 83.34% spent by October. This is due to the following codes:
 - **11201-511110 Salary-Permanent Regular, 11201-512141 Social Security, and 11201-512142 Retirement (Employer)** This is due to open positions in the department.
 - **11201-533222 Electric**: This is due to the courthouse project.
 - **11201-535246 Building Service & Maintenance**: This is due to the courthouse project.
 - **11201-535344 Household & Janitorial Supply**: This is due to the courthouse project.
4. Clerk of Courts: The expected percentage spent is 83.34% and, therefore, October is lower than expected at 71%. This is mainly because of open positions and the expenses associated with them.
5. County Board: At 96% spent, the County Board is higher than expected in October 2023. Below are the outlier codes for this difference:
 - **11601-512141 Social Security**: As of October 2023, 100% of the budget has been spent.
 - **11601-514151 Per Diem**: As of October 2023, this is over budget at 107% spent. \$78,981 was budgeted and \$84,452 is spent.
 - **11601-532325 Registration**: This is currently over budget at 153% spent.
 - **11601-532332 Mileage**: This is currently over budget at 113% spent.
 - **11601-532335 Meals**: This is currently over budget at 322% spent. In 2023, \$800 was budgeted and as of October \$2,573 is spent.
 - **11602-593405 JCEDC**: This is currently over budget in 2023 at 101% spent.
6. County Clerk: Reminder that this is high because this is where our insurance is coded. These costs are allocated to the departments during the year.
7. District Attorney: At 71% spent, the month of October 2023 is under spent. This is primarily due to current open employment positions and benefit accounts associated with them.

October 2023 Budget Variance Report Analysis
Morgan Toutant

8. Economic Development: At 70% spent, the month of October 2023 is lower than the expected 83.34% spent. This is being driven by open positions and benefit accounts associated with them.
9. Emergency Management: October 2023 is showing 93% spent which is not relative to the three-year comparison or the expected 83.34%. This high percentage spent is due to the following codes:
- **12001-511210 Wages-Regular**: As of October 2023, this is showing 96% spent.
 - **12001-512144 Health Insurance**: In October 2023 this is 95% spent.
 - **531348 Education Supplies**: Org 12001 and 12002 are currently over budget at 203% spent.
 - **12001-532325 Registration**: This is currently over budget at 125% spent.
 - **12001-535349 Other Supplies**: This is currently over budget at 109% spent.
 - **532350 Training Materials**: Org 12001 is over budget at 200% and org 12002 is over budget at 364%.
10. Fair Park: As of October 2023, the Fair Park is 97% spent which is higher than the expected 83.34%. This is due to the following codes:
- Org 12101 – Fair Park
- **512144 Health Insurance**: As of October 2023, this is 121% spent.
 - **531001 Credit Card Fees**: As of October 2023, this is 1900% spent.
 - **531349 Other Operating Expenses**: As of October 2023, this is 515% spent.
 - **535232 Graveling**: As of October 2023, this is 366% spent.
 - **12101-535247 Building Repair & Maintenance**: As of October 2023, this is 159% spent.
 - **535297 Refuse Collection**: As of October 2023, this is 199% spent.
 - **535355 Plumbing & Electrical**: As of October 2023, this is 406% spent.
 - **536533 Equipment Rent & Lease**: As of October 2023, this is 418% spent.
- Org 12102 - Fair Week
- **511220 Wages – Overtime**: As of October 2023, this is 128% spent.
 - **512142 Retirement (Employer)**: As of October 2023, this is 140% spent.
 - **512144 Health Insurance**: As of October 2023, this is 147% spent.
 - **533221 Water**: As of October 2023, this is 438% spent.
 - **533222- Electric**: As of October 2023, this is 170% spent.
 - **533223 Sewer**: As of October 2023, this is 758% spent.
 - **535242 Maintain Machinery & Equipment**: As of October 2023, this is 2449% spent.
 - **535245 Grounds Improvements**: As of October 2023, this is 205% spent.
 - **535347-21209 Food & Beverage Purchases**: As of October 2023, this is 246% spent.
 - **593101-21209 Awards/Recognition Expenses**: As of October 2023, this is 160% spent.

October 2023 Budget Variance Report Analysis
Morgan Toutant

11. Human Resources: Despite being relative to 2021 (60%) and 2022 (66%), the percentage spent as of October 2023 for Human Resources showing 64% is lower than expected. This is being driven by the following codes:
- **12301-511210-22219 Wages-Regular and 12301-512144-22219 Health Insurance**
 - i. These are associated with the Recruitment and Retention position.
 - **12301-521228 Labor Negotiations (64%)**
 - **12301-531326 Advertising**: Showing -13% because of the 1st quarter Madison Jobs journal entry charging the expense back to departments. There have been minimal advertising expenses in 2023 as of October.
 - **12301-532350 Training Materials**: October 2023 (24%) is relative to 2022 (23%).
 - **12302-511110 Salary-Permanent Regular, 12302-512141 Social Security, 12302-512142 Retirement (Employer), and 12302-512144 Health Insurance**
 - i. These are associated with an open position in the Safety org code.
 - **12302-532350 Training Materials**: At 0% spent, this is relative to the last three years.
12. Human Services: Despite being relative to 2021 (78%) and 2022 (78%), Human Services is showing 75% spent as of October 2023. This is lower than the expected 83.34%. This is primarily due to open positions of employment and the benefit expenses associated with them.
13. Land and Water Conservation: Despite being relative to 2022's percentage spent at 35%, it is lower than expected. This is primarily due to lower-than-expected spending in the following codes:
- **12401-512144 Health Insurance (44%)**: This expense is relative to 2021 and 2022.
 - **12404-529299-24403 Purchase Care & Services (0%)**: This is associated with the project code for Jefferson County Healthy Lakes #2.
 - **12405-521219-24405 Other Professional Services (0%) and 12405-529299-24405 Purchase Care & Services (12%)**: These are associated with the project code for the Producer-led Watershed Grant.
 - **12405-593701 Cost Share Payment (0%)**: This is associated with the DATCP Cost Share org code and is relative to 2021 and 2022.
 - **12407-594816 Capital Conserve Easement (0%)**: This is associated with the Farmland Easement org code and is relative to the 2022 activity.
14. Land Information: At 43% spent, Land Information is under spent as of October 2023. This is due to the following codes:
- **12401-511210 Wages-Salary (77%), 12401-512141 Social Security (79%), 12401-512142 Retirement (Employer) (76%), 12401-512144 Health Insurance (64%), and 12401-512145 Life Insurance (78%)**: This is due to open positions as of October 2023.
 - **12401-521220-22224 Consultant (0%)**
 - **12402-529299 Purchase Care & Services (72%)**
 - **12404-529299-24403 (18%)**
 - **12404-529299-24404 (45%)**

October 2023 Budget Variance Report Analysis
Morgan Toutant

- **12405-593701 Cost Share Payment (0%)**
- **12407-594816 Capital Conserve Easement (0%)**

15. Land Information: As of October 2023, Land Information is 74% spent, which is lower than the expected 83.34%. This is due to zero spending in codes 12503-521219 Other Professional Services and 12503-52122 Consultant and underspending in 12503-594819 Capital Other Equipment (34%).
16. Medical Examiner: At 70% spent, October 2023 is relative to 2021 (68%) and 2022 (71%).
17. Parks: Showing 75% spent, the Parks Department is under spent to the expected 83.34%. This is mainly being caused by open employment positions, capital land, automobiles equipment and land improvements.
18. Register of Deeds: By October 2023, Register of Deeds is 87% spent. Reminder that ROD has completed a back indexing project that is front-loading expenses.
19. Sheriff: Despite being relative to 2021 (77%) and 2022 (74%), the Sheriff's Department is under spent at 74% as of October 2023. This is primarily due to open positions and benefit expenses associated with them. As well as under spending in accounts 13101-521296 Computer Support, 13101-531314-22241 Small Items of Equipment, and 13103-594810 Capital Equipment. There will be a large correction of salary and wage amounts due to the union contract settlement in November.
20. UW Extension: Showing 68% spent as of October 2023, UW Extension is lower than expected. This is primarily due to under spending in 13301-529299 Purchase Care & Services. This type of activity is typical for October in the last three years.

11/27/2023
13:22:59

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 1
glflxrpt

FROM 2023 01 TO 2023 10

| ACCOUNTS FOR: | ORIGINAL APPROP | TRANFRS/ ADJSTMTS | REVISED BUDGET | ACTUALS | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|---|-----------------|-------------------|----------------|-------------|--------------|------------------|----------|
| 100 General Fund | | | | | | | |
| 12201 Finance | | | | | | | |
| 12201 411100 General Property Taxes | -621,030 | 0 | -621,030 | -517,525.20 | | -103,505.02 | 83.3% |
| 12201 412100 Sales Taxes From County | -150 | 0 | -150 | -144.82 | | -5.18 | 96.5% |
| 12201 424001 22218 Federal Grants | -50,000 | 0 | -50,000 | .00 | | -50,000.00 | .0% |
| 12201 451004 Garnishment Fees | -45 | 0 | -45 | -15.00 | | -30.00 | 33.3% |
| 12201 451005 Child Support Fees | -750 | 0 | -750 | -527.12 | | -222.88 | 70.3% |
| 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% |
| 12202 Dental Insurance Allocation | | | | | | | |
| 12202 451026 Retiree Ins Premium Recovery | -15,000 | 0 | -15,000 | -20,402.11 | | 5,402.11 | 136.0% |
| 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 | -473.86 | | -631.14 | 42.9% |
| 12202 451045 Employee Premiums | -470,000 | 0 | -470,000 | -389,437.99 | | -80,562.01 | 82.9% |
| TOTAL General Fund | -1,160,790 | -15,000 | -1,175,790 | -972,141.86 | | -203,648.36 | % |
| TOTAL REVENUES | -1,160,790 | -15,000 | -1,175,790 | -972,141.86 | | -203,648.36 | |

11/27/2023
13:23:46

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 1
glflxrpt

FROM 2023 01 TO 2023 10

| ACCOUNTS FOR: | ORIGINAL APPROP | TRANFRS/ ADJSTMTS | REVISED BUDGET | ACTUALS | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|--|-----------------|-------------------|----------------|------------|--------------|------------------|----------|
| 100 General Fund | | | | | | | |
| 12201 Finance | | | | | | | |
| 12201 511110 Salary-Permanent Regular | 224,538 | 0 | 224,538 | 186,884.39 | | 37,653.59 | 83.2% |
| 12201 511210 Wages-Regular | 177,653 | 0 | 177,653 | 142,577.21 | | 35,075.34 | 80.3% |
| 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 | 23,970.84 | | 4,676.58 | 83.7% |
| 12201 512142 Retirement (Employer) | 27,555 | 0 | 27,555 | 22,404.03 | | 5,150.67 | 81.3% |
| 12201 512144 Health Insurance | 89,063 | 0 | 89,063 | 61,056.12 | | 28,007.00 | 68.6% |
| 12201 512145 Life Insurance | 165 | 0 | 165 | 139.46 | | 25.18 | 84.7% |
| 12201 512153 HRA Contribution | 0 | 0 | 0 | 2,786.78 | | -2,786.78 | .0% |
| 12201 512173 Dental Insurance | 4,344 | 0 | 4,344 | 3,878.58 | | 465.42 | 89.3% |
| 12201 521213 Accounting & Auditing | 23,392 | 0 | 23,392 | 17,629.92 | | 5,762.08 | 75.4% |
| 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 531100 Permits Purchased | 0 | 0 | 0 | 10.00 | | -10.00 | .0% |
| 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 | 45,288.48 | | 4,711.52 | 90.6% |
| 12201 531311 Postage & Box Rent | 2,400 | 0 | 2,400 | 2,849.22 | | -449.22 | 118.7% |
| 12201 531312 Office Supplies | 2,600 | 0 | 2,600 | 1,292.19 | | 1,307.81 | 49.7% |
| 12201 531313 Printing & Duplicating | 1,200 | 0 | 1,200 | 1,916.13 | | -716.13 | 159.7% |
| 12201 531324 Membership Dues | 1,000 | 0 | 1,000 | 865.16 | | 134.84 | 86.5% |
| 12201 532325 Registration | 2,340 | 0 | 2,340 | 1,850.00 | | 490.00 | 79.1% |
| 12201 532332 Mileage | 0 | 0 | 0 | 173.85 | | -173.85 | .0% |
| 12201 532334 Commercial Travel | 1,200 | 0 | 1,200 | 1,214.93 | | -14.93 | 101.2% |
| 12201 532335 Meals | 300 | 0 | 300 | 158.72 | | 141.28 | 52.9% |
| 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 | 921.05 | | -221.05 | 131.6% |
| 12201 571004 IP Telephony Allocation | 531 | 0 | 531 | 442.50 | | 88.50 | 83.3% |
| 12201 571005 Duplicating Allocation | 452 | 0 | 452 | 376.70 | | 75.30 | 83.3% |
| 12201 571009 MIS PC Group Allocation | 11,413 | 0 | 11,413 | 9,510.80 | | 1,902.20 | 83.3% |
| 12201 571010 MIS Systems Grp Alloc(ISIS) | 3,771 | 0 | 3,771 | 3,142.50 | | 628.50 | 83.3% |
| 12201 591519 Other Insurance | 4,726 | 0 | 4,726 | 3,491.00 | | 1,235.00 | 73.9% |
| 12201 594818 Capital Computer | 0 | 15,000 | 15,000 | 4,922.17 | | 10,077.83 | 32.8% |
| 12202 Dental Insurance Allocation | | | | | | | |
| 12202 599982 Retiree Dental Claims | 12,000 | 0 | 12,000 | 13,793.40 | | -1,793.40 | 114.9% |

11/27/2023
13:23:47

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2023 01 TO 2023 10

| ACCOUNTS FOR: | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | ACTUALS | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|--|-----------------|------------------|----------------|------------|--------------|------------------|----------|
| 100 General Fund | | | | | | | |
| 12202 599984 Cobra Dental Claims | 6,000 | 0 | 6,000 | 244.80 | | 5,755.20 | 4.1% |
| 12202 599986 Administrative Fees Dental | 24,000 | 0 | 24,000 | 20,022.00 | | 3,978.00 | 83.4% |
| 12202 599989 Employee Dental Claims | 445,605 | 0 | 445,605 | 288,097.00 | | 157,508.00 | 64.7% |
| 12202 599992 Administrative Dental Retiree | 1,100 | 0 | 1,100 | 1,094.82 | | 5.18 | 99.5% |
| TOTAL General Fund | 1,160,790 | 15,000 | 1,175,790 | 876,296.20 | | 299,494.02 | % |
| TOTAL EXPENSES | 1,160,790 | 15,000 | 1,175,790 | 876,296.20 | | 299,494.02 | |

11/27/2023
13:25:47

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 1
glflxrpt

FROM 2023 01 TO 2023 10

| ACCOUNTS FOR: | ORIGINAL APPROP | TRANFRS/ ADJSTMTS | REVISED BUDGET | ACTUALS | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|--|-----------------|-------------------|----------------|---------------|--------------|------------------|----------|
| 100 General Fund | | | | | | | |
| 13201 County Treasurer | | | | | | | |
| 13201 411100 General Property Taxes | 1,139,532 | 0 | 1,139,532 | 949,610.30 | | 189,922.10 | 83.3% |
| 13201 411300 DNR Pilot | -60,000 | 0 | -60,000 | -64,434.07 | | 4,434.07 | 107.4% |
| 13201 411500 Managed Forest | -4,000 | 0 | -4,000 | -3,750.41 | | -249.59 | 93.8% |
| 13201 418100 Interest on Taxes | -325,000 | 0 | -325,000 | -259,168.37 | | -65,831.63 | 79.7% |
| 13201 441030 Ag Use Conversion Penalty | -20,000 | 0 | -20,000 | -12,858.59 | | -7,141.41 | 64.3% |
| 13201 451007 Treasurers Fees | -400 | 0 | -400 | -350.00 | | -50.00 | 87.5% |
| 13201 481001 Interest & Dividends | -1,000,000 | 0 | -1,000,000 | -2,282,458.82 | | 1,282,458.82 | 228.2% |
| 13201 481004 Fair Market Value Adjustment | 0 | 0 | 0 | -253,603.90 | | 253,603.90 | .0% |
| 13201 486004 Miscellaneous Revenue | 0 | 0 | 0 | 1,124.08 | | -1,124.08 | .0% |
| 13202 Tax Deed Expense | | | | | | | |
| 13202 451030 Foreclosure Reimbursement | 0 | 0 | 0 | -10,852.00 | | 10,852.00 | .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% |
| 13203 Plat Books | | | | | | | |
| 13203 451010 Sale Of Maps & Plat Books | -2,000 | 0 | -2,000 | -60.66 | | -1,939.34 | 3.0% |
| 13203 451308 Postage Fees | -100 | 0 | -100 | .00 | | -100.00 | .0% |
| 13203 474014 Dept Plat Book Charges | -100 | 0 | -100 | .00 | | -100.00 | .0% |
| TOTAL General Fund | -309,068 | 0 | -309,068 | -1,936,802.44 | | 1,627,734.84 | % |
| TOTAL REVENUES | -309,068 | 0 | -309,068 | -1,936,802.44 | | 1,627,734.84 | |

11/27/2023
13:26:23

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 1
glflxrpt

FROM 2023 01 TO 2023 10

| ACCOUNTS FOR: | ORIGINAL APPROP | TRANFRS/ ADJSTMTS | REVISED BUDGET | ACTUALS | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|--|-----------------|-------------------|----------------|-----------|--------------|------------------|----------|
| 100 General Fund | | | | | | | |
| 13201 County Treasurer | | | | | | | |
| 13201 511110 Salary-Permanent Regular | 83,160 | 0 | 83,160 | 69,051.47 | | 14,108.53 | 83.0% |
| 13201 511210 Wages-Regular | 52,535 | 0 | 52,535 | 45,047.82 | | 7,487.16 | 85.7% |
| 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 | 8,107.69 | | 863.21 | 90.4% |
| 13201 512142 Retirement (Employer) | 9,233 | 0 | 9,233 | 7,578.75 | | 1,654.71 | 82.1% |
| 13201 512144 Health Insurance | 45,160 | 0 | 45,160 | 25,629.62 | | 19,530.68 | 56.8% |
| 13201 512145 Life Insurance | 15 | 0 | 15 | 9.61 | | 5.75 | 62.6% |
| 13201 512153 HRA Contribution | 0 | 0 | 0 | 847.01 | | -847.01 | .0% |
| 13201 512173 Dental Insurance | 2,318 | 0 | 2,318 | 1,878.31 | | 440.09 | 81.0% |
| 13201 521232 Investment Advisor Fees | 40,000 | 0 | 40,000 | 47,050.42 | | -7,050.42 | 117.6% |
| 13201 531298 United Parcel Service | 100 | 0 | 100 | .00 | | 100.00 | .0% |
| 13201 531303 Computer Equipmt & Software | 300 | 0 | 300 | .00 | | 300.00 | .0% |
| 13201 531311 Postage & Box Rent | 8,000 | 0 | 8,000 | 7,064.54 | | 935.46 | 88.3% |
| 13201 531312 Office Supplies | 1,000 | 0 | 1,000 | 685.81 | | 314.19 | 68.6% |
| 13201 531313 Printing & Duplicating | 200 | 0 | 200 | 5.91 | | 194.09 | 3.0% |
| 13201 531314 Small Items Of Equipment | 300 | 0 | 300 | 97.97 | | 202.03 | 32.7% |
| 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 | 192.50 | | 307.50 | 38.5% |
| 13201 532325 Registration | 300 | 0 | 300 | .00 | | 300.00 | .0% |
| 13201 532332 Mileage | 200 | 0 | 200 | 57.64 | | 142.36 | 28.8% |
| 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 | 514.03 | | -314.03 | 257.0% |
| 13201 571004 IP Telephony Allocation | 425 | 0 | 425 | 354.20 | | 70.80 | 83.3% |
| 13201 571009 MIS PC Group Allocation | 8,410 | 0 | 8,410 | 7,008.30 | | 1,401.70 | 83.3% |
| 13201 571010 MIS Systems Grp Alloc(ISIS) | 1,584 | 0 | 1,584 | 1,320.00 | | 264.00 | 83.3% |
| 13201 591519 Other Insurance | 1,724 | 0 | 1,724 | 1,169.80 | | 554.20 | 67.9% |
| 13201 593256 Bank Charges | 1,500 | 0 | 1,500 | 1,174.59 | | 325.41 | 78.3% |
| 13201 594810 Capital Equipment | 0 | 0 | 0 | 10,874.46 | | -10,874.46 | .0% |
| 13202 Tax Deed Expense | | | | | | | |
| 13202 521212 Legal | 0 | 0 | 0 | 26.75 | | -26.75 | .0% |
| 13202 521219 Other Professional Serv | 0 | 0 | 0 | 370.00 | | -370.00 | .0% |

11/27/2023
13:26:23

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2023 01 TO 2023 10

| 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 | 86.51 | | 513.49 | 14.4% |
| 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% |
| 13203 Plat Books | | | | | | | |
| 13203 531349 Other Operating Expenses | 2,200 | 0 | 2,200 | .00 | | 2,200.00 | .0% |
| TOTAL General Fund | 309,068 | 0 | 309,068 | 250,838.17 | | 58,229.43 | % |
| TOTAL EXPENSES | 309,068 | 0 | 309,068 | 250,838.17 | | 58,229.43 | |

11/27/2023
13:24:26

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2023 01 TO 2023 10

| ACCOUNTS FOR: | ORIGINAL APPROP | TRANFRS/ ADJSTMTS | REVISED BUDGET | ACTUALS | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|---|-----------------|-------------------|----------------|-------------|--------------|------------------|----------|
| 100 General Fund | | | | | | | |
| 11301 Child Support | | | | | | | |
| 11301 411100 General Property Taxes | -206,236 | 0 | -206,236 | -171,863.30 | | -34,372.62 | 83.3% |
| 11301 421001 State Aid | -131,244 | 0 | -131,244 | -131,244.00 | | .00 | 100.0% |
| 11301 421010 M S L Incentives | -5,300 | 0 | -5,300 | -4,121.33 | | -1,178.67 | 77.8% |
| 11301 421012 State Aid Cs + All Others | -834,160 | 0 | -834,160 | -715,424.34 | | -118,735.66 | 85.8% |
| 11301 421014 State Aid Wages Allocation | 122,062 | 0 | 122,062 | 95,987.43 | | 26,074.57 | 78.6% |
| 11301 421050 CS Performance Based Inc | -160,651 | 0 | -160,651 | -54,899.80 | | -105,751.20 | 34.2% |
| 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 | -52.45 | | -2,147.55 | 2.4% |
| 11301 451011 CS Prog Fee Reduce 66% | 11,352 | 0 | 11,352 | 6,056.97 | | 5,295.03 | 53.4% |
| 11301 451013 NIVD Activities Reduction | -2,300 | 0 | -2,300 | -2,036.67 | | -263.33 | 88.6% |
| 11301 451014 CS Program Fees | -15,000 | 0 | -15,000 | -9,900.32 | | -5,099.68 | 66.0% |
| 11301 455003 Non-IVD Service Fees | -945 | 0 | -945 | -779.00 | | -166.00 | 82.4% |
| TOTAL General Fund | -1,235,122 | 0 | -1,235,122 | -996,942.81 | | -238,179.11 | % |
| TOTAL REVENUES | -1,235,122 | 0 | -1,235,122 | -996,942.81 | | -238,179.11 | |

11/27/2023
13:25:03

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 1
glflxrpt

FROM 2023 01 TO 2023 10

| ACCOUNTS FOR: 100 General Fund | ORIGINAL APPROP | TRANFRS/ ADJSTMTS | REVISED BUDGET | ACTUALS | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|--|--------------------|----------------------|-------------------|------------|--------------|---------------------|-------------|
| 11301 Child Support | | | | | | | |
| 11301 511110 Salary-Permanent Regular | 296,974 | 0 | 296,974 | 259,740.27 | | 37,233.69 | 87.5% |
| 11301 511210 Wages-Regular | 512,892 | 0 | 512,892 | 399,776.54 | | 113,115.44 | 77.9% |
| 11301 511220 Wages-Overtime | 2,265 | 0 | 2,265 | 2,487.70 | | -222.75 | 109.8% |
| 11301 511330 Wages-Longevity Pay | 1,283 | 0 | 1,283 | .00 | | 1,282.50 | .0% |
| 11301 512141 Social Security | 58,384 | 0 | 58,384 | 48,152.46 | | 10,231.96 | 82.5% |
| 11301 512142 Retirement (Employer) | 55,312 | 0 | 55,312 | 44,462.37 | | 10,849.73 | 80.4% |
| 11301 512144 Health Insurance | 173,562 | 0 | 173,562 | 131,375.52 | | 42,186.50 | 75.7% |
| 11301 512145 Life Insurance | 253 | 0 | 253 | 247.82 | | 4.97 | 98.0% |
| 11301 512153 HRA Contribution | 0 | 0 | 0 | 2,370.10 | | -2,370.10 | .0% |
| 11301 512173 Dental Insurance | 11,263 | 0 | 11,263 | 8,417.31 | | 2,845.89 | 74.7% |
| 11301 521255 Paper Service | 9,300 | 0 | 9,300 | 5,223.61 | | 4,076.39 | 56.2% |
| 11301 521256 Genetic Tests | 5,500 | 0 | 5,500 | 3,523.25 | | 1,976.75 | 64.1% |
| 11301 521296 Computer Support | 1,900 | 0 | 1,900 | 1,657.88 | | 242.12 | 87.3% |
| 11301 529160 Interpreter Fee | 2,000 | 0 | 2,000 | 2,058.75 | | -58.75 | 102.9% |
| 11301 531003 Notary Public Related | 180 | 0 | 180 | 180.00 | | .00 | 100.0% |
| 11301 531301 Office Equipment | 895 | 0 | 895 | 51.31 | | 843.69 | 5.7% |
| 11301 531310 Postage Special | 300 | 0 | 300 | 198.43 | | 101.57 | 66.1% |
| 11301 531311 Postage & Box Rent | 17,750 | 0 | 17,750 | 16,206.52 | | 1,543.48 | 91.3% |
| 11301 531312 Office Supplies | 1,600 | 0 | 1,600 | 1,416.28 | | 183.72 | 88.5% |
| 11301 531313 Printing & Duplicating | 2,800 | 0 | 2,800 | 453.54 | | 2,346.46 | 16.2% |
| 11301 531314 Small Items Of Equipment | 900 | 0 | 900 | 752.04 | | 147.96 | 83.6% |
| 11301 531321 Publication Of Legal Notice | 790 | 0 | 790 | 535.08 | | 254.92 | 67.7% |
| 11301 531324 Membership Dues | 2,042 | 0 | 2,042 | 2,051.19 | | -9.19 | 100.5% |
| 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 | 1,740.00 | | 600.00 | 74.4% |
| 11301 532332 Mileage | 545 | 0 | 545 | 514.76 | | 30.24 | 94.5% |
| 11301 532335 Meals | 700 | 0 | 700 | 337.07 | | 362.93 | 48.2% |
| 11301 532336 Lodging | 1,932 | 0 | 1,932 | 1,318.00 | | 614.00 | 68.2% |
| 11301 532339 Other Travel & Tolls | 80 | 0 | 80 | 36.00 | | 44.00 | 45.0% |
| 11301 532340 Contracted Extraditions | 8,700 | 0 | 8,700 | 9,639.02 | | -939.02 | 110.8% |
| 11301 533225 Telephone & Fax | 245 | 0 | 245 | 114.24 | | 130.76 | 46.6% |
| 11301 535242 Maintain Machinery & Equip | 4,550 | 0 | 4,550 | 2,689.09 | | 1,860.91 | 59.1% |
| 11301 571004 IP Telephony Allocation | 1,698 | 0 | 1,698 | 1,415.00 | | 283.00 | 83.3% |
| 11301 571005 Duplicating Allocation | 381 | 0 | 381 | 317.50 | | 63.50 | 83.3% |
| 11301 571009 MIS PC Group Allocation | 26,430 | 0 | 26,430 | 22,025.00 | | 4,405.00 | 83.3% |
| 11301 571010 MIS Systems Grp Alloc(ISIS) | 8,902 | 0 | 8,902 | 7,418.30 | | 1,483.70 | 83.3% |

11/27/2023
13:25:04

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 2
glflxrpt

FROM 2023 01 TO 2023 10

| 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 | 7,007.80 | | 3,016.20 | 69.9% |
| 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 | 996,245.67 | | 238,876.25 | % |
| TOTAL EXPENSES | 1,235,122 | 0 | 1,235,122 | 996,245.67 | | 238,876.25 | |

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

| Ledger Date | Description | General (599900) | Other (599908) | Vested Benefits (599909) | Authority |
|-------------------------------|--|-----------------------------|---------------------------|---|-------------------|
| 1-Jan-23 | Tax Levy | 500,000.00 | 600,000.00 | 300,000.00 | |
| 8-Mar-23 | Budget carryover requests | | 1,863,182.66 | | County Board |
| 12-Apr-23 | Fair Park volunteer coordinators | (15,000.00) | | | Finance Committee |
| 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 |
| Total amount available | | 413,000.00 | 2,395,432.66 | 300,000.00 | |
| Net | | 413,000.00 | 2,395,432.66 | 300,000.00 | |