

Finance Committee Agenda
Jefferson County
Jefferson County Courthouse, Room C1021
311 S. Center Ave.
Jefferson, WI 53549

Date: Wednesday, January 3, 2024

Time: 8:30 a.m.

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

1. Call to order
2. Roll call (establish a quorum)
3. Certification of compliance with the Open Meetings Law
4. Approval of the agenda
5. Approval of minutes for Finance Committee for December 6, 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 2024 budget to increase the fee on passport photos in the County Clerk's office
9. Discussion and possible action on accepting the Department of Children and Families Relative Caregiver Support funding and amending the 2024 budget
10. Discussion and possible action on amending the 2024 budget for the Emergency Management department
11. Discussion and possible action on creating new positions and amending the 2024 budget for the Sheriff's department
12. Discussion and possible action on Purchase of Agricultural Conservation Easement (PACE) program
13. Discussion and possible action on review of 2024 insurance coverages and rates
14. Discussion and possible action on approval of 2025 budget calendar
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 sale of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, specifically for the purpose of discussion and possible action regarding the proposed sale of approximately 100 acres of county owned property to Project Dove, LLC.
19. Reconvene in open session for action on closed session items if necessary
20. Discussion and possible action on 2023 projections of budget vs. actual revenues and expenditures
21. Review of the financial statements and department update for November 2023-Finance Department
22. Review of the financial statements and department update for November 2023-Treasurer's Office
23. Review of the financial statements and department update for November 2023-Child Support
24. Update on contingency fund balance
25. Discussion of funding for projects related to the new highway facilities and sale of old highway facilities
26. Set future meeting schedule, next meeting date, and possible agenda items
27. Review of invoices
28. Adjourn

Next scheduled meetings: Wednesday, February 7, 2024 (Regular meeting)
 Wednesday, March 6, 2024 (Regular meeting)
 Wednesday, April 10, 2024 (Regular meeting)
 Wednesday, May 1, 2024 (Organizational/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
December 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. Other board members present were Anita Martin. Staff in attendance were County Administrator, Ben Wehmeier; Finance Director, Marc DeVries; Assistant Finance Director, Tammy Worzalla; Corporation Counsel, Danielle Thompson; Public Health Nurse, Mary Bender; Land and Water Conservation Director, Patricia Cicero; Economic Development Director, Deb Reinbold; Administrative Services Division Manager, Brian Belford; Budget Analyst I, Morgan Toutant; and Assistant to the County Administer, Michael Luckey; 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 as presented.
5. **Approval of minutes for Finance Committee for November 8, 2023** – Motion by Jaeckel/Drayna to approve the minutes for November 8, 2023. The motion passed 5-0.
6. **Communications** – None.
7. **Public Comment** – None.
8. **Discussion and possible action on amending the 2024 Health Department budget for the Sleep Safe program** – Health Department Public Nurse Bender explained that the County had received private donations to fund a program that prevents infant deaths during sleep. Motion by Jaeckel/Kutz to approve the resolution and forward to the County Board of Supervisors. The motion passed 5-0.
9. **Discussion and possible action on accepting the Department of Justice’s Deflecting Court Involvement Due to School Refusal Grant at the Human Services Department and amending the 2024 budget** – Administrative Services Division Manager Belford explained that the proposed program is intended to reduce truancy, which has been rising since the pandemic. Motion by Christensen/Kutz to approve the resolution and forward to the County Board of Supervisors. The motion passed 5-0.
10. **Discussion and possible action on re-authorizing self-insuring worker’s compensation liability** – DeVries explained that the Department of Workforce Development requires a County Board resolution every three years to remain self-insured for worker’s comp claims. The County’s insurance consultant T.E. Brennan has conducted a study to determine the feasibility of remaining self-insured. By doing this, the County is projecting to save \$1,349,992 over the next three years. Motion by Jaeckel/Drayna to approve the resolution and forward to the County Board of Supervisors. The motion passed 5-0.

- 11. Discussion and possible action on approving scoring matrix for priority-based budgeting –** DeVries explained that the scoring matrix had been updated by ResourceX, the service provider for the priority-based budgeting platform. Motion by Jones/Jaeckel to approve the scoring matrix and forward to the County Board of Supervisors. The motion passed 5-0.
- 12. 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. The County's general contractor has advised the County that all contingency would be used by the end of the project. Wehmeier and DeVries are working on a plan to fund any budget overages if necessary. No action was taken.
- 13. Discussion and possible action on update on American Rescue Plan Act funding -** DeVries discussed the status of the ARPA funding. No action was taken.
- 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 –** Corporation Counsel Thompson updated the Committee on the status of current foreclosures. There were no responses for the first round of bidding. Motion by Jaeckel/Kutz to approve the second round of bidding, using the taxes, fees, interest, penalties, and other ancillary expenses as the starting bid price. The motion passed 5-0.
- 15. Convene in closed session pursuant to section 19.85 (1)(e) Wis. Stats. for deliberating or negotiating the sale of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, specifically for the purpose of discussion and possible action regarding the proposed sale of approximately 100 acres of county owned property to Project Dove, LLC –** The Committee voted by roll call to convene into closed session. The motion passed 5-0.
- 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 -** 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. Motion by Jones/Jaeckel to approve the Letter of Intent with Project Dove for the sale of the former County farmland and forward to the County Board of Supervisors. The motion passed 5-0.
- 18. 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.
- 19. Review of the financial statements and department update for September 2023-Finance Department -** No action was taken.
- 20. Review of the financial statements and department update for September 2023-Treasurer's Office -** No action was taken.

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

22. 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.

23. 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.

24. Set future meeting schedule, next meeting date, and possible agenda items – The next meeting is scheduled for Wednesday, January 3, 2024 at 9:00 a.m.

25. Review of Invoices - After review of the invoices, a motion was made by Jaeckel/Christensen to approve the payment of invoices totaling \$5,533,257.22. The motion passed 5-0.

26. Adjourn – A motion was made by Jaeckel/Drayna to adjourn at 10:45 a.m. The motion passed 5-0.

Respectfully submitted,

Marc DeVries, Finance Director
Jefferson County

RESOLUTION NO. 2023-_____

Accepting the Department of Children and Families Relative Caregiver Support Grant funding at the Human Services Department

Executive Summary

Jefferson County Human Services was recently awarded a grant from the Department of Children and Families (DCF) to deflect assist relative caregiver in obtaining benefits and services in 2024.

The County will receive a grant in the amount of \$9,550. This grant will allow for the Department to:

- Provide concrete supports such as bus tokens, groceries, or assistance to school related fees;
- Help caregivers obtain legal guardianship or adoption, create visitation plans, and consult on will and power of attorney questions; and
- Assist relative caregivers by eliminating other barriers by providing support groups, outreach materials, staffing assistance, childcare needs, and other trainings.

On January 3, 2024, 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 \$9,550 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 Children and Families to assist relative caregivers in obtaining benefits and services, and

NOW, THEREFORE, BE IT RESOLVED that the Department of Human Services is authorized to accept the Department of Children and Families grant funding in the amount of \$9,550 and the 2024 County Budget is amended accordingly.

Fiscal Note: 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

01-09-2024

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	Org	Object	Project	Account Title	Amount
<input checked="" type="checkbox"/>	<input type="checkbox"/>	65067000	421001	63113	State Aid	(9,550.00)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	65067000	521212	63113	Legal	500.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	65067000	555103	63113	Respite	500.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	65067000	531355	63113	Client Costs	8,550.00
<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 Children and Families Relative Caregiver Support Grant by 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.

**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
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	<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"/>	12001.421001	State Aid	21,000
<input checked="" type="checkbox"/>	<input type="checkbox"/>	12001.521219	Other professional services	24,000
<input type="checkbox"/>	<input checked="" type="checkbox"/>	12001.531312	Office supplies	100
<input type="checkbox"/>	<input checked="" type="checkbox"/>	12001.531348	Educational	150
<input type="checkbox"/>	<input checked="" type="checkbox"/>	12001.532355	Meals	300
<input type="checkbox"/>	<input checked="" type="checkbox"/>	12001.532350	Training materials	1,000
<input type="checkbox"/>	<input checked="" type="checkbox"/>	12001.533237	Cable	450
<input type="checkbox"/>	<input checked="" type="checkbox"/>	12001.535349	Other supplies	1,000

Description of Adjustment:

Through EMPG we must submit a Natural Hazards Mitigation Plan. The plan is required for municipalities or the county to apply for grants. The plan is updated every 5 years. The update is done through CiviTek and the cost is \$28,000. The State will reimburse EM \$21,000. EM has \$4,000 in the 2024 budget for the grant, and we propose to make up the difference by reducing our fair and supplies budget since we did acquire some supplies stored offsite. These supplies along with our EPCRA budget will get us through 2024. We also eliminated one cable bill at UW Extension so I reduced the EMPG portion by 1/2. We will not request reimbursement for meals that exceed the EPCRA budget.

Department Head Signature Tracy Neuhauser Date 12/21/2023

County Administrator Signature _____ Date _____

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

Interested in permanently protecting your farmland?

Contact the Jefferson County Land & Water Conservation Department.

Paid easements and donated easements with tax deductions are available.

Out of 371,930 total acres in Jefferson County, 66% is farmland.

1,033 Acres have been permanently protected through the Jefferson County Farmland Easement Program.

5 Donated Easements = 258 acres

5 Purchased Easements = 877 acres

Agriculture contributes 1.5 billion to Jefferson County's economy with over \$200 million in farm product sales.

Top farm products are dairy, grains, poultry and eggs, cattle and calves, nursery and greenhouse crops.

Farmland Preservation through Conservation Easements

The purpose of the Jefferson County Purchase of Agriculture and Conservation Easement (PACE) Program is to conserve land for its natural, scenic, historical, and productive value.

The Jefferson County Land & Water Conservation Department (LWCD) is charged with administering the voluntary PACE program created by the County Board in 2007. The Department seeks to permanently protect high quality farmland and working farms through donated and purchased agricultural conservation easements on privately-owned land.

Partners

- Jefferson County Planning & Zoning Department
- Jefferson County UW-Extension
- American Farmland Trust
- Natural Heritage Land Trust
- USDA Natural Resources Conservation Service (NRCS)

Jefferson County LWCD
311 S Center Ave.
Jefferson, WI 53549
(920) 674-7110

www.jeffersoncountywi.gov

PACE

Purchase of Agricultural Conservation Easements



Working to conserve the rural character and economy of Jefferson County through purchased and donated conservation easements.

Jefferson County Land & Water Conservation Department
(920) 674-7110



What is an easement?

An easement is a voluntary and permanent legal agreement between a landowner and a land trust or government agency that permanently limits uses of the land in order to protect its agricultural or conservation values. It allows landowners to continue to own and use their land, and also sell it or pass it on to heirs.

What is the motivation behind most easements?

The primary motivation to pursuing an easement is the landowner's love for the land and a wish to see their land protected from development and remain as farmland or natural areas for future generations. However, the tax benefits and cash value of conserving land can be substantial and add value for those deciding to participate in a land protection program. Leaving a priceless legacy can benefit both the land and the landowner.

How are easements designed?

Each easement is designed to reflect landowner's individual needs and wishes for their land. Conservation easements offer great flexibility. An easement may apply to all or a portion of the property, and does not require public access.

What land limits are established?

Landowners retain the right to own and sell eased property, but the easement restrictions will always remain with the property and attached to the land title and deed. When you sell or donate a conservation easement, you retain the right to farm the land. Essentially, you sell or donate the right to subdivide residential lots, while retaining the right to grow crops. Future owners will also be bound by the easement's terms. The easement primarily protects the farmland from residential development.

Who manages the easement?

The county is responsible for ensuring that the easement's terms are followed and the agricultural and conservation values are being considered with land practices.

Can I Donate an Easement?

Easements can be donated and tax breaks are available as appropriate to an individual's situation and needs. Those interested in donated or purchased easements through PACE should speak with a county representative and also consult legal and financial advice.

How do I participate?

For more information and/or an application, contact the Jefferson County Land & Water Conservation Department.

(920) 674-7110

www.jeffersoncountywi.gov



Jefferson County PACE Easements as of Dec. 2023

Paid Easements Held

Rodell Lea and Ned and Sara Healy 2011

225 acres, Town of Oakland
Total Retired Lots/Splits Retired = 2
50% Wisconsin PACE Program
50% USDA Farmland and Ranchland Protection Program
0% Jefferson Co. Contribution

Dale Neupert 2013 (Cannot find any financial info in our records about Neupert/Skalitzky)

190 acres, Town of Waterloo
Total Retired Lots/Splits Retired = 3
25% Landowner Donation = ??
25% Jefferson County Contribution = ??
50% USDA Farm and Ranch Protection Program = ??

Greg and Gordon Wilke (2014 closing)

162 acres, Town of Waterloo
Total Retired Lots/Splits Retired = 4
Total Sale Price = \$195,000
25% Donation = \$48,750
25% Jefferson County = \$48,750 (not including closing, title, appraisal costs)
50% USDA Farmland and Ranchland Protection Program = \$97,500

Haberman (2016 closing)

199 ac., Town of Waterloo
Total Retired Lots/Splits Retired = 5
Total Sale Price = \$179,679.00
25% Landowner Donation = \$44,920
25% Jefferson Co. Contribution = \$44,920 (easement) + \$4,000 (Title & Appraisal)
50% NRCS Contribution = \$89,839

Cummings PACE (\$305,000, closed 12/14/23)

93 ac. Town of Waterloo
Total Retired Lots/Splits Retired = 6
Total Sale Price = \$305,000.00
25% Landowner Donation = \$76,250
25% Jefferson Co. Contribution = \$76,250 (not including \$4,300 for appraisal, title, and closing costs)
50% NRCS Contribution = \$152,500

Donated Easements Held

Ed and Barb Miller 2009

59 acres, Town of Palmyra
Total Retired Lots/Splits Retired = 6

Tom and Margaret Burlingham 2008, 2011

60 ac. SE of Campground 1362469
Total Retired Lots/Splits Retired = 2

40 ac. West of Campground 1298989
Total Retired Lots/Splits Retired = 1

35 ac.- Hwy E and Island Rd. 123542
Total Retired Lots/Splits Retired = 3

Carlton Zentner 2009

64 acres, Town of Oakland
Total Retired Lots/Splits Retired = 3

Conclusion:

Total Paid Easement Acres = 869
Total Donated Easement Acres = 258
Total Lots Retired from Development = 35

JEFFERSON COUNTY
PACE Program fiscal analysis
As of December 28, 2023

<u>DATE</u>	<u>G/L AMOUNT</u>	<u>NAME</u>	<u>EXP ACCT</u>	<u>REVENUE</u>	<u>DESCRIPTION</u>	<u>RESOLUTION</u>	<u>REV ACCT</u>
12/31/2007	240,000.00	BURLINGHAM	13.594816	(240,000.00)	DONATION	2007-74	13.485200
12/31/2007	7,877.00	BURLINGHAM	13.594816	(7,877.00)	DONATION	2007-74	13.485200
11/30/2008	225,000.00	MILLER	13.594816	(225,000.00)	DONATION	2008-70	13.485200
11/30/2008	1,000.00	MILLER	13.594816	(1,000.00)	CAP CONSERVATION		13.594816
12/31/2008	175,000.00	ZENTNER	13.594816	(175,000.00)	DONATION	2008-77	13.485200
9/10/2009			7019.594816	(500.00)	DONATION		13.485200
8/31/2011	175,000.00	BURLINGHAM	13.594816	(175,000.00)	CAPITAL DONATION		13.485999
12/27/2011	233,091.00	LEA	13.594816	(232,072.80)	CAPITAL STATE AID	2010-98	13.421099
12/4/2012			7019.594816	(6,930.00)	DONATION		13.485200
12/9/2013	184,000.00	NEUPERT	13.594816	(115,000.00)	CAPITAL STATE AID	2012-61	13.421099
6/23/2016		WILKE	7019.594816	(97,500.00)	CAPITAL STATE AID	2012-61	7109.421099
11/17/2016	293,965.00	WILKE	7019.594816	(48,750.00)	CAPITAL DONATION	2012-61	7109.485999
12/26/2016		HABERMAN	7019.594816	(89,839.00)	CAPITAL STATE AID	2014-39	7109.421099
11/17/2016	270,983.00	HABERMAN	7019.594816	(44,920.00)	CAPITAL DONATION	2014-39	7109.485999
11/30/2023	231,148.00	CUMMINGS	12407.594816	(152,500.00)	FEDERAL GRANTS	2023-21	12407.424001

Not in JDE/Munis:

12/8/2015	-	BURLINGHAM	n/a	-	n/a	2015-76	n/a	Not on the books - donated outright
3/8/2011	-	SCHULTZ	n/a	-	n/a	2010-99	n/a	No record of this purchase in financial system
2/8/2011	-	PETER	n/a	-	n/a	2010-90	n/a	No record of this purchase in financial system

<u>Carryover forms</u>		
	<u>Capital</u>	<u>Operating</u>
2009	N/A	N/A
2010	250,000.00	6,329.00
2011	248,353.00	-
2012	296,269.00	-
2013	92,811.00	-
2014	227,748.00	-
2015	222,623.13	-
2016	222,537.98	-
2017	123,838.31	-
2018	125,134.20	-
2019	128,239.22	-
2020	132,050.34	-
2021	132,926.69	-
2022	130,767.49	-
2023	131,353.19	-

December 19, 2023

Mr. Benjamin Wehmeier Mr. Marc DeVries
County Administrator Finance Director
Jefferson County
311 S. Center Avenue, Room #109
Jefferson, WI 53549-1701

Re: Insurance Renewals
Effective Date: January 1, 2024

Dear Ben and Marc:

Attached you will find our renewal comparison documents for your review. Exhibit 1 shows a summary of your premiums for January 1, 2024 as compared to last year (same insurance carriers) and Exhibit 2 shows various coverages, limits and deductibles. Exhibit 3 shows any alternates quoted and Exhibit 4 is a summary of losses.

At this time, we will address each line of coverage separately.

Property

The premium for the property with MPIC has increased from \$88,229 to \$97,855 (10.9%) with 10.4% coming from an increase in the total values from \$139,600,145 to \$154,093,869. The balance is based on an average rate increase of just under 1%.

The blanket business income limit remains at \$2,000,000.

The contractors equipment portion has increased from \$14,138 to \$15,005 based on the updated schedule provided by your office. The total values have increased from \$7,210,383 to \$7,703,055.

Crime

Your crime limits and deductibles with Ohio Casualty (Liberty) have been quoted the same as expiring. See Exhibit 2, page 4 of 7.

The renewal premium will be \$10,063 which is \$162 less than expiring.

Equipment Breakdown

Your Liberty renewal appears to have the same terms and conditions as expiring. The policy limit remains at \$100,000,000 combined for direct damage and extra expense. The expiring

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premium is \$8,516 and the renewal premium will be \$9,286. This is an increase of 9.04%, but, as noted above, the total values on your statement of values show an increase of 10.4%.

Public Entity Liability Coverages

We believe the liability coverages with WMMIC will remain essentially the same as expiring with two exceptions: (1) an exclusion will be added for silica and silica-related dust, and (2) an exclusion for nuclear, chemical, biological, radiological and epidemical terrorism.

The premium information received at this point is an estimated increase of 3.0%. The overall liability premium is increasing from a total of \$309,579 to approximately \$318,866.

Note the aggregate retention has increased from \$550,000 to \$625,000.

Automobile Physical Damage

The auto physical damage renewal quote appears to have the same terms and conditions as expiring. The deductibles for both comprehensive and collision are \$5,000. Coverage is on a replacement cost basis for vehicles 7 years or newer and actual cash value on any others.

Remember that newly acquired vehicles valued at \$100,000 or less are automatically included and are covered for up to \$100,000. Newly acquired vehicles valued at \$100,000 or more must be reported within 60 days of acquisition.

The total premium is increasing from \$169,047 to \$229,040 (35.5%). This increase is based on the total values increasing from \$11,069,739 to \$12,194,672 (10.2%) and an average rate increase from \$1.527 to \$1.878 (23.0%). This large rate increase basically reflects your loss history. We asked the agent to go back to the underwriter to see if they could get some rate relief for you, but they had already done so.

Excess Workers Compensation

Your excess workers compensation and employers liability coverages remain with Safety National. There are no changes in retentions this year. The expiring premium is \$45,926 at a rate of \$.1445 and the estimated renewal premium is \$50,951 based on updated total payroll and an estimated rate increase of 2.15%.

Cyber Insurance

As you are aware, the cyber insurance moved from WMMIC/Beazley to Cowbell through M3 as of September 1, 2023. The policy with Cowbell has an annual premium of \$34,820 including fees.

Exhibit 2, page 6 of 7 shows some of the key differences between the WMMIC/Beazley and Cowbell policies.

**Public Officials Liability and Employment Practices Liability
Farm Drainage Board**

This policy will be renewed with the same limits, terms and conditions. The premium will also remain the same as expiring at \$1,385.

Tank Liability

The renewal quote for the tank policy is based on the tanks you provided in the application dated November 2, 2023. Limits and deductibles remain the same as expiring.

The total premium has increased from \$4,944 to \$5,534. This premium excludes terrorism (TRIA). If you wish to add the TRIA coverage, the premium cost would be \$51.50.

Remember to review all of the tanks based on the list we provided you from the state to make sure all records are up to date.

Once you have had an opportunity to review this material, please let us know if you have any questions or if you would like to discuss any of these items further.

Yours very cordially,

T.E. BRENNAN COMPANY

Arlene Petersen

Arlene Petersen, CPCU
petersen@tebrennan.com

jl

Attachment

JEFFERSON COUNTY

RENEWAL COMPARISON

JANUARY 1, 2024

JEFFERSON COUNTY
NET PREMIUM COMPARISON
JANUARY 1, 2024

	2023/2024	2024/2025
Property	\$88,229	\$97,855
Contractors Equipment	14,138	15,005
Crime	10,225	10,063
Equipment Breakdown	8,516	9,286
Public Entity Liability		
General Liability	66,538	68,534 ⁽³⁾
Errors and Omissions	199,616	205,604 ⁽³⁾
Employment Practices Liability	Included	Included
Employee Benefits Liability	Included	Included
Public Officials Liability	Included	Included
Automobile Liability	\$43,425	\$44,728 ⁽³⁾
Automobile Physical Damage	169,047	229,040
Excess Workers Compensation	45,926	50,951 ⁽⁴⁾
Cyber/Cyber Excess ⁽¹⁾	54,583 ⁽²⁾	34,820 ⁽²⁾
Public Officials Liability (Farm Drainage Board)	1,210	1,210
Employment Practices Liability (Farm Drainage Board)	175	175
Tanks	4,944 ⁽²⁾	5,534 ⁽²⁾
Professional Liability – Health Dept.	<u>7,486 ⁽²⁾</u>	<u>7,133 ⁽²⁾</u>
Estimated Annual Premiums	\$714,058	\$779,938

⁽¹⁾ Expiring is 1/1/23 to 1/1/24 with Beazley. Renewal is 9/1/23 to 9/1/24 with Cowbell.

⁽²⁾ Including fees and taxes.

⁽³⁾ Estimated at a 3% increase.

⁽⁴⁾ Estimated based on updated total payroll and a 2.15% rate increase.

JEFFERSON COUNTY
PROPERTY AND LIABILITY INSURANCE RENEWALS
LIMITS/RATING BASE COMPARISON
JANUARY 1, 2024

	2023/2024	2024/2025
Property	(MPIC)	(MPIC)
<u>Limits:</u>		
Real and Personal Property,		
Property in the Open	\$139,600,145	\$154,093,869
Business Income	2,000,000	2,000,000
Extra Expense	10,000,000	10,000,000
Contractors Equipment (CE)	7,210,383	7,703,055
Accounts Receivable	250,000	250,000
Fiber Optic	Incl. at 346,560	500,000
Pedestrian Bridges	968,636	1,067,922
Piers and Wharves	85,757	94,547
Vacancy Permit (302-304 S. Center St.)	183,600	Not included
Occurrence Limit	125% of total on SOV	125% of total on SOV
Average Rate Per \$100 (excl. CE)	\$0.0588	\$0.0591
<u>Deductibles:</u>		
Piers and Wharves	Greater of 10% of loss or \$5,000	Greater of 10% of loss or \$5,000
Bridges	\$5,000	\$5,000
Accounts Receivable	1,000	1,000
Monies and Securities	1,000	1,000
Emergency Equipment (not attached to vehicle)	1,000	1,000
Contractors Equipment	1,000	1,000
Business Income	1,000	1,000
All Other	5,000	5,000
<u>Includes:</u>		
All risk, subject to stated exclusions	Included	Included
Blanket form – real, personal, PIO	Included	Included
Valuation	Replacement (some exceptions apply)	Replacement (some exceptions apply)
Coinsurance	None	None
Improvements and betterments	If on SOV	If on SOV
Debris removal	Included	Included
Extended period of indemnity	30 days	30 days
Joint loss agreement	Included	Included
Lenders and loss payees	Automatic	Automatic
Full ordinary payroll (BI)	Included	Included
Newly acquired buildings	Included until expiration	Included until expiration
Newly acquired contractors equipment	Included until expiration	Included until expiration
Valuable papers	Included	Included

JEFFERSON COUNTY
PROPERTY AND LIABILITY INSURANCE RENEWALS
LIMITS/RATING BASE COMPARISON
JANUARY 1, 2024

	2023/2024	2024/2025
Property (cont'd)	(MPIC)	(MPIC)
<u>Includes:</u> (cont'd)		
Civil authority	4 consecutive weeks	4 consecutive weeks
Spoilage (contamination, mechanical breakdown, lack of power)	Included	Included
Electronic data processing equipment and programs	Included	Included
Paved surfaces	Within 100 ft. of building	Within 100 ft. of building
Loss of utilities (other than overhead transmission lines or satellites)	Included	Included
Sewer backup	Within a building	Within a building
Underground pipes, flues or drains	Within 1,000 ft. of building	Within 1,000 ft. of building
Underground fiber optic cable	Within 1,000 ft. of building	Within 1,000 ft. of building
Terrorism – certified acts	Included	Included
Waiver of subrogation	Not permitted	Not permitted
Cost to refill discharged fire protection equipment (accidental)	Not covered	Not covered
Personal property off premises	“Covered regardless of location”	“Covered regardless of location”
Loss of master key	Not covered	Not covered
Loss prevention expenses	Not covered	Not covered
Arson or theft reward	Not covered	Not covered
Dependent business income	Not covered	Not covered

JEFFERSON COUNTY
PROPERTY AND LIABILITY INSURANCE RENEWALS
LIMITS/RATING BASE COMPARISON
JANUARY 1, 2024

	2023/2024	2024/2025
Property (cont'd)	(MPIC)	(MPIC)
<u>Sublimits:</u>		
Flood including surface water runoff (specific locations only)	\$5,000,000	\$5,000,000
Earthquake	5,000,000	5,000,000
Asbestos cleanup or removal released by a covered peril	5,000,000	5,000,000
Personal property of others in your CCC	10,000	10,000
Ordinance or law (undamaged portion, demolition, increased cost of construction)	5,000,000	10,000,000
Foundation below basement level	100,000	100,000
Cost of excavation, grading, filling	50,000	50,000
Unscheduled contractors equipment	25,000	25,000
Unscheduled buildings (must schedule when discovered)	1,000,000	1,000,000
Unscheduled property in the open	10,000	10,000
Personal property of employees (each employee/occurrence)	500/10,000	500/10,000
Impairment of computer services – (inside or outside attack)	25,000	25,000
Fungus, wet rot, dry rot, bacterium (each loss/total)	25,000/50,000	25,000/50,000
Money and securities (on/off premises)	10,000/10,000	10,000/10,000
Pollutant clean-up or removal	2,000,000	2,000,000
Expenses to document a loss	50,000	50,000
Architectural design and engineering fees	100,000	100,000
Lawns, trees, shrubs and plants (each/lawns/occurrence)	500/1,000/25,000	500/1,000/25,000
Fire department service charges	25,000	Included
Service dogs and horses	25,000	\$50,000
Unscheduled Fine Arts (per item)	50,000	50,000

JEFFERSON COUNTY
PROPERTY AND LIABILITY INSURANCE RENEWALS
LIMITS/RATING BASE COMPARISON
JANUARY 1, 2024

	2023/2024	2024/2025
Crime	(Liberty)	(Liberty)
Employee Dishonesty	\$750,000	\$750,000
Excess - County Treasurer	250,000	250,000
- Deputy Treasurer	250,000	250,000
- County Clerk	250,000	250,000
Forgery or Alteration	250,000	250,000
Computer Fraud	250,000	250,000
Funds Transfer Fraud	250,000	250,000
Loss of Clients' Property	250,000	250,000
Deductibles - Employee Dishonesty	5,000	5,000
- All Other	2,500	2,500
Faithful Performance of Duty	Included	Included
Treasurers or Tax Collectors	Included	Included
Bonded Employees	Included	Included
Terminated Employees	30 days	30 days
Equipment Breakdown	(Liberty)	(Liberty)
Limits:		
Direct Damage/Business Income/ Extra Expense	\$100,000,000	\$100,000,000
Ordinance or Law (all three parts)	5,000,000	5,000,000
Hazardous Substance	2,500,000	2,500,000
Electronic Data or Media	5,000,000	5,000,000
Fungus, Wet/Dry Rot	15,000	15,000
Contingent BI/EE	2,500,000	2,500,000
Off Premises/Misc. Equipment	1,000,000	1,000,000
Water Damage	2,500,000	2,500,000
Expediting Expense	Included	Included
Ammonia Contamination	Included	Included
Utility Interruption	Included	Included
	(4 hr. waiting period)	(4 hr. waiting period)
Spoilage	Included	Included
Ingress/Egress	\$250,000	\$250,000
Claim Preparation Fees	250,000	250,000
Performance/Safety Upgrades	150% of damage	150% of damage
Green Upgrades	25% of damage	25% of damage
	(\$100,000 max.)	(\$100,000 max.)
Valuation	Repair or Replacement	Repair or Replacement
Deductible - Combined	\$1,000	\$1,000
- Transformers	\$1.50 per KVA (\$2,500 min.)	\$1.50 per KVA (\$2,500 min.)

JEFFERSON COUNTY
PROPERTY AND LIABILITY INSURANCE RENEWALS
LIMITS/RATING BASE COMPARISON
JANUARY 1, 2024

	2023/2024	2024/2025
Public Entity Liability	(WMMIC)	(WMMIC)
Limits:		
Bodily Injury/Property Damage	\$15,000,000	\$15,000,000
Personal Injury	15,000,000	15,000,000
Public Officials Errors & Omissions	15,000,000	15,000,000
Employment Practices Liability	15,000,000	15,000,000
Employee Benefits Liability	15,000,000	15,000,000
Automobile Liability	15,000,000	15,000,000
Limited Pollution (occurrence/aggregate)	150,000/300,000	150,000/300,000
Uninsured Motorists (person/accident)	25,000/50,000	25,000/50,000
Underinsured Motorists (person/accident)	50,000/100,000	50,000/100,000
Communicable Disease Defense (claim/aggregate)	100,000/200,000	100,000/200,000
Medical Payments	Not available	Not available
Aggregate	\$33,000,000	\$33,000,000
Retention:		
Per Occurrence, Offense, Wrongful Act	200,000	200,000
Annual Aggregate	550,000	625,000
Automobile Physical Damage	(Integrity)	(Integrity)
Total Values (Limit)	\$11,069,739	\$12,194,672
Limitation	\$100,000 for vehicles valued less than \$100,000	\$100,000 for vehicles valued less than \$100,000
Deductibles: - Comprehensive	5,000	5,000
- Collision	5,000	5,000
Valuation		
Less than 7 years old	Replacement	Replacement
All others	Actual Cash Value	Actual Cash Value
Newly Purchased Vehicles	60 days	60 days
Towing and Labor	\$150	\$150
Employee Tools	5,000	5,000
Average Rate Per \$100 of Value	\$1.527	\$1.878
Excess Workers Compensation	(Safety National)	(Safety National)
Workers Compensation	Statutory	Statutory
Employers Liability Limit	\$1,000,000	\$1,000,000
Retention – Law Enforcement and Fire	750,000	750,000
Retention – Presumptive Case	750,000	750,000
Retention - All Other	550,000	550,000
Total Payroll	31,782,911	34,519,821
Rate per \$100 of Payroll	.1445	.1476

JEFFERSON COUNTY
PROPERTY AND LIABILITY INSURANCE RENEWALS
LIMITS/RATING BASE COMPARISON
JANUARY 1, 2024

	2023/2024	2024/2025
Cyber Insurance	(WMMIC)	(Cowbell)
Limits:	(per member/aggregate)	
Privacy Breach Response Services		NA
Legal, Forensic, Public Relations and Crisis Management Expense	\$250,000/2,500,000	
Additional Breach Response Expenses	2,000,000/10,000,000	\$2,000,000
Data and Network Liability	2,000,000/10,000,000	2,000,000
Regulatory Defense and Penalties	2,000,000/10,000,000	2,000,000
PCI Fines, Expenses and Costs	1,000,000/5,000,000	2,000,000
Media Liability	2,000,000/10,000,000	2,000,000
First Party Data Protection		
Cyber Extortion Loss	500,000/10,000,000	2,000,000
Data Recovery Costs	500,000/10,000,000	2,000,000
Computer Hardware Replacement	250,000/250,000	2,000,000
Cryptojacking	250,000/250,000	100,000
First Party Network Business Interruption	500,000/10,000,000	2,000,000
Dependent Business Interruption	250,000/250,000	2,000,000
Reputational Loss	1,000,000/1,000,000	2,000,000
Total Policy Aggregate	2,000,000/10,000,000	2,000,000
(other than breach response)		
Fraudulent Instruction	250,000/NA	NA
Funds Transfer Fraud	250,000/NA	NA
Telephone Fraud	250,000/NA	100,000
Criminal Reward	100,000/NA	100,000
Retention	250,000/NA	50,000
Retroactive Date	12/31/12	Full prior acts
Continuity Date	1/1/14	9/1/23
Excess Cyber Insurance	(AXA/XL)	(NA)
Limits:		
Each Claim	\$2,000,000	
Business Income Security Breach	500,000	
Business Income System Failure	500,000	
Dependent Business Income Security Breach	250,000	
Dependent Business Income System Failure	250,000	
Cyber Extortion	500,000	
Data Recovery	500,000	
Payment Card Liabilities and Costs	1,000,000	
Reputational Loss	250,000/1,000,000	
Aggregate	10,000,000	
Retroactive Date	1/1/21	

JEFFERSON COUNTY
PROPERTY AND LIABILITY INSURANCE RENEWALS
LIMITS/RATING BASE COMPARISON
JANUARY 1, 2024

	2023/2024	2024/2025
Public Officials Liability	(US Liability)	(US Liability)
Limits: Each Claim/Aggregate	\$1,000,000/1,000,000	\$1,000,000/1,000,000
Retention	None	None
Biometric Information Exclusion	NA	Included
Employment Practices Liability	(US Liability)	(US Liability)
Limits: Each Claim/ Aggregate	\$1,000,000/1,000,000	\$1,000,000/1,000,000
Retention	None	None
Biometric Information Exclusion	NA	Included
Tanks	(Nautilus)	(Nautilus)
Cleanup Costs, Third Party Bodily Injury/ Property Damage (each claim/total)	\$1,000,000/1,000,000	\$1,000,000/1,000,000
Defense Costs (each claim/total)	1,000,000/1,000,000	1,000,000/1,000,000
Deductible (each claim)	5,000	5,000
No. of Above Ground Tanks	11	11
No. of Underground Tanks	2	2
Professional Liability – Health Department	(Landmark)	(Landmark)
Limits: Each Claim/ Aggregate	\$1,000,000/3,000,000	\$1,000,000/3,000,000
Deductible	2,500	2,500
Applies to damages and claims expenses	Yes	Yes
Form	Claims-made and reported	Claims-made and reported
Claims expenses	In addition to limit up to \$1,000,000	In addition to limit up to \$1,000,000
Retroactive Date	3/30/2021	3/30/2021
Consent to Settle Penalty	None	None
Non-monetary claims	Included	Included
Punitive Damages	Included	Included
Extended Reporting Period	60 days automatic 12 months at 100% 24 months at 150% 36 months at 175%	60 days automatic 12 months at 100% 24 months at 150% 36 months at 175%
HIPAA and HITECH fined and penalties	\$100,000	\$100,000
Excessive Influence of Power on Any Patient or Inappropriate Physical Contact	250,000 each claim 500,000 aggregate	250,000 each claim 500,000 aggregate

**JEFFERSON COUNTY
PROPERTY AND LIABILITY INSURANCE RENEWALS
ALTERNATES
JANUARY 1, 2024**

	2021/2022
Tanks 1. Add TRIA	+ 51.50

JEFFERSON COUNTY
LOSS HISTORY
JANUARY 1, 2024

Property						
Year	Insurer	No. of Claims	No. of Open Claims	Paid (including deductible)	Reserved	Total
1/1/18 - 19	Chubb	2	0	0	0	0
1/1/19 - 20	Chubb	1	0	\$26,220	0	\$26,220
1/1/20 - 21	Chubb	2	0	245,400	0	245,400
1/1/21 - 22	MPIC	3	0	39,637	0	39,637
1/1/22 - 23	MPIC	2	0	8,366	0	8,366
1/1/23 - 24	MPIC	1	0	0	0	0
Equipment Breakdown						
Year	Insurer	No. of Claims	No. of Open Claims	Paid	Reserved	Total
1/1/18 - 19	Liberty	0	0	0	0	0
1/1/19 - 20	Liberty	0	0	0	0	0
1/1/20 - 21	Liberty	0	0	0	0	0
1/1/21 - 22	Liberty	0	0	0	0	0
1/1/22 - 23	Liberty	0	0	0	0	0
1/1/23 - 24	Liberty	0	0	0	0	0
Crime						
Year	Insurer	No. of Claims	No. of Open Claims	Paid	Reserved	Total
1/1/18 - 19	Ohio Casualty	0	0	0	0	0
1/1/19 - 20	Ohio Casualty	0	0	0	0	0
1/1/20 - 21	Ohio Casualty	0	0	0	0	0
1/1/21 - 22	Liberty	0	0	0	0	0
1/1/22 - 23	Liberty	0	0	0	0	0
1/1/23 - 24	Liberty	0	0	0	0	0

JEFFERSON COUNTY
LOSS HISTORY
JANUARY 1, 2024

General Liability/Law Enforcement Liability						
Year	Insurer	No. of Claims	No. of Open Claims	Paid	Reserved	Total
1/1/18 - 19	WMMIC	10	0	\$214,956	0	\$214,956
1/1/19 - 20	WMMIC	12	1	119,232	\$129,818	249,050
1/1/20 - 21	WMMIC	5	0	0	0	0
1/1/21 - 22	WMMIC	7	1	30,294	11,026	41,320
1/1/22 - 23	WMMIC	4	0	0	0	0
1/1/23 - 24	WMMIC	3	1	0	0	0
Public Officials Liability/Employment Practices Liability						
Year	Insurer	No. of Claims	No. of Open Claims	Paid	Reserved	Total
1/1/18 - 19	WMMIC	0	0	0	0	0
1/1/19 - 20	WMMIC	1	1	0	0	0
1/1/20 - 21	WMMIC	0	0	0	0	0
1/1/21 - 22	WMMIC	0	0	0	0	0
1/1/22 - 23	WMMIC	3	0	\$17,701	0	\$17,701
1/1/23 - 24	WMMIC	1	1	0	0	0
Cyber						
Year	Insurer	No. of Claims	No. of Open Claims	Paid	Reserved	Total
1/1/18 - 19	WMMIC	0	0	0	0	0
1/1/19 - 20	WMMIC	0	0	0	0	0
1/1/20 - 21	WMMIC	0	0	0	0	0
1/1/21 - 22	WMMIC	0	0	0	0	0
1/1/22 - 23	WMMIC	0	0	0	0	0
1/1/23 - 24	WMMIC	0	0	0	0	0

JEFFERSON COUNTY
LOSS HISTORY
JANUARY 1, 2024

Automobile Liability						
Year	Insurer	No. of Claims	No. of Open Claims	Paid	Reserved	Total
1/1/18 - 19	WMMIC	5	0	\$20,812	0	\$20,812
1/1/19 - 20	WMMIC	15	0	28,860	0	28,860
1/1/20 - 21	WMMIC	7	0	3,841	0	3,841
1/1/21 - 22	WMMIC	3	1	21,438	\$30,312	51,750
1/1/22 - 23	WMMIC	5	1	3,574	0	3,574
1/1/23 - 24	WMMIC	4	4	0	1,749	1,749
Automobile Physical Damage						
Year	Insurer	No. of Claims	No. of Open Claims	Paid	Reserved	Total
1/1/18 - 19	Integrity	1	0	0	0	0
1/1/19 - 20	Integrity	3	0	\$44,483	0	\$44,483
1/1/20 - 21	Integrity	3	0	44,122	0	44,122
1/1/21 - 22	Integrity	6	0	55,748	0	55,748
1/1/22 - 23	Integrity	5	0	298,760	0	298,760
1/1/23 - 24	Integrity	3	0	51,284	0	51,284
Workers Compensation (including LAE and Recovery)						
Year	TPA	No. of Claims	No. of Open Claims	Paid	Reserved	Total
1/1/18 - 19	Safety National	20	1	\$97,492	\$11,690	\$109,182
1/1/19 - 20	Safety National	30	0	210,382	0	210,382
1/1/20 - 21	Safety National	21	1	25,507	31,504	57,011
1/1/21 - 22	Safety National	28	0	257,682	0	257,682
1/1/22 - 23	Safety National	16	2	75,518	86,006	161,524
1/1/23 - 24	Safety National	12	9	18,923	110,905	129,828

JEFFERSON COUNTY
LOSS HISTORY
JANUARY 1, 2024

Professional Liability – Health Department						
Year	Insurer	No. of Claims	No. of Open Claims	Paid	Reserved	Total
3/30/21-22	Landmark	0	0	0	0	0
3/30/22-23	Landmark	0	0	0	0	0
3/30/23 -1/1/24	Landmark	0	0	0	0	0
Farm Drainage Board Public Officials Liability and Employment Practices Liability						
Year	Insurer	No. of Claims	No. of Open Claims	Paid	Reserved	Total
1/1/18 - 19	US Liability	0	0	0	0	0
1/1/19 - 20	US Liability	0	0	0	0	0
1/1/20 - 21	US Liability	0	0	0	0	0
1/1/21 - 22	US Liability	0	0	0	0	0
1/1/22 - 23	US Liability	0	0	0	0	0
1/1/23 - 24	US Liability	0	0	0	0	0
Tank Liability						
Year	Insurer	No. of Claims	No. of Open Claims	Paid	Reserved	Total
10/20/17 - 18	Nautilus	0	0	0	0	0
10/20/18 - 19	Nautilus	0	0	0	0	0
10/20/19-1/1/21	Nautilus	0	0	0	0	0
1/1/21 - 22	Nautilus	0	0	0	0	0
1/1/22 - 23	Nautilus	0	0	0	0	0
1/1/23 - 24	Nautilus	0	0	0	0	0

JEFFERSON COUNTY

Insurance rate comparison

<u>Coverage</u>	<u>2022</u>	<u>2023</u>	<u>% change</u>	<u>2023</u>	<u>2024</u>	<u>% change</u>
Property	71,209.00	88,229.00	23.9%	88,229.00	97,855.00	10.9%
Contractors Equipment	11,270.00	14,138.00	25.4%	14,138.00	15,005.00	6.1%
Crime	10,225.00	10,225.00	0.0%	10,225.00	10,063.00	-1.6%
Equipment breakdown	6,913.00	8,516.00	23.2%	8,516.00	9,286.00	9.0%
Liability	293,313.00	309,579.00	5.5%	309,579.00	318,866.00	3.0%
Auto	137,733.00	169,047.00	22.7%	169,047.00	229,040.00	35.5%
Excess workers comp	43,745.10	45,926.00	5.0%	45,926.00	50,951.00	10.9%
Cyber/Excess Cyber	45,900.00	54,583.00	18.9%	54,583.00	34,820.00	-36.2%
Farm Drainage Board Public Officials Liability	1,210.00	1,210.00	0.0%	1,210.00	1,210.00	0.0%
Farm Drainage Board Employment Practices	175.00	175.00	0.0%	175.00	175.00	0.0%
Tanks	3,582.00	4,944.00	38.0%	4,944.00	5,534.00	11.9%
Professional Liability - Health Department	<u>10,480.25</u>	<u>7,486.00</u>	-28.6%	<u>7,486.00</u>	<u>7,133.00</u>	-4.7%
Total premium	<u>635,755.35</u>	<u>714,058.00</u>	12.3%	<u>714,058.00</u>	<u>779,938.00</u>	9.2%
Difference year to year		78,302.65			65,880.00	

**JEFFERSON COUNTY
2025 BUDGET CALENDAR**

Description	Date	Regular Finance	Budget Related
Finance releases 5-year capital requests to departments	Friday, March 1, 2024		x
Employee reclassification letter sent out by Human Resources	Monday, March 11, 2024		x
New Position Request Letter sent to Department Heads by HR	Monday, March 11, 2024		x
Employee reclassification requests due to Department Heads	Friday, March 22, 2024		x
Employee reclassification names due to HR from Departments	Tuesday March 28, 2024		x
New Position requests due from Departments to HR	Friday, March 29, 2024		x
Job Description Questionnaires (JDQs) distributed by HR for reclass requests	Friday, March 29, 2024		x
5-year capital requests due from department heads	Friday, April 5, 2024		x
Regular Finance Meeting	Wednesday, April 10, 2024	x	
Employees turn in completed JDQs to department heads	Thursday, April 11, 2024		x
MIS issues 2023 IT equipment/programming request forms to departments	Friday, April 12, 2024		x
Department Heads turn in reviewed JDQs to Human Resources	Monday, April 15, 2024		x
Dept Heads turn in completed IT equip/Programming request forms to MIS	Monday, May 6, 2024		x
Regular Finance meeting	Wednesday, May 1, 2024	x	
2023 MIS Requested Budget/programming hours reviewed with Administrator	Friday, May 5, 2024		x
MIS reviews departmental IT equipment requests with Administrator	Friday, May 10, 2024		x
Budget town hall meeting with departments and committee chairs	May/June - TBD		x
Preliminary Dept Personnel Budgets available for Courthouse & Sheriff	Friday, June 7, 2024		x
Reclassification requests shared with employees	Friday, June 7, 2024		x
Preliminary dental rates set	Friday, June 7, 2024		x
MIS budget completed	Friday, June 7, 2024		x
Regular Finance meeting	Tuesday, June 11, 2024	x	
Department Head meeting to hand out budget materials/budget guidelines	Wednesday, June 11, 2024		x
May monthly financial reports generated	Tuesday, June 21, 2024		
Final dental rates set	Friday, July 5, 2024		x
Regular Finance meeting	Wednesday, July 3, 2024	x	
June monthly financial reports generated	Thursday, July 22, 2024		x
Budget requests due to Administrator	Friday, August 2, 2024		x
Regular Finance meeting	Wednesday, August 7, 2024	x	
Health insurance rates set and updated in Munis	Friday, August 23, 2024		x
Regular Finance meeting	Wed., September 4, 2024	x	
Budget Hearings	Monday, September 16, 2024		x
Budget Hearings	Wed., September 18, 2024		
Budget Hearings	Thurs., September 19, 2024		
Budget hearings, apply fund balance policy, set tax levy (With Regular Finance Meeting)	Friday, September 20, 2024		
WCA Annual Conference	September 22-24, 2024		
Present budget and Amendment Procedure to County Board	Tuesday, October 8, 2024		x
Public hearing on budget	Tuesday, October 22, 2024		x
Supervisor budget amendments due to Administration at noon	Monday, November 4, 2024		x
Regular Finance meeting/Supervisor budget amendments	Wed., November 6, 2024	x	x
Budget Adoption by County Board	Tuesday, November 12, 2024		x
County Apportionment Worksheet due to State	Friday, November 15, 2024		x
County Levy Limit Worksheet due to State	Monday, December 16, 2024		x

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

As of December 28, 2023

	Original Budget	Contract	Change orders	Revised contract	Actual	Variance
Construction Costs - Building Additions & Renovations	38,669,834.00	38,669,834.00	3,079,639.32	41,749,473.32	24,152,808.62	17,596,664.70
MIS Building Demolition & Parking Lot Construction	Future Project Below	Future Project Below				
Construction Contingency	3,750,000.00	3,750,000.00	(3,308,671.47)	441,328.53	-	441,328.53
BC#1 Site Work-Site Utilities	300,000.00	-		-		
Sub-Total	42,719,834.00	42,419,834.00	(229,032.15)	42,190,801.85	24,152,808.62	18,037,993.23
Design Fees (Including \$19k Reimburseables Allowance)	2,757,801.00	2,652,550.00	89,500.00	2,742,050.00	2,816,505.03	(74,455.03)
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	253,140.53	(103,140.53)
Temporary Office Space	300,000.00	300,000.00	(14,743.92)	285,256.08	470,584.16	(185,328.08)
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	179,374.63	(134,818.98)
Private Utility Relocations	150,000.00	150,000.00	-	150,000.00	-	150,000.00
Security/Cameras/Access	Included in Construction Costs	-	-	-	-	-
Temporary/Interim Workspace Construction (Within Bldg)	100,000.00	100,000.00	-	100,000.00	7,787.00	92,213.00
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	5,602.00	44,398.00
Jail Rec Yard Buildout - added to Construction Costs via CO	150,000.00	150,000.00	(150,000.00)	-	-	-
Markup/Bond	-	-	(3,668.96)	(3,668.96)	-	(3,668.96)
Issue costs	-	-	-	-	229,164.00	(229,164.00)
Investment advisor fees	-	-	-	-	11,253.98	(11,253.98)
Replace roof	-	-	702,000.00	702,000.00	689,180.50	12,819.50
Potential Levy Funded Items						
Asbestos Abatement/Consulting	581,840.00	581,840.00	-	581,840.00	252,495.49	329,344.51
Audio-Visual/Information Technology/Telecommunications	1,000,000.00	1,000,000.00	1,426,062.00	2,426,062.00	2,013,120.27	412,941.73
Fixtures, Furnishings, & Equipment (Including Exterior)	1,000,000.00	1,000,000.00	850,000.00	1,850,000.00	1,430,522.38	419,477.62
Paving of East Lot/MIS Bldg Demo & Parking Lot	350,000.00	350,000.00	-	350,000.00	21,568.81	328,431.19
Sub-Total	4,481,840.00	4,481,840.00	2,584,964.87	6,977,304.87	5,583,086.27	1,394,218.60
Total	49,959,475.00	49,554,224.00	2,355,932.72	51,910,156.72	32,552,399.92	19,357,756.80
Funding Sources:						
Series 2021A General Obligation Bonds	(8,000,000.00)	(8,000,000.00)		(8,000,000.00)		
Series 2022A General Obligation Bonds	(28,000,000.00)	(28,000,000.00)		(28,000,000.00)		
American Rescue Plan Act (ARPA) funding	(8,355,000.00)	(8,355,000.00)	(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 Tusel bond guarantee fee			(216,000.00)	(216,000.00)		
Jail Assessment fees			(150,000.00)	(150,000.00)		
Difference between project costs and funding sources	-	(405,251.00)	(85,067.28)	(490,318.28)		

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)	-	-	-	-	-
83 Lower floor drains at receiving cells	3,836.63	(3,836.63)	-	-	-	-	-
84 Change lockset	1,699.85	(1,699.85)	-	-	-	-	-
85 Changes to HVAC piping and controls	33,800.91	(33,800.91)	-	-	-	-	-
86 Ceiling/window	23,187.25	(23,187.25)	-	-	-	-	-
87 CB #32	42,986.64	(42,986.64)	-	-	-	-	-
88 Undercuts at new asphalt parking	16,283.30	(16,283.30)	-	-	-	-	-
89 HPC coating	4,234.02	(4,234.02)	-	-	-	-	-
90 Changes requested by Sheriffs Dept	27,729.20	(27,729.20)	-	-	-	-	-
91 Jail change orders	20,671.43	(20,671.43)	-	-	-	-	-
92 Owner allowances	101,601.96	(101,601.96)	-	-	-	-	-
93 Electric work	33,956.43	(33,956.43)	-	-	-	-	-
94 Main entrance door lock button	1,167.22	(1,167.22)	-	-	-	-	-
95 Glass glazing	2,697.50	(2,697.50)	-	-	-	-	-
96 Peep holes and light kits	3,004.39	(3,004.39)	-	-	-	-	-
97 Temporary transfer switch	5,820.48	(5,820.48)	-	-	-	-	-
98 Floor striping in receiving cells	1,890.07	(1,890.07)	-	-	-	-	-
Subtotal - Maas Construction	3,079,639.32	(2,621,609.47)	-	-	-	-	(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	(3,308,671.47)	(400,000.00)	(216,000.00)	(100,000.00)	(475,000.00)	(150,000.00)
Net contingency remaining		441,328.53					

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
Revenues collected as of November 30

DEPT NAME	2023 REVISED	2023 ACTUALS	%COLLECTED	2022 REVISED	2022 ACTUALS	%COLLECTED	2021 REVISED	2021 ACTUALS	%COLLECTED
Administration Total	\$ (3,253,177.00)	\$ (580,022.31)	18%	\$ (1,484,275.00)	\$ (655,549.76)	44%	\$ (1,166,178.00)	\$ (576,142.81)	49%
Capital Projects and Debt Total	(12,384,243.00)	(5,011,479.51)	40%	(3,881,718.00)	(3,656,170.84)	94%	(1,521,075.00)	(1,423,875.44)	94%
Central Services Total	(985,653.00)	(902,231.55)	92%	(1,004,283.00)	(919,954.83)	92%	(1,015,922.00)	(930,480.83)	92%
Child Support Total	(1,235,122.00)	(1,015,115.13)	82%	(1,222,816.00)	(996,092.36)	81%	(1,124,284.00)	(902,153.36)	80%
Clerk of Courts Total	(3,272,999.00)	(2,745,436.83)	84%	(2,969,613.00)	(2,558,470.51)	86%	(2,897,747.00)	(2,523,170.47)	87%
Corporation Counsel Total	(488,185.00)	(455,243.42)	93%	(447,736.00)	(410,625.27)	92%	(409,989.00)	(375,823.69)	92%
County Board Total	(485,639.00)	(445,246.38)	92%	(516,744.00)	(473,881.24)	92%	(444,332.00)	(407,304.70)	92%
County Clerk Total	(414,523.00)	(396,058.75)	96%	(429,259.00)	(376,045.63)	88%	(327,990.00)	(325,232.41)	99%
District Attorney Total	(1,034,908.00)	(832,316.98)	80%	(1,089,327.00)	(791,967.02)	73%	(828,489.00)	(720,336.52)	87%
Economic Development Total	(487,082.00)	(433,089.72)	89%	(560,776.00)	(371,263.13)	66%	(486,386.00)	(432,545.00)	89%
Emergency Management Total	(256,391.00)	(144,358.61)	56%	(3,711,401.00)	(543,689.72)	15%	(2,357,657.00)	(103,369.64)	4%
Fair Park Total	(2,008,699.00)	(1,836,659.09)	91%	(2,499,011.00)	(1,635,171.95)	65%	(1,318,911.00)	(1,228,828.95)	93%
Finance Department Total	(1,160,790.00)	(1,036,515.93)	89%	(1,031,351.00)	(962,152.54)	93%	(989,579.00)	(957,629.36)	97%
General Revenues & Expenditure Total	636,379.00	1,022,538.08	161%	(102,785.00)	(470,992.01)	458%	(948,926.00)	(1,100,894.02)	116%
Health Department Total	(2,041,380.00)	(1,536,962.85)	75%	(2,492,062.00)	(1,673,648.18)	67%	(2,574,355.00)	(1,996,679.94)	78%
Highway Department Total	(13,691,556.00)	(10,970,468.56)	80%	(11,875,419.00)	(10,442,110.75)	88%	(12,313,255.00)	(10,600,062.99)	86%
Human Resources Total	(731,756.00)	(576,238.53)	79%	(632,811.00)	(512,591.79)	81%	(539,903.00)	(478,479.20)	89%
Human Services Department Total	(36,683,238.00)	(25,841,848.35)	70%	(29,983,930.00)	(22,565,545.42)	75%	(27,598,623.00)	(22,978,802.28)	83%
Internal Service Funds Total	(2,433,439.00)	(1,982,041.07)	81%	(2,010,781.00)	(1,947,498.03)	97%	(1,744,766.00)	(1,791,757.31)	103%
Land & Water Conservation Total	(1,111,126.00)	(708,678.31)	64%	(865,073.00)	(662,762.78)	77%	(652,755.00)	(554,206.78)	85%
Land Information Total	(609,521.00)	(572,253.32)	94%	(575,921.00)	(545,868.71)	95%	(496,071.00)	(524,317.89)	106%
Library Total	(1,179,470.00)	(1,081,180.87)	92%	(1,158,411.00)	(1,061,876.86)	92%	(1,157,430.00)	(1,060,977.50)	92%
Medical Examiner Total	(364,329.00)	(306,348.49)	84%	(344,967.00)	(307,427.45)	89%	(287,281.00)	(258,805.79)	90%
Parks Department Total	(1,357,549.00)	(1,209,599.42)	89%	(2,863,422.00)	(1,097,086.70)	38%	(2,045,114.00)	(1,075,123.13)	53%
Planning And Zoning Total	(736,737.00)	(592,192.60)	80%	(660,363.00)	(529,909.35)	80%	(617,248.00)	(481,066.74)	78%
Register in Probate Total	-	-		-	-		-	-	
Register Of Deeds Total	(351,488.00)	(399,698.56)	114%	(354,991.00)	(589,281.46)	166%	(380,421.00)	(636,053.59)	167%
Sheriff Department Total	(18,275,038.00)	(15,936,519.65)	87%	(15,843,687.00)	(14,399,331.89)	91%	(14,953,807.00)	(13,478,475.89)	90%
Treasurer Total	(309,068.00)	(2,279,986.43)	738%	(297,493.00)	722,955.47	-243%	(267,703.00)	(565,843.21)	211%
UW Extension Total	(294,381.00)	(263,125.99)	89%	(276,274.00)	(245,145.12)	89%	(311,624.00)	(274,182.63)	88%
Veterans Services Total	(291,193.00)	(239,678.87)	82%	(293,697.00)	(218,394.51)	74%	(211,471.00)	(194,336.82)	92%
Grand Total	\$ (107,292,301.00)	\$ (79,308,058.00)	74%	\$ (91,480,397.00)	\$ (70,897,550.34)	78%	\$ (81,989,292.00)	\$ (68,956,958.89)	84%

JEFFERSON COUNTY
Expenditures as of November 30

DEPT NAME	2023 REVISED	2023 ACTUALS	%SPENT	2022 REVISED	2022 ACTUALS	%SPENT	2021 REVISED	2021 ACTUALS	%SPENT
Administration Total	\$ 3,671,136.00	\$ 1,084,534.18	30%	\$ 1,579,439.00	\$ 968,429.51	61%	\$ 1,295,220.00	\$ 1,041,160.73	80%
Capital Projects and Debt Total	49,331,476.00	37,428,625.74	76%	12,595,536.00	11,787,123.98	94%	6,127,562.00	4,010,066.45	65%
Central Services Total	1,258,368.00	893,631.92	71%	1,221,117.00	762,290.28	62%	1,165,921.00	776,124.54	67%
Child Support Total	1,235,122.00	1,088,280.72	88%	1,222,815.00	1,082,969.72	89%	1,140,043.00	1,025,033.41	90%
Clerk of Courts Total	3,272,999.00	2,538,970.44	78%	3,069,480.00	2,287,817.52	75%	3,032,750.00	2,127,787.00	70%
Corporation Counsel Total	500,187.00	426,576.25	85%	447,736.00	381,038.08	85%	414,990.00	384,371.51	93%
County Board Total	560,639.00	557,179.10	99%	604,244.00	451,176.53	75%	446,832.00	404,333.97	90%
County Clerk Total	453,793.00	460,959.32	102%	429,259.00	402,470.17	94%	330,589.00	392,193.32	119%
District Attorney Total	1,034,908.00	829,342.65	80%	1,089,329.00	893,555.75	82%	828,491.00	786,184.42	95%
Economic Development Total	569,383.00	437,744.06	77%	565,673.00	407,060.64	72%	561,121.00	487,737.69	87%
Emergency Management Total	256,393.00	259,782.93	101%	3,711,401.00	1,088,245.09	29%	2,657,659.00	2,135,860.50	80%
Fair Park Total	2,035,188.00	2,090,140.40	103%	2,562,449.00	2,145,095.10	84%	1,348,909.00	1,115,675.82	83%
Finance Department Total	1,175,791.00	952,655.32	81%	1,196,993.00	1,075,150.72	90%	1,119,579.00	904,205.43	81%
General Revenues & Expenditure Tot	3,164,889.00	-	0%	4,995,683.00	5,099.81	0%	4,026,364.00	1,081.36	0%
Health Department Total	1,976,694.00	1,657,863.98	84%	1,740,895.00	1,853,135.59	106%	2,582,439.00	2,145,303.73	83%
Highway Department Total	13,691,556.00	11,766,670.54	86%	11,875,419.00	11,156,469.54	94%	12,337,642.00	11,702,161.32	95%
Human Resources Total	881,634.00	627,753.32	71%	679,572.00	494,533.77	73%	570,795.00	372,743.04	65%
Human Services Department Total	37,639,969.00	31,094,243.99	83%	31,039,831.00	26,497,132.45	85%	28,253,827.00	24,155,077.64	85%
Internal Service Funds Total	2,433,435.00	2,003,660.18	82%	2,030,779.00	1,844,270.18	91%	2,057,896.00	1,583,421.64	77%
Land & Water Conservation Total	1,206,814.00	800,096.15	66%	926,295.00	507,995.57	55%	649,926.00	559,487.49	86%
Land Information Total	647,797.00	512,131.63	79%	548,787.00	421,501.43	77%	494,939.00	350,884.29	71%
Library Total	1,179,470.00	1,178,882.06	100%	1,158,411.00	1,157,977.88	100%	1,157,430.00	1,157,817.20	100%
Medical Examiner Total	364,329.00	303,461.83	83%	344,967.00	282,580.60	82%	287,282.00	212,176.73	74%
Parks Department Total	1,836,851.00	1,522,272.06	83%	4,014,479.00	3,062,771.04	76%	2,946,635.00	986,292.76	33%
Planning And Zoning Total	736,740.00	673,415.23	91%	665,951.00	572,018.07	86%	781,866.00	662,392.06	85%
Register in Probate Total	-	-		-	-		-	-	
Register Of Deeds Total	454,444.00	420,535.84	93%	520,382.00	318,825.83	61%	380,422.00	308,202.73	81%
Sheriff Department Total	19,017,401.00	16,504,012.86	87%	16,959,793.00	14,925,344.44	88%	16,378,356.00	14,101,997.25	86%
Treasurer Total	309,066.00	275,901.11	89%	297,493.00	216,469.39	73%	267,704.00	213,770.02	80%
UW Extension Total	302,180.00	218,999.67	72%	295,774.00	189,596.42	64%	311,624.00	190,462.92	61%
Veterans Services Total	298,003.00	268,965.58	90%	293,698.00	240,257.92	82%	211,472.00	176,666.57	84%
Grand Total	\$ 151,496,655.00	\$ 118,877,289.06	78%	\$ 108,683,680.00	\$ 87,478,403.02	80%	\$ 94,166,285.00	\$ 74,470,673.54	79%

General Fund Five-Year Projection

	BUDGET			REVENUE / EXPENDITURE PROJECTIONS							
	2023	2024	% Δ	2025	% Δ	2026	% Δ	2027	% Δ	2028	% Δ
REVENUES											
Property Taxes	14,742,652	14,183,950	-3.8%	14,396,709	1.5%	14,612,660	1.5%	14,831,850	1.5%	15,054,328	1.5%
Sales Tax	8,000,000	8,600,000	7.5%	8,944,000	4.0%	9,301,760	4.0%	9,673,830	4.0%	10,060,783	4.0%
Other Taxes	589,150	629,160	6.8%	635,452	1.0%	644,984	1.5%	654,659	1.5%	664,479	1.5%
Intergovernmental Revenues	7,646,295	8,230,172	7.6%	9,318,228	3.5%	9,644,366	3.5%	9,981,919	3.5%	10,331,286	3.5%
Licenses & Permits	247,710	243,625	-1.6%	246,061	1.0%	248,522	1.0%	251,007	1.0%	253,517	1.0%
Fines & Forfeitures	466,200	504,600	8.2%	507,123	0.5%	509,659	0.5%	512,207	0.5%	514,768	0.5%
Charges For Services	3,945,327	3,796,961	-3.8%	3,853,915	1.5%	3,930,993	2.0%	4,009,613	2.0%	4,089,805	2.0%
Intergovernmental Charges	2,294,067	1,346,489	-41.3%	1,366,686	1.5%	1,387,186	1.5%	1,407,994	1.5%	1,429,114	1.5%
Miscellaneous Revenue	754,185	2,985,608	295.9%	2,985,608	0.0%	2,985,608	0.0%	2,985,608	0.0%	2,985,608	0.0%
TOTAL REVENUE	38,685,586	40,520,565	4.7%	42,253,782	4.3%	43,265,738	2.4%	44,308,687	2.4%	45,383,688	2.4%
EXPENDITURES											
Salaries	18,515,130	20,300,055	9.6%	21,112,057	4.0%	21,956,539	4.0%	22,834,801	4.0%	23,748,193	4.0%
Benefits	7,782,313	8,031,455	3.2%	8,031,455	0.0%	8,593,657	7.0%	9,195,213	7.0%	9,838,878	7.0%
Services	3,937,399	3,981,561	1.1%	4,180,639	5.0%	4,389,671	5.0%	4,521,361	3.0%	4,657,002	3.0%
Operating costs	3,953,103	3,867,834	-2.2%	4,061,226	5.0%	4,264,287	5.0%	4,392,216	3.0%	4,523,982	3.0%
Capital Outlay	3,103,856	2,515,541	-19.0%	950,969	-62.2%	747,500	-21.4%	896,164	19.9%	736,704	-17.8%
Other	1,462,094	1,591,851	8.9%	1,703,281	7.0%	1,822,511	7.0%	1,950,087	7.0%	2,086,593	7.0%
Transfers	2,309,946	-	-100.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Internal Charges	801,683	920,939	14.9%	948,567	3.0%	977,024	3.0%	1,006,335	3.0%	1,036,525	3.0%
Contingency	1,400,000	799,999	-42.9%	800,000	0.0%	800,000	0.0%	800,000	0.0%	800,000	0.0%
TOTAL EXPENDITURES	43,265,524	42,009,235	-2.9%	41,788,194	-0.5%	43,551,189	4.2%	45,596,177	4.7%	47,427,877	4.0%
OPERATING SURPLUS / (DEFICIT)	(4,579,938)	(1,488,670)		465,588		(285,451)		(1,287,490)		(2,044,189)	
BEGINNING FUND BALANCE	39,452,374	34,872,436		33,383,766		33,849,354		33,563,903		32,276,413	
ENDING FUND BALANCE	34,872,436	33,383,766		33,849,354		33,563,903		32,276,413		30,232,224	

November 2023 Budget Variance Report Analysis
Morgan Toutant

A. Revenue Analysis: The month of November is closed and, therefore, we are 11/12th of the way through the year. I anticipate seeing 91.67% collected for department revenue. My horizontal analysis will be based off how the 2023 % Collected compares to 2021 and 2022. My vertical analysis will be based off how relative the 2023 % Collected is to 91.67%. The departments that are noted below are outliers to what is expected.

1. Administration: Compared to 2021 (49%) and 2022 (44%), the percentage of revenue collected in 2023 is significantly low at 18%. This is due to ARPA dollars being budgeted for projects not yet completed.
2. Capital Projects and Debt: Compared to 2021 (94%) and 2022 (94%), the percentage of revenue collected in 2023 is low at 40%. Reminder that this is because of the Courthouse Project HVAC system. It has not been allocated as of November 2023.
3. Child Support: Child Support is under collected as of November 2023 at 82% collected. This is primarily due to 13101-421012 State Aid Cs + All Others, 13101-421014 State Aid Wages Allocation, and 13101-421050 CS Performance Based Inc. Child Support billings are typically one quarter in arrears.
4. Clerk of Courts: With a percentage of revenue collected of 84%, COC falls short of the expected 91.67%. Reminder that this is because COC is reimbursed by the state on a monthly basis in arrears.
5. County Clerk: As of November 2023, County Clerk is over collected at 96%. This is due to higher revenue than budgeted in 11701-451404 Passport Fees, 11701-451413 Passport Photo Fees, and 11702-472007 Municipal Other Charges.
6. District Attorney: At 80% collected by November 2023, the District Attorney office is lower than the expected 91.67%. This is primarily due to the under collection in 11801-424001-22203 Federal Grants (0%) (ARPA) and 11802-421001 State Aid.
7. Economic Development: As of November 2023, Economic Development is slightly under the anticipated revenue at 89%. This is primarily due to 11901-424001-22205 Federal Grants (0%) (ARPA).
8. Emergency Management: Reminder that the year-to-year fluctuation amount in this department is due to Flood Mitigation Grant program. The grants that fund this department are billed semi-annually and this is why the department appears to be undercollected.
9. Health: Reminder that the Health Department is grant funded with reimbursement reports filed quarterly.
10. Highway: At 80% collected, Highway is lower than the expected 91.67%. This is primarily due to the under collection in orgs 553251/553252/553283 Material Handling Recovered (0%), 553312-

November 2023 Budget Variance Report Analysis

Morgan Toutant

421045 LRIP Road Grant (0%), 553315-424001-22223 Federal Grants (0%) (ARPA), 553332-472333 County Aid Rd Const (0%), and 5533490-474100 Local Department (0%).

11. Human Resources: Revenue collected is lower than expected in at 79%. This is primarily because of under collection in federal grants.
12. Human Services: Revenue collected is lower than expected at 70%. Reminder that this is mainly contributed to not yet receiving state aid, ARPA funds, and various grants.
13. Land & Water Conservation: As of November 2023, Land & Water Conservation revenue is lower than expected at 64% collected. This is primarily due to the under collection of state aid and federal grants.
14. Medical Examiner: Revenue collected is lower than expected at 84%. This is because of under collection in 12701-452030 Cremation Permits and 12701-452031 Death Certificates.
15. Planning and Zoning: Despite being relative to 2021 (78%) and 2022 (80%), November 2023 is showing 80% collected which is lower than the expected 91.67%. 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: November 2023 is showing an over collected of revenue at 114%. 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 November.
17. Sheriff: At 87% collected, the Sheriff's Department is slightly under collected than the expected 91.67%. This is due to the under collection in state aid and federal grants.
18. Veterans: At 82% collected, the Veteran's Department is under collected. This is due to the under collection in 13401-421087 State Aid Transportation and 13401-424001-22204 Federal Grants (ARPA).

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 30% spent, Administration is underspent due to several ARPA projects in the works.
2. Capital Projects and Debt: As of November 2023, Capital Projects and Debts is under spent at 76%. This is primarily due to completion status with various capital projects such as the courthouse project.

November 2023 Budget Variance Report Analysis
Morgan Toutant

3. Central Services: Central Services is under spent at 71% in November 2023. 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.
 - **11201-533221 Water, 11201-533222 Electric, 11201-535246 Building Service & Maintenance, 11201-535344 Household & Janitorial Supply, 11201-535354 Paint, 11201-535355 Plumbing & Electrical, and 11201-594822 Capital Improvement Building**: This is due to the courthouse project.
4. Clerk of Courts: The expected percentage spent is 91.67% and, therefore, November 2023 is lower than expected at 78%. Reminder that this is mainly because of open positions and the expenses associated with them.
5. County Board: At 99% spent, the County Board is higher than expected in November 2023. Below are the outlier codes for this difference:
 - **11601-512141 Social Security**: As of November 2023, 107% of the budget has been spent.
 - **11601-514151 Per Diem**: As of November 2023, this is over budget at 114% spent.
 - **11601-532325 Registration**: This is currently over budget at 153% spent.
 - **11601-532332 Mileage**: This is currently over budget at 121% spent.
 - **11601-532335 Meals**: This is currently over budget at 331% spent. In 2023, \$800 was budgeted and as of November \$2,652 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 80% spent, the month of November 2023 is under spent. This is primarily due to current open employment positions and benefit accounts associated with them.
8. Economic Development: At 77% spent, November 2023 is lower than the expected 91.67% spent. This is being driven by open positions and benefit accounts associated with them.
9. Emergency Management: November 2023 is showing 101% spent which is not relative to the three-year comparison or the expected 91.67%. This high percentage spent is due to the following codes:
 - **12001-511210 Wages-Regular**: As of November 2023, this is showing 105% spent.
 - **12001-512144 Health Insurance**: In November 2023 this is 100% 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.
 - **12001-535242 Maintain Machinery & Equip**: This is currently over budget at 352%.

November 2023 Budget Variance Report Analysis

Morgan Toutant

- **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 November 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 November 2023, this is 125% spent.
- **531001 Credit Card Fees:** As of November 2023, this is 1988% spent.
- **531349 Other Operating Expenses:** As of November 2023, this is 515% spent.
- **533222 Electric:** As of November 2023, this is 108% spent.
- **533223 Sewer:** As of November 2023, this is 111% spent.
- **533236 Wireless Internet:** As of November 2023, this is 125% spent.
- **535232 Graveling:** As of November 2023, this is 366% spent.
- **535242 Maintain Machinery & Equip:** As of November 2023, this is 146% spent.
- **535297 Refuse Collection:** As of November 2023, this is 213% spent.
- **535355 Plumbing & Electrical:** As of November 2023, this is 406% spent.
- **536533 Equipment Rent & Lease:** As of November 2023, this is 833% spent.

Org 12102 - Fair Week

- **511210 Wages-Regular:** As of November 2023, this is 104% spent.
- **511220 Wages – Overtime:** As of November 2023, this is 143% spent.
- **512142 Retirement (Employer):** As of November 2023, this is 153% spent.
- **512144 Health Insurance:** As of November 2023, this is 151% spent.
- **512173 Dental Insurance:** As of November 2023, this is 134% spent.
- **531101 Tickets/Entry Tags:** As of November 2023, this is 169% spent.
- **531181 Premiums:** As of November 2023, this is 130% spent.
- **533221 Water:** As of November 2023, this is 438% spent.
- **533222- Electric:** As of November 2023, this is 170% spent.
- **533223 Sewer:** As of November 2023, this is 758% spent.
- **535242 Maintain Machinery & Equipment:** As of November 2023, this is 2449% spent.
- **535245 Grounds Improvements:** As of November 2023, this is 205% spent.
- **535347-21209 Food & Beverage Purchases:** As of November 2023, this is 246% spent.
- **593101-21209 Awards/Recognition Expenses:** As of November 2023, this is 160% spent.

11. Human Resources: Despite being relative to 2021 (65%) and 2022 (73%), the percentage spent as of November 2023 for Human Resources showing 71% is lower than expected. This is being driven by the following codes:

- **12301-511210-22219 Wages-Regular, 12301-512142-22219 Retirement (Employer), 12301-512144-22219 Health Insurance, and 12301-512173-22219 Dental Insurance**
 - i. These are associated with the Recruitment and Retention position.
- **12301-521228 Labor Negotiations (64%)**

November 2023 Budget Variance Report Analysis

Morgan Toutant

- **12301-531326 Advertising:** Showing -38% because of the 1st and 3rd quarter Madison Jobs journal entry charging the expense back to departments.
 - **12301-532350 Training Materials:** November 2023 (24%) is relative to 2022 (23%).
 - **12302-511110 Salary-Permanent Regular, 12302-512141 Social Security, 12302-512142 Retirement (Employer), 12302-512144 Health Insurance, 12302-512145 Life Insurance, and 12302-512173 Dental Insurance**
 - i. These are associated with an open position in the Safety org code.
12. Human Services: Despite being relative to 2021 (85%) and 2022 (85%), Human Services is showing 83% spent as of November 2023. This is lower than the expected 91.67%. This is primarily due to open positions of employment and the benefit expenses associated with them.
13. Land and Water Conservation: Land and Water Conservation expenses are lower than expected at 66% spent. This is primarily due to the following codes:
- **12401-512144 Health Insurance:** Compared to 2021 (79%) and 2022 (85%), this is underspent and not relative at 67%.
 - **12401-521220-22224 Consultant:** As of November 2023, this is under spent at 0%.
 - **12404-529299-24403 Purchase Care & Services:** This is associated with the project code for Jefferson County Healthy Lakes #2.
 - **12404-529299-24404 Purchase Care & Services:** This is associated with the Multi-Discharger Variance Grant.
 - **12405-521219-24405 Other Professional Services and 12405-529299-24405 Purchase Care & Services:** These are associated with the project code for the Producer-led Watershed Grant.
 - **12405-593701 Cost Share Payment:** This is associated with the DATCP Cost Share org code and is relative to 2021 and 2022.
14. Land Information: As of November 2023, Land Information is 79% spent, which is lower than the expected 91.67%. 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%).
15. Medical Examiner: At 83% spent, November 2023 is relative to 2022 (82%).
16. Parks: Showing 83% spent, the Parks Department is under spent to the expected 91.67%. This is mainly being caused by open employment positions and capital land, automobiles equipment and land improvements.
17. UW Extension: Showing 72% spent as of November 2023, UW Extension is lower than expected. This is primarily due to under spending in 13301-529299 Purchase Care & Services.

Future Projections – 2024 – 2028

Jefferson County projects forward five years during its annual budget process to measure impacts of budget decisions being made during the process. The following page exhibits the five-year outlook for the General Fund using assumptions as described below:

Revenue

Property taxes – Property taxes in the General Fund declined from 2023 to 2024 as more levy is being allocated to other funds while the total general fund revenue experiences an increase from sources other than levy. Beyond 2024, property tax growth is expected to resume its historical pace of approximately 1.5% per year.

Sales tax – in the past two years, sales tax growth has been unprecedented, expanding by 14.6% in 2021 and 8.7% in 2022. Prior to the pandemic, year-to-year growth has averaged 3-4%. As development pushes in from the east and west, sales tax collections are expected to continue to resume growth at average historical rates.

Other taxes – this item mainly includes real estate transfer tax. Growth in this area is expected to stagnate temporarily under recessionary pressures, then resume as development continues along the eastern and western borders.

Intergovernmental – Jefferson County expects growth in utility tax due to the construction of a liquid natural gas facility in the northeast corner and two solar farms near the center of the county. Beyond 2027 this line is expected to level off.

Charges for services – consistent with real estate transfer tax, this area is driven by collections in the Register of Deeds office for recording fees and records searches, which is expected to decline briefly as a result of a reset in the Fair Park, then resume modest growth for the future.

Licenses and permits/Fines and forfeitures – modest growth is expected in both these areas, consistent with historical trends.

Miscellaneous revenue – increases in this line are driven by investment income which is expected to increase, because the yield on the county's investments is, for the most part, tied to federal reserve rates. As the county replaces lower yielding coupons with higher yielding options, investment income will increase.

Expenditures

Salaries and benefits – Salary growth is expected to trend steadily upward at 4%. While individual wage growth will continue to rise beyond that, expected retirements will reset the pay scales to entry level thereby limiting overall growth. The biggest factor influencing benefits is health insurance. The county switched providers in 2023, incurring a two- year surcharge which will spike costs in 2023 and 2024. The

surcharge expires in 2025 which is expected to limit cost increases, then resume at 7% increase beyond 2025.

Supplies and services – inflationary pressures will continue in these areas and is expected to taper off in 2026 to normal historical growth trends.

Capital outlay – this is based on our 5-year capital improvement plan. Details on this can be found in the Capital Projects Fund section of this book.

Other costs – This line is comprised mainly of insurance allocations that are expected to continue to rise at a rate that exceeds inflation.

Transfers out – this line consists of transfers out to other funds. It is the goal of Jefferson County to make each fund self-sustaining in a typical year. During 2023, the County transferred approximately \$2.1 million to the debt service fund for the full satisfaction of its 2013A general obligation bond.

Intergovernmental charges – this line represents internal charges which are expected to grow at a modest rate.

Contingency – the county has historically set aside \$500,000 for general contingency and \$300,000 for payment of vested benefits. There are no expected increases in this area.

Conclusion

Jefferson County recognizes that projections indicate a structural challenge that will need to be addressed as we look toward the future. Historically, actual results have outperformed budget as the county has a history of very conservative budgeting and tight monitoring of budget to actual results throughout the year, allowing for operational adjustments as budget deviations surface.

12/28/2023
15:58:26

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 1
glflxrpt

FROM 2023 01 TO 2023 11

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12201 Finance							
12201 411100 General Property Taxes	-621,030	0	-621,030	-569,277.72		-51,752.50	91.7%
12201 412100 Sales Taxes From County	-150	0	-150	-159.73		9.73	106.5%
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	-578.56		-171.44	77.1%
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	-22,361.59		7,361.59	149.1%
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	-516.86		-588.14	46.8%
12202 451045 Employee Premiums	-470,000	0	-470,000	-399,990.71		-70,009.29	85.1%
TOTAL General Fund	-1,160,790	-15,000	-1,175,790	-1,036,515.93		-139,274.29	%
TOTAL REVENUES	-1,160,790	-15,000	-1,175,790	-1,036,515.93		-139,274.29	

12/28/2023
15:58:55

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 1
glflxrpt

FROM 2023 01 TO 2023 11

ACCOUNTS FOR:		ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
100 General Fund		APPROP	ADJSTMTS	BUDGET	ACTUALS	ENCUMBRANCES	BUDGET	USED
12201 Finance								
12201	511110 Salary-Permanent Regular	224,538	0	224,538	205,491.06		19,046.92	91.5%
12201	511210 Wages-Regular	177,653	0	177,653	154,382.74		23,269.81	86.9%
12201	511220 Wages-Overtime	2,426	0	2,426	604.90		1,820.91	24.9%
12201	511330 Wages-Longevity Pay	600	0	600	.00		600.00	.0%
12201	512141 Social Security	28,647	0	28,647	26,230.72		2,416.70	91.6%
12201	512142 Retirement (Employer)	27,555	0	27,555	24,512.52		3,042.18	89.0%
12201	512144 Health Insurance	89,063	0	89,063	64,208.20		24,854.92	72.1%
12201	512145 Life Insurance	165	0	165	151.74		12.90	92.2%
12201	512153 HRA Contribution	0	0	0	2,786.78		-2,786.78	.0%
12201	512173 Dental Insurance	4,344	0	4,344	3,982.00		362.00	91.7%
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	1,517.66		2,032.34	42.8%
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	3,043.57		-643.57	126.8%
12201	531312 Office Supplies	2,600	0	2,600	2,328.76		271.24	89.6%
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	909.13		90.87	90.9%
12201	532325 Registration	2,340	0	2,340	2,150.00		190.00	91.9%
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	1,771.72		428.28	80.5%
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	1,013.60		-313.60	144.8%
12201	571004 IP Telephony Allocation	531	0	531	486.75		44.25	91.7%
12201	571005 Duplicating Allocation	452	0	452	414.37		37.63	91.7%
12201	571009 MIS PC Group Allocation	11,413	0	11,413	10,461.88		951.12	91.7%
12201	571010 MIS Systems Grp Alloc(ISIS)	3,771	0	3,771	3,456.75		314.25	91.7%
12201	591519 Other Insurance	4,726	0	4,726	3,840.10		885.90	81.3%
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	15,185.40		-3,185.40	126.5%
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12/28/2023
 15:58:55

 Jefferson County
 FLEXIBLE PERIOD REPORT

 PAGE 2
 glflxrpt

FROM 2023 01 TO 2023 11

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	458.20		5,541.80	7.6%
12202 599986 Administrative Fees Dental	24,000	0	24,000	22,028.46		1,971.54	91.8%
12202 599989 Employee Dental Claims	445,605	0	445,605	318,109.66		127,495.34	71.4%
12202 599992 Administrative Dental Retiree	1,100	0	1,100	1,201.32		-101.32	109.2%
TOTAL General Fund	1,160,790	15,000	1,175,790	952,655.32		223,134.90	%
TOTAL EXPENSES	1,160,790	15,000	1,175,790	952,655.32		223,134.90	

12/28/2023
15:59:27

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 1
glflxrpt

FROM 2023 01 TO 2023 11

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	1,044,571.33		94,961.07	91.7%
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	-3,787.71		-212.29	94.7%
13201 418100 Interest On Taxes	-325,000	0	-325,000	-266,796.01		-58,203.99	82.1%
13201 441030 Ag Use Conversion Penalty	-20,000	0	-20,000	-14,443.84		-5,556.16	72.2%
13201 451007 Treasurers Fees	-400	0	-400	-350.00		-50.00	87.5%
13201 481001 Interest & Dividends	-1,000,000	0	-1,000,000	-2,453,909.11		1,453,909.11	245.4%
13201 481004 Fair Market Value Adjustment	0	0	0	-509,923.86		509,923.86	.0%
13201 486004 Miscellaneous Revenue	0	0	0	-.50		.50	.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	-2,279,986.43		1,970,918.83	%
TOTAL REVENUES	-309,068	0	-309,068	-2,279,986.43		1,970,918.83	

12/28/2023
 16:00:00

 Jefferson County
 FLEXIBLE PERIOD REPORT

 PAGE 1
 glflxrpt

FROM 2023 01 TO 2023 11

ACCOUNTS FOR:		ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
100 General Fund		APPROP	ADJSTMTS	BUDGET	ACTUALS	ENCUMBRANCES	BUDGET	USED
13201 County Treasurer								
13201	511110 Salary-Permanent Regular	83,160	0	83,160	75,865.58		7,294.42	91.2%
13201	511210 Wages-Regular	52,535	0	52,535	51,008.97		1,526.01	97.1%
13201	511220 Wages-Overtime	0	0	0	12.99		-12.99	.0%
13201	511330 Wages-Longevity Pay	91	0	91	.00		91.20	.0%
13201	512141 Social Security	8,971	0	8,971	9,013.64		-42.74	100.5%
13201	512142 Retirement (Employer)	9,233	0	9,233	8,435.97		797.49	91.4%
13201	512144 Health Insurance	45,160	0	45,160	27,231.54		17,928.76	60.3%
13201	512145 Life Insurance	15	0	15	11.47		3.89	74.7%
13201	512153 HRA Contribution	0	0	0	931.53		-931.53	.0%
13201	512173 Dental Insurance	2,318	0	2,318	1,929.60		388.80	83.2%
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	7,119.93		880.07	89.0%
13201	531312 Office Supplies	1,000	0	1,000	725.94		274.06	72.6%
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	231.41		268.59	46.3%
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	534.70		-334.70	267.4%
13201	571004 IP Telephony Allocation	425	0	425	389.62		35.38	91.7%
13201	571009 MIS PC Group Allocation	8,410	0	8,410	7,709.13		700.87	91.7%
13201	571010 MIS Systems Grp Alloc(ISIS)	1,584	0	1,584	1,452.00		132.00	91.7%
13201	591519 Other Insurance	1,724	0	1,724	1,286.78		437.22	74.6%
13201	593256 Bank Charges	1,500	0	1,500	1,274.59		225.41	85.0%
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%

12/28/2023
 16:00:01

 Jefferson County
 FLEXIBLE PERIOD REPORT

 PAGE 2
 glflxrpt

FROM 2023 01 TO 2023 11

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	87.24		512.76	14.5%
13202 531313 Printing & Duplicating	400	0	400	.00		400.00	.0%
13202 531321 Publication Of Legal Notice	16,000	0	16,000	14,661.47		1,338.53	91.6%
13202 531326 Advertising	3,000	0	3,000	.00		3,000.00	.0%
13202 593742 Uncollected Taxes	5,000	0	5,000	5,093.41		-93.41	101.9%
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	275,901.11		33,166.49	%
TOTAL EXPENSES	309,068	0	309,068	275,901.11		33,166.49	

12/28/2023
 15:57:09

 Jefferson County
 FLEXIBLE PERIOD REPORT

 PAGE 1
 glflxrpt

FROM 2023 01 TO 2023 11

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11301 Child Support							
11301 411100 General Property Taxes	-206,236	0	-206,236	-189,049.63		-17,186.29	91.7%
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	-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	-88.45		-2,111.55	4.0%
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	-10,780.31		-4,219.69	71.9%
11301 455003 Non-IVD Service Fees	-945	0	-945	-849.00		-96.00	89.8%
TOTAL General Fund	-1,235,122	0	-1,235,122	-1,015,115.13		-220,006.79	%
TOTAL REVENUES	-1,235,122	0	-1,235,122	-1,015,115.13		-220,006.79	

12/28/2023
 15:57:49

 Jefferson County
 FLEXIBLE PERIOD REPORT

 PAGE 1
 glflxrpt

FROM 2023 01 TO 2023 11

ACCOUNTS FOR:		ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
100 General Fund		APPROP	ADJSTMTS	BUDGET	ACTUALS	ENCUMBRANCES	BUDGET	USED
11301 Child Support								
11301	511110	Salary-Permanent Regular	296,974	0	296,974	285,418.28	11,555.68	96.1%
11301	511210	Wages-Regular	512,892	0	512,892	441,615.88	71,276.10	86.1%
11301	511220	Wages-Overtime	2,265	0	2,265	2,498.71	-233.76	110.3%
11301	511330	Wages-Longevity Pay	1,283	0	1,283	.00	1,282.50	.0%
11301	512141	Social Security	58,384	0	58,384	53,105.07	5,279.35	91.0%
11301	512142	Retirement (Employer)	55,312	0	55,312	49,028.36	6,283.74	88.6%
11301	512144	Health Insurance	173,562	0	173,562	138,070.47	35,491.55	79.6%
11301	512145	Life Insurance	253	0	253	271.34	-18.55	107.3%
11301	512153	HRA Contribution	0	0	0	2,823.45	-2,823.45	.0%
11301	512173	Dental Insurance	11,263	0	11,263	8,635.84	2,627.36	76.7%
11301	521255	Paper Service	9,300	0	9,300	5,562.61	3,737.39	59.8%
11301	521256	Genetic Tests	5,500	0	5,500	4,085.75	1,414.25	74.3%
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	2,366.75	-366.75	118.3%
11301	531003	Notary Public Related	180	0	180	180.00	.00	100.0%
11301	531301	Office Equipment	895	0	895	867.52	27.48	96.9%
11301	531310	Postage Special	300	0	300	215.92	84.08	72.0%
11301	531311	Postage & Box Rent	17,750	0	17,750	17,643.73	106.27	99.4%
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	630.08	159.92	79.8%
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	139.06	105.94	56.8%
11301	535242	Maintain Machinery & Equip	4,550	0	4,550	2,868.24	1,681.76	63.0%
11301	571004	IP Telephony Allocation	1,698	0	1,698	1,556.50	141.50	91.7%
11301	571005	Duplicating Allocation	381	0	381	349.25	31.75	91.7%
11301	571009	MIS PC Group Allocation	26,430	0	26,430	24,227.50	2,202.50	91.7%
11301	571010	MIS Systems Grp Alloc(ISIS)	8,902	0	8,902	8,160.13	741.87	91.7%

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Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 2
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FROM 2023 01 TO 2023 11

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	7,708.58		2,315.42	76.9%
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	1,088,280.72		146,841.20	%
TOTAL EXPENSES	1,235,122	0	1,235,122	1,088,280.72		146,841.20	

**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	