

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

Date: Wednesday, February 7, 2024

Time: 1:30 p.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 January 3, 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 Purchase of Agricultural Conservation Easement (PACE) program
9. Discussion and possible action on Parks Department budget and Memorandum of Understanding for Trieloff property
10. Discussion on year-end results and 2024 budget
11. Discussion and possible action on update on Priority Based Budgeting
12. Discussion and possible action on claim against Jefferson County by Peggy Kirk
13. Discussion and possible action on status of Courthouse/Sheriff/Jail improvement project and 2021A and 2022A bond funds
14. Discussion and possible action on update on American Rescue Plan Act funding
15. Discussion and possible action on determining the disposition of foreclosed properties, setting minimum bids for the sale of foreclosed properties, and considering offers to purchase on foreclosed properties
16. Convene in closed session pursuant to section 19.85 (1)(e) Wis. Stats. for deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, for the purpose of discussion and possible action on setting minimum bids, selling and considering offers to purchase on tax foreclosed properties and other county owned properties and pursuant to section 19.85 (1)(g) Wis. Stats. to confer with legal counsel concerning strategy to be adopted by Jefferson County with respect to litigation in which it is or is likely to become involved for the purpose of discussion and possible action on claims against Jefferson County
17. Reconvene in open session for action on closed session items if necessary
18. Discussion and possible action on 2023 projections of budget vs. actual revenues and expenditures
19. Review of the financial statements and department update for December 2023-Finance Department
20. Review of the financial statements and department update for December 2023-Treasurer's Office
21. Review of the financial statements and department update for December 2023-Child Support
22. Update on contingency fund balance
23. Discussion of funding for projects related to the new highway facilities and sale of old highway facilities
24. Set future meeting schedule, next meeting date, and possible agenda items
25. Review of invoices
26. Adjourn

Next scheduled meetings: Wednesday, March 6, 2024 (Regular meeting)
 Wednesday, April 10, 2024 (Regular meeting)
 Wednesday, May 1, 2024 (Organizational/Regular meeting)
 Tuesday, June 11, 2024 (Regular meeting)

Join Zoom Meeting https://us06web.zoom.us/j/87697754337?pwd=cnVKMzd0TkZFY3RPRHpxMW5kTGxVdz09 Meeting ID: 876 9775 4337 Passcode: Meet2022

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

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

**Jefferson County
Finance Committee Minutes
January 3, 2024**

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

1. **Call to order** – Supervisor Jones called the meeting to order at 8:30 a.m.
2. **Roll call (establish a quorum)** – Finance Committee members present were Richard Jones, David Drayna, George Jaeckel, Russell Kutz, and Walt Christensen. Other board members present were Anita Martin and Anthony Gulig. Staff in attendance were County Administrator, Ben Wehmeier; Assistant Finance Director, Tammy Worzalla; Corporation Counsel, Danielle Thompson; Paralegal, Sarana Stolar; Land and Water Conservation Director, Patricia Cicero; Land Water Conservationist, Dave Hoffman; Economic Development Director, Deb Reinbold; Human Services Director, Brent Ruehlow; Administrative Services Division Manager, Brian Bellford; Budget Analyst I, Morgan Toutant; County Treasurer, Kelly Stade; County Clerk, Audrey McGraw; Interim Emergency Management Director, Tracy Neuhauser; Chief Deputy Donald Hunter; and Assistant to the County Administer, Michael Luckey; Members of the public present was John Donohue.
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 December 6, 2023** – Motion by Jaeckel/Drayna to approve the minutes for December 6, 2023. The motion passed 5-0.
6. **Communications** – Jefferson County has received the GFOA Certificate of Achievement for Excellence in Financial Reporting for the year ended December 31, 2022. This is the 11th year in a row we have received this recognition. Congratulations to the team.
7. **Public Comment** – Anita Martin would like to know more about the general insurance liability limits.
8. **Discussion and possible action on amending the 2024 budget to increase the fee on passport photos in the County Clerk’s office** – Audrey McGraw, County Clerk, handed out a summary of passport photo fee comparisons for the area. This shows that the current cost charged for the passport photos of \$12 is much lower than other options locally. The clerk’s office is proposing increasing the fee to \$15 to cover the increased costs for processing passport photos. State Statute requires board approval when there are changes to budgeted expenditures. This is a requested change to the 2024 fee schedule only which would require to be approved by the Finance Committee. Since the difference is unknown, no changes will be made to the 2024 budgeted amounts. Motion by Christensen/Jaeckel to approve the increase to the fees for passport photos to \$15 for 2024. The motion passed 5-0.
9. **Discussion and possible action on accepting the Department of Children and Families Relative Caregiver Support funding and amending the 2024 budget**– Brent Ruehlow explained that the proposed

grant of \$9,550 is intended for relatives and kinship families that are caregivers to assist financially with costs to support the children. Although this does not fully cover all of costs to support these caregivers, it is helpful as an additional resource and this grant does not have any match or no maintenance of effort requirements. Motion by Drayna/Kutz to approve the resolution to accept the grant of \$9,550 for the caregiver support funding and forward to the County Board of Supervisors. The motion passed 5-0.

10. Discussion and possible action on amending the 2024 budget for the Emergency Management Department – Tracy Neuhauser, Interim Emergency Management Director, explained that the Emergency Management Department is required to update their Natural Hazards Mitigation Plan every 5 years. They had received a grant to complete this in 2023 of which it was budgeted for. However, this was not completed in 2023. Therefore, they are requesting the \$21,000 of State grant revenue and the \$24,000 of expenditures to perform this work be moved to the 2024 budget. The 2024 budget already had \$3,000 of expenditures that would be moved to assist with this project. Motion by Jaeckel/Christensen to approve the resolution and forward to the County Board of Supervisors. The motion passed 5-0.

11. Discussion and possible action on creating new positions and amending the 2024 budget for the Sheriff's department – County Administrator Ben Wehmeier and Chief Deputy Don Hunter explain the need for these new positions. The Motion by Christensen/Drayna to the creation of a new pool of as-needed Female Jail Support Officers and a Jail Deputy Intern position and amending the 2024 budget for the Sheriff's department and forward to the County Board of Supervisors. The motion passed 5-0.

12. Discussion and possible action on Purchase of Agricultural Conservation Easement (PACE) Program – Land and Water Conservation Director, Patricia Cicero updated the Committee on the history of the PACE program and explained the difference between the PACE program and the Farmland Preservation Program. In the past, the State only allowed one easement in the State that was competed for throughout the whole state with a competitive process. The Natural Resources Conservation Service (NRCS) now has dedicated money directly for our County allowing for more easement purchases in the future. The Land and Water Conservation Department has an interest list currently of 8 properties. In the February meeting, Patricia will have some better numbers of expected needs of this program for the future. She will also update her handouts with better numbers. No action was taken.

13. Discussion and possible action on review of 2024 insurance coverages and rates - Wehmeier guided the Committee to the packet which covers the insurance details for 2024 which shows the increase or decrease of last year and the reasoning behind those changes. It also shows the limits covered and the loss history. TE Brennan, our insurance consultant, put together a summary letter in the packet. No action was taken.

14. Discussion and possible action on approval of 2025 budget calendar – Move budget hearing week to September 16th to September 19th. No budget hearing on Friday, September 20th. Motion by Jones/Jaekel to approve the 2025 budget calendar with the change to the budget hearing days to be September 16th to September 19th. The motion passed 5-0.

15. Discussion and possible action on status of Courthouse/Sheriff/Jail improvement project and 2021A and 2022A bond funds - Wehmeier updated the Committee on the status of the bond funds and project costs vs budget. The project contingency started at \$3,750,000, but only \$441,328.53 is left with 2 phases of the project yet to complete. We have been made aware there are possible structural issues

when opening areas within phase 2 with a likely 6 figure cost to fix. In the next few months, we should have a better number of the amount needed. No action was taken.

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

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 – Corporation Counsel Thompson updated the Committee on the status of current foreclosures. The second round of the 3 foreclosure properties has not received any bids as of today. The third round of the sale of foreclosed properties will follow the policy using the Wisconsin Surplus to sell these based on the taxes and fees. We need to move forward with the foreclosure process for the Tyson Foods Property in Jefferson. The first step is to get an appraisal which is estimated to cost \$3,000-\$5,000. Motion by Jones/Christensen for an appraisal of the Tyson Property. Motion passed 5-0.

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 – The Committee voted by roll call to convene into closed session. The motion passed 5-0.

19. Reconvene in open session for action on closed session items if necessary – Motion Jaeckel/Drayna by to convene into open session. The motion passed 5-0. A motion was made by Jones/Jaeckel to authorize the county administrator to negotiate with the City a Development Agreement related to Project Dove aligned with terms discussed in Closed Session. The motion passed 5-0.

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

21. Review of the financial statements and department update for November 2023-Finance Department - No action was taken.

22. Review of the financial statements and department update for November 2023-Treasurer's Office - No action was taken.

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

24. 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.

25. 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.

26. Set future meeting schedule, next meeting date, and possible agenda items – The next meeting is scheduled for Wednesday, February 7, 2024 at 8:30 a.m. Possible agenda items were continued discussion on the PACE program and Farmland Preservation program with possible policy discussion and recommended allocations of the proceeds from Dove, LLC sale and potential marketing of county farm development.

27. Review of Invoices - After review of the invoices, a motion was made by Jaeckel/Kutz to approve the payment of invoices totaling \$10,587,393.04. The motion passed 5-0.

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

Respectfully submitted,

Tammy Worzalla, Assistant Finance Director
Jefferson County

Jefferson County PACE Easements as of December 2023

Paid Easements Held

Lea/Healy - 2011

224.70 acres, Town of Oakland
Total Retired Lots/Splits Retired = 2
Total Sale Price = \$232,072.80
50% Wisconsin PACE Program (DATCP) = \$118,072.80
50% USDA Farmland and Ranchland Protection Program (NRCS) = \$114,000
Jefferson Co. Contribution:
Easement = \$0
Title Search = \$1,795
Appraisal = \$1,566
Baseline Doc Prep by NHLT = \$1,101.99
Closing Fee = \$200
Recording Fee = \$30

Neupert - 2013

195.30 acres, Town of Waterloo
Total Retired Lots/Splits Retired = 3
Total Sale Price = \$230,000
20% Landowner Donation = \$46,000
50% USDA Farm and Ranch Protection Program = \$115,000
Jefferson County Contribution:
30% Easement = \$69,000
Title Search = \$991
Appraisal = \$1,600

Wilke - 2014

162.42 acres, Town of Waterloo
Total Retired Lots/Splits Retired = 4
Total Sale Price = \$195,000
25% Landowner Donation = \$48,750
50% USDA Farmland and Ranchland Protection Program = \$97,500
Jefferson County Contribution:
25% Easement = \$48,750
Title Search and Insurance = \$1,465
Appraisal = \$1,250

Haberman - 2016

198.89 acres, Town of Waterloo
Total Retired Lots/Splits Retired = 5
Total Sale Price = \$179,679.00
25% Landowner Donation = \$44,920
50% NRCS Contribution = \$89,839
Jefferson Co. Contribution:
25% Easement = \$44,920
Appraisal = \$4,050
Title Search, Insurance, Closing Costs = \$1,835

Cummings - 2023

92.31 acres, Town of Waterloo
Total Retired Lots/Splits Retired = 6
Total Sale Price = \$305,000.00
25% Landowner Donation = \$76,250
50% NRCS Contribution = \$152,500
Jefferson Co. Contribution:
25% Easement = \$76,250
Appraisal = \$3,000
Title Search and Title Insurance = \$1,863
Closing Costs = \$500
Recording Fee = \$35

Donated Easements Held

Miller - 2009

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

Burlingham - 2008, 2011, 2015

Town of Palmyra
38.90 acres, Total Retired Lots/Splits Retired = 1
60.00 acres, Total Retired Lots/Splits Retired = 2
34.01 acres, Total Retired Lots/Splits Retired = 3

Carlton Zentner - 2009

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

Conclusions

- Total Donated + Paid Easements = 1,122.45 acres (873.62 acres Paid, 248.83 acres Donated)
- Total Lots Retired from Development = 35 lots
- Total County \$ Spent on Easements = \$260,202
- Total Non-County \$ Spent on Easements = \$686,912
- Total Landowner Donation on Easements = \$215,920
- Total County \$ Spent per Split = \$7,434/split
- **Total County \$ Spent per Acre (Purchased & Donated) = \$232/Acre**
- **Total County \$ Spent per Acre (Purchased Only) = \$298/Acre**

Purchase of Agricultural Conservation Easement (PACE) Interest List				Guesstimation of Easement Costs (Final costs based on: market values, number of splits, location of property, etc.)		
	Township	Approximate Acreage	Initial Contact	Potential Total Easement Cost (\$)	Potential Maximum Payment to Landowner (up to 75%) (\$)	Potential Maximum County Cost (up to 25%) (\$)
Landowner 1	Concord	99	2022	326,700 - 455,400	245,025 - 341,550	81,675 - 113,850
Landowner 2	Koshkonong	215	January 2023	709,500 - 989,000	532,125 - 741,750	177,375 - 247,250
Landowner 3	Jefferson	90	February 2023	297,000 - 414,000	222,750 - 310,500	74,250 - 103,500
Landowner 4	Koshkonong	205	March 2023	676,500 - 943,000	507,375 - 707,250	169,125 - 235,750
Landowner 5	Milford	75	April 2023	247,500 - 345,000	185,625 - 258,750	61,875 - 86,250
Landowner 6	Koshkonong	160	May 2023	528,000 - 736,000	396,000 - 552,000	132,000 - 184,000
Landowner 7	Concord	215	August 2023	709,500 - 989,000	532,125 - 741,750	177,375 - 247,250
Landowner 8	Oakland	192	November 2023	633,600 - 883,200	475,200 - 662,400	158,400 - 220,800
Landowner 9	Sumner	117	January 2024	386,100 - 538,200	289,575 - 403,650	96,525 - 134,500
Total		1,368		4,514,400 - 6,292,800	3,385,800 - 4,719,600	1,128,600 - 1,573,200

Note: Landowners are not yet ranked. Acreage is approximate because landowners haven't made final decisions on what will be included in an easement. Landowners must have at least 50% farmland to qualify.

Costs other than Easement Price - costs may change due to fee increases and property	
\$3,000	Appraisal
\$2,365	Title Search/Closing Cost (amount shown was costs of 2023 purchase)

Revenue	
\$750	LWCD fee charged to applicants.
50% easement	Natural Resources Conservation Service (NRCS) pays for 50% of total easement cost through a reimbursement to LWCD.
\$10,000	In 2023, American Farmland Trust provided \$10,000 to LWCD for PACE to cover costs including appraisal, title, and signage. This was a <u>one-time</u> payment.

Property Owner Costs and Benefits	
\$750	Application fee paid to LWCD
?	Costs for lawyer & tax advisor - LWCD advises property owners to consult a lawyer & tax advisor
?	Tax benefits for "donation" of foregoing at least 25% of easement cost

Purchase of Agricultural Conservation Easement Program

The Purchase of Agricultural Conservation Easement (PACE) Program permanently protects working farms from non-agricultural development through purchase or donation of development rights. The program was started in 2007 in Jefferson County and is administered by the Land and Water Conservation Department (LWCD).

Program Overview

- Eligible property:
 - Contained in a farmland preservation area designated in the Jefferson County Agricultural Preservation and Land Use Plan.
 - Farmland has an approved conservation plan and follow soil and water conservation standards.
 - Must have at least one unused development right.
 - At least 50% of acreage must be tillable.
- Landowners decide the land included in an easement, and the number of splits they will retire (there must be at least one).
- LWCD works with property owners on required paperwork.
- Title search is required as part of paperwork submitted to the Natural Resources Conservation Service (NRCS).
- LWCD and the American Farmland Trust partnered on an NRCS grant exclusively in Wisconsin that enables the county to have access to funds of 50% of easement costs. This means that Jefferson County does not have to compete nationally for the NRCS allocation. It behooves us to optimize our opportunity while money is available when there is not a guarantee that it will be available in the future.
- Through the American Farmland Trust partnership, easements will obtain NRCS funds if all the program criteria are met.
- NRCS review and approval of paperwork can take one year or more.
- Appraisals that determine final easement costs are obtained later in the process because they are only valid for one year. This often happens after the County's budget process.
- County Board approves resolution on purchase of easement.
- LWCD, with review by the Corporation Counsel, completes the deed and terms of easement.
- Once NRCS approves all materials, a closing date is set.

Benefits of PACE to Landowners

- Payment for the easement: 50% of total cost from NRCS and at most 25% of total cost from Jefferson County. These funds can help farmers make additional investments in their business and ease transfer of their farm to the next generation.
- Tax benefits because they donate (forgo) at least 25% of the total easement price.
- Permanently protect the natural resources of limited and quality farmland.
- Easements are tailored to each landowner's needs.
- Keeps farmland affordable for new farmers and those who want to expand their operations.

Benefits of PACE to Jefferson County

- Accomplishes several goals in the Jefferson County Comprehensive Plan and Agricultural Preservation and Land Use Plan including:
 - Preserve and enhance the county's rural character.
 - Guide and manage development patterns which preserve prime farmland.
 - Support significant industries (including agriculture).
 - Encourage and reinvest in the agricultural economy.
 - Balance the needs for growth with maintaining the current quality of life.
 - Collaborate with local, regional, state and federal agencies for funding and program support to pursue conservation and preservation efforts.
- Land remains on the property tax rolls.
- Slows the growth of property taxes for public services needed for residential development.
- Infuses Federal money into Jefferson County = \$686,912 to date (\$786/acre).
- Minimal investment from Jefferson County = \$260,202 to date (\$298/acre Purchased, \$232/acre Purchase and Donated).
- For every dollar Jefferson County spends on easements, we have leveraged 2.64 dollars in Federal funds.
- Resource benefits include: farmland and natural areas protected from development, groundwater recharge areas are protected, conservation plans reduce soil erosion and runoff, timber management plans that protect forests, and pollution reduction.

Agriculture and Jefferson County

- In Jefferson County, 62% or 221,355 acres are in agriculture.
- Farms, food processors, and agricultural businesses generate:
 - More than 7,000 jobs
 - \$2 billion in economic activity
 - Almost \$40 million in sales tax, property tax and income tax
- From 1997 to 2017, Jefferson County lost 14.3% of our farm acres.

RESOLUTION NO. 2023-__

Authorizing Amended & Restated Memorandum of Agreement between Jefferson County and Groundswell Conservancy, Inc. and amending the 2024 Parks Department budget

Executive Summary

The Jefferson County Parks Department has been working with Groundswell Conservancy Inc., and the Wisconsin Department of Natural Resources for over 5 years to acquire a parcel of property along Highway A, in the Town of Lake Mills, known as the Trieloff Property. This 42-acre parcel is located along the edge of Marsh Lake as indicated in the attached map. The parcel is part of the Lake Mills Wildlife Area Project Boundary and provides an opportunity for both public conservation and public access to Marsh Lake and Rock Lake for a variety of nature based outdoor recreation activities.

In February of 2022, the County Board of Supervisors passed a resolution authorizing Jefferson County to work cooperatively with Groundswell Conservancy for the acquisition, management, and future development of the Trieloff Property. Since that time, Groundswell Conservancy, with the assistance of Jefferson County, has negotiated a purchase agreement with the Trieloff Property owner and secured grant funding to cover the purchase price. As part of the process, a Phase 1 Environmental Site Assessment was completed which disclosed soil contamination requiring remediation. Jefferson County and Groundswell have obtained cost estimates and determined that remediation of the soil contamination can be completed for a total estimated cost of \$78,792.

To assist Groundswell in its efforts to acquire the property, Groundswell and Jefferson County have negotiated the attached Amended & Restated Memorandum of Agreement which obligates Jefferson County to secure the estimated funds necessary to complete the remediation process and obtain a Case Closure letter from the Wisconsin Department of Natural Resources. Jefferson County has solicited donations from community partners and engaged in fundraising to satisfy this obligation.

This resolution authorizes the County Administrator to enter into the attached Amended & Restated Memorandum of Agreement between Jefferson County and Groundswell Conservancy, Inc. The Jefferson County Parks Committee considered this resolution at its meeting on February 8, 2024, and recommended forwarding to the County Board for approval.

WHEREAS, Groundswell Conservancy, Inc., is a Wisconsin non-stock corporation with one of its missions being to manage natural areas to care for wildlife and connect communities to the land, and

WHEREAS, the Lake Mills Wildlife Area is comprised of a diverse variety of wildlife habitat types covering approximately 3,300 acres. The habitat types include open water marsh, large areas of wet prairie, lowland hardwoods with tamarack, and oak savanna uplands, and

WHEREAS, Groundswell Conservancy has offered to purchase a 42-acre parcel of property which is located within the project boundary of the Lake Mills Wildlife Area in Jefferson County and has the potential to provide public conservation land along the east side of the Wildlife Area and serve as a point of access to Marsh Lake and Rock Lake providing many opportunities to the public for nature-based outdoor recreation, and

WHEREAS, the Trieloff Property owner has expressed a willingness to sell this property to the Groundswell Conservancy for conservation purposes, and

WHEREAS, additional funding is needed to complete the remediation of soil contamination necessary to complete this transaction, and

WHEREAS, Jefferson County Parks Department has funding available to assist in the remediation efforts through a combination of fundraising in the amount of \$26,742.48 and budget carryovers in the amount of \$112,500 specifically designated for Trieloff Acquisition,

NOW THEREFORE, BE IT RESOLVED, that the Jefferson County Board of Supervisors authorizes the County Administrator to enter into the attached Amended & Restated Memorandum of Agreement with Groundswell Conservancy, Inc.

BE IT FURTHER RESOLVED, that the 2024 Parks Department budget is amended to increase restricted beginning fund balance and expenses by \$26,742.48, and reclassify \$112,500 from restricted ending fund balance to expenses.

Fiscal Note: This resolution increases restricted beginning restricted fund balance and expenses in the Parks Department budget by \$26,742.48, and reclassifies funds in the amount of \$112,500 that were previously carried forward for the Trieloff acquisition from ending restricted fund balance to expense. This resolution authorizes the Finance Director to make the necessary budget adjustment as described herein to enact this resolution. This is a budget amendment. Passage of this resolution requires a two-thirds vote (20 of 30 members of the full Board of Supervisors).

Referred By:
Parks Committee

02-13-2024

REVIEWED: Corporation Counsel: Finance Director:

RESOLUTION NO. 2023-_____

Denying Claim for damages by Peggy Kirk

Executive Summary

A claim has been made against Jefferson County for damages. The claim has been reviewed by the County’s insurance carrier, WMMIC, and was recommended for disallowance based on the finding that the County has no liability for this claim and is not legally responsible for the alleged damages. This resolution formally denies the claim filed against Jefferson County and directs the Corporation Counsel to give the claimant notice of disallowance. The Finance Committee considered this resolution on February 7, 2024, and recommended forwarding to the County Board for approval.

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

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

<u>Claimant</u>	<u>Date of Loss</u>	<u>Claim Filed</u>	<u>Description</u>	<u>Alleged Damages</u>
Peggy Kirk	01/16/2024	01/17/2024	Peggy Kirk alleges damages to the windshield of her vehicle when it was allegedly struck by an ice chunk that fell from an overpass on Highway X where a Jefferson County plow was plowing.	\$1,128.85

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

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

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

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

Referred By:
Finance Committee

02-13-2024

REVIEWED: Corporation Counsel: _____ ; Finance Director: _____ .

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

As of February 2, 2024

	<u>Original Budget</u>	<u>Contract</u>	<u>Change orders</u>	<u>Revised contract</u>	<u>Actual</u>	<u>Variance</u>
Construction Costs - Building Additions & Renovations	38,669,834.00	38,669,834.00	3,079,639.32	41,749,473.32	25,668,920.84	16,080,552.48
MIS Building Demolition & Parking Lot Construction	Future Project Below	Future Project Below				
Construction Contingency	3,750,000.00	3,750,000.00	(3,410,441.78)	339,558.22	-	339,558.22
BC#1 Site Work-Site Utilities	300,000.00	-		-		
Sub-Total	42,719,834.00	42,419,834.00	(330,802.46)	42,089,031.54	25,668,920.84	16,420,110.70
Design Fees (Including \$19k Reimburseables Allowance)	2,757,801.00	2,652,550.00	89,500.00	2,742,050.00	2,874,669.43	(132,619.43)
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	254,564.06	(104,564.06)
Temporary Office Space	300,000.00	300,000.00	(14,743.92)	285,256.08	475,534.16	(190,278.08)
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	189,166.85	(144,611.20)
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	-	-	-	-	11,614.72	(11,614.72)
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	2,039,535.63	386,526.37
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	5,626,028.12	1,351,276.75
Total	49,959,475.00	49,554,224.00	2,254,162.41	51,808,386.41	34,169,618.39	17,638,768.02
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)		
Interests earned on bond proceeds				(400,000.00)		
Additional ARPA funding/PILT				(100,000.00)		
Bug Tussel 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)	(186,837.59)	(592,088.59)		

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 upsizelouvers	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 Terrazo 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)	-	-	-	-	-
99 Replace flooring at LEC	54,569.39	(54,569.39)	-	-	-	-	-
100 Ductible	(50,000.00)	50,000.00	-	-	-	-	-
101 Floor drains	(1,530.23)	1,530.23	-	-	-	-	-
102 HVAC work	1,602.66	(1,602.66)	-	-	-	-	-
103 Masonry in Sheriff/Jail	31,870.75	(31,870.75)	-	-	-	-	-
104 Masonry in Sheriff/Jail	24,390.77	(24,390.77)	-	-	-	-	-
105 Sprinkler system for boiler room	2,337.55	(2,337.55)	-	-	-	-	-
106 Owner allowances	7,349.58	(7,349.58)	-	-	-	-	-
107 HVAC work	31,179.84	(31,179.84)	-	-	-	-	-
Subtotal - Maas Construction	3,079,639.32	(2,723,379.78)	-	-	-	-	(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	(3,410,441.78)	(400,000.00)	(216,000.00)	(100,000.00)	(475,000.00)	(150,000.00)
Net contingency remaining		339,558.22					

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	99,429	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	79,289	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	265,254	Jul-24	Technology purchases to support remote work for COVID mitigation or operational recovery
195,000	(95,000)	100,000	100,000	70,436	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	7,080,684	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	74,993	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	104,946	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	11,893,573		Total committed/spent to date

JEFFERSON COUNTY
UNADJUSTED - Revenues collected through December 31

DEPT NAME	2023 REVISED	2023 ACTUALS	%COLLECTED	2022 REVISED	2022 ACTUALS	%COLLECTED	2021 REVISED	2021 ACTUALS	%COLLECTED
Administration Total	\$ (3,253,177.00)	\$ (842,211.64)	26%	\$ (1,484,275.00)	\$ (914,793.65)	62%	\$ (1,166,178.00)	\$ (1,161,757.22)	100%
Capital Projects and Debt Total	(12,384,243.00)	(12,273,700.74)	99%	(3,881,718.00)	(5,469,313.74)	141%	(1,521,075.00)	(1,873,388.76)	123%
Central Services Total	(985,653.00)	(984,052.60)	100%	(1,004,283.00)	(1,003,489.10)	100%	(1,015,922.00)	(1,016,455.65)	100%
Child Support Total	(1,235,122.00)	(1,032,819.48)	84%	(1,222,816.00)	(1,215,740.58)	99%	(1,124,284.00)	(1,149,124.40)	102%
Clerk of Courts Total	(3,272,999.00)	(3,004,847.36)	92%	(2,969,613.00)	(2,765,801.33)	93%	(2,897,747.00)	(2,747,937.32)	95%
Corporation Counsel Total	(488,185.00)	(495,925.54)	102%	(447,736.00)	(447,936.60)	100%	(409,989.00)	(410,906.48)	100%
County Board Total	(485,639.00)	(485,716.33)	100%	(516,744.00)	(516,943.22)	100%	(444,332.00)	(444,332.40)	100%
County Clerk Total	(414,523.00)	(423,166.50)	102%	(429,259.00)	(414,161.09)	96%	(327,990.00)	(344,515.24)	105%
District Attorney Total	(1,034,908.00)	(904,260.66)	87%	(1,089,327.00)	(990,210.28)	91%	(828,489.00)	(806,999.75)	97%
Economic Development Total	(487,082.00)	(509,065.57)	105%	(560,776.00)	(443,932.12)	79%	(486,386.00)	(503,595.00)	104%
Emergency Management Total	(256,391.00)	(156,860.62)	61%	(3,711,401.00)	(1,094,622.99)	29%	(2,357,657.00)	(2,120,481.91)	90%
Fair Park Total	(2,008,699.00)	(1,935,036.76)	96%	(2,499,011.00)	(2,211,002.51)	88%	(1,318,911.00)	(1,289,146.26)	98%
Finance Department Total	(1,160,790.00)	(735,102.51)	63%	(1,031,351.00)	(591,192.21)	57%	(989,579.00)	(595,723.77)	60%
General Revenues & Expenditure Total	636,379.00	1,192,941.21	187%	(102,785.00)	(1,965,880.35)	1913%	(948,926.00)	(2,789,198.36)	294%
Health Department Total	(2,041,380.00)	(1,787,584.09)	88%	(2,636,292.00)	(2,038,407.49)	77%	(2,574,355.00)	(2,464,248.20)	96%
Highway Department Total	(13,691,556.00)	(13,139,451.82)	96%	(12,020,106.00)	(12,005,281.12)	100%	(12,313,255.00)	(12,973,618.04)	105%
Human Resources Total	(731,756.00)	(704,508.07)	96%	(632,811.00)	(590,788.05)	93%	(539,903.00)	(524,064.77)	97%
Human Services Department Total	(36,683,238.00)	(31,403,272.58)	86%	(29,983,930.00)	(31,220,666.36)	104%	(27,598,623.00)	(28,760,492.76)	104%
Internal Service Funds Total	(2,433,439.00)	(2,167,914.79)	89%	(2,010,781.00)	(2,053,522.77)	102%	(1,744,766.00)	(1,932,676.27)	111%
Land & Water Conservation Total	(1,111,126.00)	(768,398.33)	69%	(865,073.00)	(707,510.15)	82%	(652,755.00)	(588,315.56)	90%
Land Information Total	(609,521.00)	(617,063.84)	101%	(575,921.00)	(588,617.95)	102%	(496,071.00)	(566,615.59)	114%
Library Total	(1,179,470.00)	(1,179,470.04)	100%	(1,158,411.00)	(1,158,411.12)	100%	(1,157,430.00)	(1,157,430.00)	100%
Medical Examiner Total	(364,329.00)	(352,450.08)	97%	(344,967.00)	(362,573.40)	105%	(287,281.00)	(300,764.68)	105%
Parks Department Total	(1,357,549.00)	(1,405,816.87)	104%	(2,863,422.00)	(2,495,231.25)	87%	(2,045,114.00)	(1,227,180.07)	60%
Planning And Zoning Total	(736,737.00)	(782,842.61)	106%	(660,363.00)	(694,426.88)	105%	(617,248.00)	(665,591.74)	108%
Register in Probate Total	-	-		-	-		-	-	
Register Of Deeds Total	(351,488.00)	(436,500.64)	124%	(354,991.00)	(641,065.20)	181%	(380,421.00)	(704,688.09)	185%
Sheriff Department Total	(18,275,038.00)	(18,063,712.61)	99%	(15,843,687.00)	(15,899,095.78)	100%	(14,953,807.00)	(14,821,840.59)	99%
Treasurer Total	(309,068.00)	(2,674,692.78)	865%	(297,493.00)	569,220.35	-191%	(267,703.00)	(684,179.55)	256%
UW Extension Total	(294,381.00)	(292,433.90)	99%	(276,274.00)	(272,270.14)	99%	(311,624.00)	(305,988.80)	98%
Veterans Services Total	(291,193.00)	(309,102.28)	106%	(293,697.00)	(289,393.40)	99%	(211,471.00)	(221,591.34)	105%
Grand Total	\$ (107,292,301.00)	\$ (98,675,040.43)	92%	\$ (91,769,314.00)	\$ (90,493,060.48)	99%	\$ (81,989,292.00)	\$ (85,152,848.57)	104%

JEFFERSON COUNTY
UNADJUSTED - Expenditures through December 31

DEPT NAME	2023 REVISED	2023 ACTUALS	%SPENT	2022 REVISED	2022 ACTUALS	%SPENT	2021 REVISED	2021 ACTUALS	%SPENT
Administration Total	\$ 3,671,136.00	\$ 1,178,413.47	0.32	\$ 1,579,439.00	\$ 1,056,520.07	0.67	\$ 1,295,220.00	\$ 1,088,523.46	84%
Capital Projects and Debt Total	49,331,476.00	38,914,675.10	0.79	12,595,536.00	14,432,015.73	1.15	6,127,562.00	4,942,271.76	81%
Central Services Total	1,258,368.00	1,000,419.46	0.80	1,221,117.00	857,384.10	0.70	1,165,921.00	842,977.66	72%
Child Support Total	1,235,122.00	1,188,098.54	0.96	1,222,815.00	1,177,827.98	0.96	1,140,043.00	1,110,485.17	97%
Clerk of Courts Total	3,272,999.00	2,824,220.30	0.86	3,069,480.00	2,526,152.16	0.82	3,032,750.00	2,370,215.04	78%
Corporation Counsel Total	500,187.00	461,754.26	0.92	447,736.00	410,868.84	0.92	414,990.00	414,801.14	100%
County Board Total	560,639.00	575,075.75	1.03	604,244.00	476,412.30	0.79	446,832.00	418,937.51	94%
County Clerk Total	453,793.00	398,891.10	0.88	429,259.00	392,413.25	0.91	330,589.00	388,779.81	118%
District Attorney Total	1,034,908.00	913,562.95	0.88	1,089,329.00	985,229.47	0.90	828,491.00	851,634.62	103%
Economic Development Total	569,383.00	478,742.63	0.84	565,673.00	436,654.62	0.77	561,121.00	527,635.83	94%
Emergency Management Total	256,393.00	283,871.14	1.11	3,711,401.00	1,112,151.68	0.30	2,657,659.00	2,195,408.16	83%
Fair Park Total	2,035,188.00	2,162,900.40	1.06	2,562,449.00	2,492,629.33	0.97	1,348,909.00	1,199,999.65	89%
Finance Department Total	1,175,791.00	666,816.93	0.57	1,196,993.00	740,337.38	0.62	1,119,579.00	564,679.03	50%
General Revenues & Expenditure Total	3,164,889.00	-	-	4,995,683.00	5,099.81	0.00	3,944,144.00	1,081.36	0%
Health Department Total	1,976,694.00	1,776,342.66	0.90	1,885,125.00	1,982,781.14	1.05	2,582,439.00	2,302,797.20	89%
Highway Department Total	13,691,556.00	12,565,804.17	0.92	12,079,788.00	12,079,787.45	1.00	12,337,642.00	11,835,783.69	96%
Human Resources Total	881,634.00	667,900.17	0.76	679,572.00	535,047.20	0.79	570,795.00	401,301.53	70%
Human Services Department Total	37,639,969.00	33,794,760.71	0.90	31,039,831.00	30,940,017.45	1.00	28,253,827.00	27,196,244.60	96%
Internal Service Funds Total	2,433,435.00	2,868,587.26	1.18	2,030,779.00	2,076,230.07	1.02	2,057,896.00	1,777,256.58	86%
Land & Water Conservation Total	1,206,814.00	900,065.32	0.75	926,295.00	561,489.39	0.61	649,926.00	605,147.09	93%
Land Information Total	647,797.00	595,962.73	0.92	548,787.00	521,833.17	0.95	494,939.00	380,856.63	77%
Library Total	1,179,470.00	1,178,952.03	1.00	1,158,411.00	1,158,131.56	1.00	1,157,430.00	1,158,308.95	100%
Medical Examiner Total	364,329.00	383,427.19	1.05	344,967.00	345,065.45	1.00	287,282.00	248,589.11	87%
Parks Department Total	1,836,851.00	1,661,419.82	0.90	4,014,479.00	3,214,208.76	0.80	2,946,635.00	1,086,963.78	37%
Planning And Zoning Total	736,740.00	719,717.70	0.98	665,951.00	663,316.48	1.00	781,866.00	746,883.23	96%
Register in Probate Total	-	-	-	-	-	-	-	-	-
Register Of Deeds Total	454,444.00	448,050.86	0.99	520,382.00	388,775.56	0.75	380,422.00	332,400.40	87%
Sheriff Department Total	19,017,401.00	18,116,370.09	0.95	16,959,793.00	16,262,666.80	0.96	16,378,356.00	15,317,516.95	94%
Treasurer Total	309,066.00	295,370.25	0.96	297,493.00	231,408.70	0.78	267,704.00	240,336.80	90%
UW Extension Total	302,180.00	280,808.48	0.93	295,774.00	245,076.96	0.83	311,624.00	236,507.75	76%
Veterans Services Total	298,003.00	293,926.99	0.99	293,698.00	263,406.74	0.90	211,472.00	197,814.69	94%
Grand Total	\$ 151,496,655.00	\$ 127,594,908.46	0.84	\$ 109,032,279.00	\$ 98,570,939.60	0.90	\$ 94,084,065.00	\$ 80,982,139.18	86%

December 2023 Budget Variance Report Analysis
Morgan Toutant

A. Revenue Analysis: The month of December is closed and, therefore, we are through the year of 2023. I anticipate seeing 100% 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 100%. The departments that are noted below are outliers to what is expected.

1. Administration: Compared to 2021 (100%) and 2022 (62%), the percentage of revenue collected in 2023 is significantly low at 26%. This is due to ARPA dollars being budgeted for projects not yet completed. There are also TAD revenues for 2-4th quarter of 2023 that are not yet recognized.
2. Child Support: Child Support is under collected as of December 2023 at 84% collected. This is primarily due to 13101-421012 State Aid Cs + All Others (86%), 13101-421014 State Aid Wages Allocation (79%), and 13101-421050 CS Performance Based Inc (34%). The final Child Support settlement for 2023 has not yet been received.
3. Clerk of Courts: With a percentage of revenue collected of 92%, COC falls short of the expected 100%. Court reimbursements for attorney fees and GALs are under collected for 2023. Finance will review this area to determine whether any additional reimbursements are expected.
4. Corporation Counsel: After further investigation, Corporation Counsel is showing that it is over collected because of rounding associated with 11501-411100 General Property Taxes.
5. County Clerk: As of December 2023, County Clerk is over collected at 102%. This is due to higher revenue than budgeted in 11701-451308 Postage Fees (169%), 11701-451404 Passport Fees (139%), and 11701-451413 Passport Photo Fees (210%).
6. District Attorney: At 87% collected by December 2023, the District Attorney office is lower than the expected 100%. This is primarily because the ARPA funded Legal Assistant position was not filled during 2023, and State Victim Witness grant revenues have not yet been recognized.
7. Economic Development: As of December 2023, Economic Development is over collected at 105%. This is primarily because Jefferson County carried forward \$75,000 in its Board of Supervisors budget to transfer to Economic Development as a one-time assistance measure when Dodge County pulled out of the Consortium. This transfer was intended to provide assistance while the Economic Development Department determined how to deal with the loss of revenue.
8. Emergency Management: Emergency Management has not recognized any state assistance from its EMPG and EM programs to date.
9. Fair Park: As of December 2023, Fair Park is under collected at 96%. This is primarily due to the following codes:
 - ORG 12101 – Fair Park
 - **457010 Sponsor Revenue (52%)**
 - **457025 Horse Show Fees (0%)**
 - **457026 Shavings Sales (1%)**

December 2023 Budget Variance Report Analysis
Morgan Toutant

- **482012 Building Rental (87%)**
- **482013 Stall Rental (0%)**
- **482017 Space – Other Vendor (0%)**
- **482014-21109 Space – Other Vendor (0%)**

ORG 12102 – Fair Week

- **451020 Other Fees (0%)**
- **457005 Reserved Seating Fees (56%)**
- **457010-21209 Sponsor Revenue (56%)**
- **457011 Gate Receipts (88%)**
- **457023 Other Public Charges (16%)**
- **457026 Shaving Sales (0%)**
- **457029 Exhibitor Enrollment (0%)**
- **457034 Parking Fees (26%)**
- **459001 Soda (49%)**
- **482015 Space – Food Vendor (66%)**
- **482017 Space – Other Vendor (84%)**
- **482019 Camping Fee 4-H (82%)**

10. Finance: The Finance Department accounts for self-insured Dental premiums. Finance pays the premiums to its third-party provider and charges each department for their share. At year-end, this activity is reversed to avoid double counting since the claims are already recorded in each department's expenses. This is the reason why Finance Department revenue and expenditures are significantly under budget.
11. Health: Reminder that the Health Department is grant funded with reimbursement reports filed quarterly. There are still some remaining grant collections outstanding for 2023.
12. Highway: At 96% collected, Highway is slightly lower than the expected 100%. This is primarily because Highway is still in the process of year-end close and billing.
13. Human Resources: Revenue collected is lower than expected at 96%. This is primarily because the ARPA funded Recruitment and Retention Specialist benefits are lower than originally budgeted.
14. Human Services: Revenue collected is lower than expected at 86%. Reminder that this is mainly contributed to not yet receiving state aid and various grants.
15. Land & Water Conservation: As of December 2023, Land & Water Conservation revenue is lower than expected at 69% collected. This is primarily because the County has not yet received its bill for ARPA funded groundwater studies and therefore has not recognized the associated ARPA revenue. Also, we have not received reimbursement from the Federal government for the conservation easement that the County recently funded.

December 2023 Budget Variance Report Analysis
Morgan Toutant

16. Medical Examiner: Revenue collected is lower than expected at 97%. This is because there are still some collections outstanding for Cremation Permits and Death Certificates.
17. Parks: As of December 2023, Parks is over collected at 104%. This is primarily due to over collected in 12801-485200 Donations Restricted (8826%). The budgeted amount for this code for 2023 is \$400. In 2023, Parks received \$35,303.
18. Planning and Zoning: As of December 2023, Planning and Zoning is over collected at 106%. This is primarily due to over collection in 12901-432099 Other Permits (112%) and 12902-451009 Deer Track Park Charges (153%).
19. Register of Deeds: December 2023 is showing an over collected of revenue at 124%. This is being driven by 13001-412300 RE Transfer Fee County Portion (151%), 13001-451303 Copy Fees County Portion (118%), 13001-451305 Loreda, and 13001-451311 Death Fund County Portion (107%).
20. Treasurer – The Treasurer revenue is significantly over budget in Interest and Dividend revenue due to much higher than expected yields in the LGIP account. This amount was budgeted in August of 2022 when LGIP was earning less than 1%. The actual rate earned during 2023 was over 5% which has resulted in a higher than average year in interest earnings. Also, as we age out the short-term holdings we purchased when interest rates were sub 1%, the securities we replace them with are earning much higher rates which does two things: 1) the unrealized losses taken in previous years against the old securities are written up as we sell at par, and 2) the new securities we purchase are appreciating.
21. Veterans: At 106% collected, the Veteran’s Department is over collected. This is due to the over collection in 13401-424001-22204 Federal Grants (103%) and 13402-485200 Donations Restricted (201%).

December 2023 Budget Variance Report Analysis
Morgan Toutant

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 32% spent, December 2023 is underspent due to several ARPA projects in the works.
2. Capital Projects and Debt: As of December 2023, Capital Projects and Debts is under spent at 79%. This is primarily due to completion status with various capital projects such as the courthouse project.
3. Central Services: Central Services is under spent at 80% in December 2023. This is mainly because the project to replace the jail door opening system that was carried forward to 2023 has not yet started.
4. Clerk of Courts: As of December 2023, Clerk of Courts is under spent at 86%. Vacant positions accounted for \$276,302 of the variance. Attorney fees are also underspent by \$157,079.
5. Corporation Counsel: Despite being relative to 2022, Corporation Counsel is under spent as of December 2023 at 92%. This is primarily due to benefit expenses being lower than anticipated.
6. County Board: At 103% spent, the County Board is higher than expected in December 2023. Below are the outlier codes for this difference:
 - **11601-512141 Social Security (116%)**
 - **11601-514151 Per Diem (123%)**
 - **11601-531321 Publication of Legal Notice (107%)**
 - **11601-532325 Registration (153%)**
 - **11601-532332 Mileage (131%)**
 - **11601-532335 Meals:** This is currently over budget at 336% spent. In 2023, \$800 was budgeted and as of December \$2,686 is spent.
7. County Clerk: As of December 2023, County Clerk is under spent at 88%. This is primarily due to 11701-511210 Wages – Regular (87%), 11701-512144 Health Insurance (84%), 11701-512145 Health Insurance (87%), 11704-529003 Dog Listing Fees (86%), 11702-531303 Computer Equipment & Software (65%), 11702-531313 Printing & Duplicating (86%), and 11704-531353 Dog Fees Returned (0%).
8. District Attorney: At 88% spent, the month of December 2023 is under spent. This is primarily due to current open employment positions and benefit accounts associated with them.
9. Economic Development: At 84% spent, December 2023 is lower than expected. This is being driven by open positions and benefit accounts associated with them.

December 2023 Budget Variance Report Analysis
Morgan Toutant

10. Emergency Management: December 2023 is showing 111% spent which is not relative to the three-year comparison or the expected 100%. This high percentage spent is due to expenses being incurred in the Flood Mitigation project that were not originally budgeted.
11. Fair Park: As of December 2023, the Fair Park is 106% spent for the year. This is due to the following codes:
- Org 12101 – Fair Park
 - **512144 Health Insurance (134%)**
 - **531001 Credit Card Fees (2069%)**
 - **531349 Other Operating Expenses (515%)**
 - **533221 Water (108%)**
 - **533222 Electric (124%)**
 - **533223 Sewer (129%)**
 - **535232 Graveling (392%)**
 - **535242 Maintain Machinery & Equip (162%)**
 - **535297 Refuse Collection (219%)**
 - **536533 Equipment Rent & Lease (801%)**
 - Org 12102 - Fair Week
 - **511220 Wages – Overtime (145%)**
 - **512144 Health Insurance (152%)**
 - **531101 Tickets/Entry Tags (169%)**
 - **531181 Premiums (130%)**
 - **533221 Water (438%)**
 - **533222- Electric (170%)**
 - **533223 Sewer (758%)**
 - **535242 Maintain Machinery & Equipment (2449%)**
 - **535245 Grounds Improvements (205%)**
 - **535347-21209 Food & Beverage Purchases (246%)**
 - **536533 Equipment Rent & Lease (114%)**
 - **593101-21209 Awards/Recognition Expenses (160%)**
12. Finance: The Finance Department accounts for self-insured Dental premiums. Finance pays the premiums to its third-party provider and charges each department for their share. At year-end, this activity is reversed to avoid double counting since the claims are already recorded in each department's expenses. This is the reason why Finance Department revenue and expenditures are significantly under budget.
13. Health: At 90%, the Health Department is under spent as of December. This is primarily because the Epidemiologist position was not utilized as much as expected, and to open positions and the expenses associated with them.
14. Highway: As of December 2023, Highway is 92% spent. Highway is still in the process of year end close.

December 2023 Budget Variance Report Analysis
Morgan Toutant

15. Human Resources: Despite being relative to 2021 (70%) and 2022 (79%), the percentage spent as of December 2023 for Human Resources showing 76% 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%)**
 - **12301-532350 Training Materials**: December 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.
16. Human Services: As of December 2023, Human Services is lower than expected at 90%. This is primarily due to open positions of employment and the benefit expenses associated with them.
17. Land and Water Conservation: Land and Water Conservation expenses are lower than expected at 75% spent. This is because the water study invoice has not been received yet (approximately \$147,000) and cost share program payments are significantly less than expected.
18. Land Information: As of December 2023, Land Information is 92% spent which is lower than expected. This is because \$25,000 of budgeted expenses for back indexing were not spent, and the pictometry project was not fully completed in 2023.
19. Medical Examiner: At 105% spent, Medical Examiner is overspent for the year. This is primarily due to 12701-512144 Health Insurance (124%), 12701-521252 Autopsy (109%), 12701-521254 Autopsy Transportation (108%), and 12701-531303 Computer Equipment & Software (156%).
20. Parks: Showing 90% spent, Parks expenses are lower than expected for year end. This is mainly being caused by open employment positions and capital land, automobiles equipment and land improvements.
21. Sheriff: The Sheriff Department is 95% spent as of December 2023. This is primarily due to open positions and the expenses associated with them.
22. Treasurer: As of December 2023, the Treasurer's office is underspent at 96%. This is primarily due to under spending in 13201-512144 Health Insurance (68%).
23. UW Extension: Showing 93% spent as of December 2023, UW Extension is lower than expected. This is primarily due to under spending in 13301-529299 Purchase Care & Services.

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FROM 2023 01 TO 2023 12

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
12201 Finance							
12201 411100 General Property Taxes	-621,030	0	-621,030	-621,030.24		.02	100.0%
12201 412100 Sales Taxes From County	-150	0	-150	-187.24		37.24	124.8%
12201 424001 22218 Federal Grants	-50,000	0	-50,000	-45,288.48		-4,711.52	90.6%
12201 451004 Garnishment Fees	-45	0	-45	-15.00		-30.00	33.3%
12201 451005 Child Support Fees	-750	0	-750	-631.68		-118.32	84.2%
12201 451312 Emp Payroll Charges	-110	0	-110	-60.00		-50.00	54.5%
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	-24,284.11		9,284.11	161.9%
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	.00		-1,105.00	.0%
12202 451045 Employee Premiums	-470,000	0	-470,000	.00		-470,000.00	.0%
TOTAL General Fund	-1,160,790	-15,000	-1,175,790	-735,102.51		-440,687.71	%
TOTAL REVENUES	-1,160,790	-15,000	-1,175,790	-735,102.51		-440,687.71	

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FROM 2023 01 TO 2023 12

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
12201 Finance							
12201 511110 Salary-Permanent Regular	224,538	0	224,538	224,756.67		-218.69	100.1%
12201 511210 Wages-Regular	177,653	0	177,653	167,943.11		9,709.44	94.5%
12201 511220 Wages-Overtime	2,426	0	2,426	702.17		1,723.64	28.9%
12201 511330 Wages-Longevity Pay	600	0	600	630.00		-30.00	105.0%
12201 512141 Social Security	28,647	0	28,647	28,638.57		8.85	100.0%
12201 512142 Retirement (Employer)	27,555	0	27,555	26,811.03		743.67	97.3%
12201 512144 Health Insurance	89,063	0	89,063	69,668.76		19,394.36	78.2%
12201 512145 Life Insurance	165	0	165	168.12		-3.48	102.1%
12201 512153 HRA Contribution	0	0	0	3,910.33		-3,910.33	.0%
12201 512173 Dental Insurance	4,344	0	4,344	3,638.44		705.56	83.8%
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	3,247.01		-847.01	135.3%
12201 531312 Office Supplies	2,600	0	2,600	2,414.04		185.96	92.8%
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	225.53		-225.53	.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	1,080.00		-380.00	154.3%
12201 571004 IP Telephony Allocation	531	0	531	634.19		-103.19	119.4%
12201 571005 Duplicating Allocation	452	0	452	144.85		307.15	32.0%
12201 571009 MIS PC Group Allocation	11,413	0	11,413	10,002.32		1,410.68	87.6%
12201 571010 MIS Systems Grp Alloc(ISIS)	3,771	0	3,771	4,018.20		-247.20	106.6%
12201 591519 Other Insurance	4,726	0	4,726	4,141.97		584.03	87.6%
12201 594818 Capital Computer	0	15,000	15,000	4,922.17		10,077.83	32.8%
12202 Dental Insurance Allocation							
12202 599951 Year End Alloc	0	0	0	6,165.93		-6,165.93	.0%

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FROM 2023 01 TO 2023 12

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
12202 599982 Retiree Dental Claims	12,000	0	12,000	17,505.30		-5,505.30	145.9%
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	.00		24,000.00	.0%
12202 599989 Employee Dental Claims	445,605	0	445,605	.00		445,605.00	.0%
12202 599992 Administrative Dental Retiree	1,100	0	1,100	1,303.56		-203.56	118.5%
TOTAL General Fund	1,160,790	15,000	1,175,790	666,310.29		509,479.93	%
TOTAL EXPENSES	1,160,790	15,000	1,175,790	666,310.29		509,479.93	

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FROM 2023 01 TO 2023 12

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	1,139,532.36		.04	100.0%
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	-3,827.59		-172.41	95.7%
13201 418100 Interest on Taxes	-325,000	0	-325,000	-281,756.85		-43,243.15	86.7%
13201 441030 Ag Use Conversion Penalty	-20,000	0	-20,000	-109,688.31		89,688.31	548.4%
13201 451007 Treasurers Fees	-400	0	-400	-350.00		-50.00	87.5%
13201 481001 Interest & Dividends	-1,000,000	0	-1,000,000	-2,664,419.11		1,664,419.11	266.4%
13201 481004 Fair Market Value Adjustment	0	0	0	-678,836.05		678,836.05	.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	-2,674,692.78		2,365,625.18	%
TOTAL REVENUES	-309,068	0	-309,068	-2,674,692.78		2,365,625.18	

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FROM 2023 01 TO 2023 12

ACCOUNTS FOR:
100 General Fund

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
13201 County Treasurer							
13201 511110 Salary-Permanent Regular	83,160	0	83,160	82,911.62		248.38	99.7%
13201 511210 Wages-Regular	52,535	0	52,535	56,812.85		-4,277.87	108.1%
13201 511220 Wages-Overtime	0	0	0	13.38		-13.38	.0%
13201 511330 Wages-Longevity Pay	91	0	91	.00		91.20	.0%
13201 512141 Social Security	8,971	0	8,971	9,893.42		-922.52	110.3%
13201 512142 Retirement (Employer)	9,233	0	9,233	9,293.35		-59.89	100.6%
13201 512144 Health Insurance	45,160	-800	44,360	29,642.42		14,717.88	66.8%
13201 512145 Life Insurance	15	0	15	13.47		1.89	87.7%
13201 512153 HRA Contribution	0	0	0	973.07		-973.07	.0%
13201 512173 Dental Insurance	2,318	0	2,318	1,792.34		526.06	77.3%
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	7,390.81		609.19	92.4%
13201 531312 Office Supplies	1,000	0	1,000	732.38		267.62	73.2%
13201 531313 Printing & Duplicating	200	0	200	5.91		194.09	3.0%
13201 531314 Small Items Of Equipment	300	800	1,100	897.97		202.03	81.6%
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	247.98		252.02	49.6%
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	546.86		-346.86	273.4%
13201 571004 IP Telephony Allocation	425	0	425	507.36		-82.36	119.4%
13201 571005 Duplicating Allocation	0	0	0	6.19		-6.19	.0%
13201 571009 MIS PC Group Allocation	8,410	0	8,410	7,370.13		1,039.87	87.6%
13201 571010 MIS Systems Grp Alloc(ISIS)	1,584	0	1,584	1,687.64		-103.64	106.5%
13201 591519 Other Insurance	1,724	0	1,724	1,387.96		336.04	80.5%
13201 593256 Bank Charges	1,500	0	1,500	1,374.60		125.40	91.6%
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%

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FROM 2023 01 TO 2023 12

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
13202 521219 Other Professional Serv	0	0	0	370.00		-370.00	.0%
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	15,354.87		645.13	96.0%
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	294,826.95		14,240.65	%
TOTAL EXPENSES	309,068	0	309,068	294,826.95		14,240.65	

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FROM 2023 01 TO 2023 12

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	-206,235.96		.04	100.0%
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	-124.46		-2,075.54	5.7%
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	-11,262.32		-3,737.68	75.1%
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	-1,032,819.48		-202,302.44	%
TOTAL REVENUES	-1,235,122	0	-1,235,122	-1,032,819.48		-202,302.44	

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FROM 2023 01 TO 2023 12

ACCOUNTS FOR:	ORIGINAL	TRANFRS/ ADJSTMTS	REVISED	ACTUALS	ENCUMBRANCES	AVAILABLE	PCT
100 General Fund	APPROP		BUDGET			BUDGET	USED
11301 Child Support							
11301 511110 Salary-Permanent Regular	296,974	0	296,974	312,543.09		-15,569.13	105.2%
11301 511210 Wages-Regular	512,892	0	512,892	484,626.52		28,265.46	94.5%
11301 511220 Wages-Overtime	2,265	0	2,265	2,500.55		-235.60	110.4%
11301 511330 Wages-Longevity Pay	1,283	0	1,283	1,312.50		-30.00	102.3%
11301 512141 Social Security	58,384	0	58,384	58,269.50		114.92	99.8%
11301 512142 Retirement (Employer)	55,312	0	55,312	53,870.85		1,441.25	97.4%
11301 512144 Health Insurance	173,562	0	173,562	145,582.52		27,979.50	83.9%
11301 512145 Life Insurance	253	0	253	302.82		-50.03	119.8%
11301 512153 HRA Contribution	0	0	0	3,649.70		-3,649.70	.0%
11301 512173 Dental Insurance	11,263	0	11,263	7,877.03		3,386.17	69.9%
11301 521255 Paper Service	9,300	0	9,300	6,871.41		2,428.59	73.9%
11301 521256 Genetic Tests	5,500	0	5,500	4,401.50		1,098.50	80.0%
11301 521296 Computer Support	1,900	0	1,900	1,732.88		167.12	91.2%
11301 529160 Interpreter Fee	2,000	0	2,000	2,696.75		-696.75	134.8%
11301 531003 Notary Public Related	180	0	180	180.00		.00	100.0%
11301 531301 Office Equipment	895	0	895	1,212.35		-317.35	135.5%
11301 531310 Postage Special	300	0	300	217.37		82.63	72.5%
11301 531311 Postage & Box Rent	17,750	0	17,750	18,921.20		-1,171.20	106.6%
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	2,194.94		605.06	78.4%
11301 531314 Small Items Of Equipment	900	0	900	752.04		147.96	83.6%
11301 531321 Publication Of Legal Notice	790	0	790	700.08		89.92	88.6%
11301 531324 Membership Dues	2,042	0	2,042	2,051.19		-9.19	100.5%
11301 531326 Advertising	0	0	0	242.63		-242.63	.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	742.87		-197.87	136.3%
11301 532335 Meals	700	0	700	369.07		330.93	52.7%
11301 532336 Lodging	1,932	0	1,932	1,408.00		524.00	72.9%
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	151.54		93.46	61.9%
11301 535242 Maintain Machinery & Equip	4,550	0	4,550	3,122.20		1,427.80	68.6%
11301 571004 IP Telephony Allocation	1,698	0	1,698	2,029.42		-331.42	119.5%
11301 571005 Duplicating Allocation	381	0	381	149.88		231.12	39.3%
11301 571009 MIS PC Group Allocation	26,430	0	26,430	23,163.26		3,266.74	87.6%
11301 571010 MIS Systems Grp Alloc(ISIS)	8,902	0	8,902	9,485.69		-583.69	106.6%

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FROM 2023 01 TO 2023 12

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	8,314.41		1,709.59	82.9%
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	1,184,585.96		50,535.96	%
TOTAL EXPENSES	1,235,122	0	1,235,122	1,184,585.96		50,535.96	

**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	

**Jefferson County
Contingency Fund
For the Year Ended December 31, 2024**

Ledger Date	Description	General (599900)	Other (599908)	Vested Benefits (599909)	Authority
1-Jan-24	Tax Levy	499,999.38	0.00	300,000.00	
Total amount available		499,999.38	0.00	300,000.00	
Net		499,999.38	0.00	300,000.00	