

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

Date: Wednesday, April 10, 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 March 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 marketing county-owned land
9. Discussion and possible action on authorizing amendment to Fair Park grant agreement
10. Discussion and possible action on check cashing policy
11. Discussion and possible action on establishing a fee in the Finance Department for failure to notify the County of a change in vendor bank account
12. Discussion and possible action on status of Courthouse/Sheriff/Jail improvement project and 2021A and 2022A bond funds
13. Discussion and possible action on update on American Rescue Plan Act funding
14. Discussion and possible action on determining the disposition of foreclosed properties, setting minimum bids for the sale of foreclosed properties, and considering offers to purchase on foreclosed properties
15. Convene in closed session pursuant to section 19.85 (1)(e) Wis. Stats. for deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, for the purpose of discussion and possible action on setting minimum bids, selling and considering offers to purchase on tax foreclosed properties and other county owned properties 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
16. Reconvene in open session for action on closed session items if necessary
17. Update on contingency fund balance
18. Discussion of funding for projects related to the new highway facilities and sale of old highway facilities
19. Set future meeting schedule, next meeting date, and possible agenda items
20. Review of invoices
21. Adjourn

Next scheduled meetings: Wednesday, April 10, 2024 (Regular meeting)
 Tuesday, May 7, 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.

parties would contribute funding to the Live Local Development Fund program for the purpose of providing gap financing to developers to assist with housing in Jefferson County. No action was taken.

11. Discussion and possible action on awarding bid for demolition for the Flood Mitigation project – Motion by Jaeckel/Drayna to award the bid for demolishing the structure at W7696 Blackhawk Island Road to Minocqua Grading, LLC. The motion passed 5-0.

12. Discussion and possible action on opening a bank account with Ixonia Bank – DeVries explained that as a part of the Contribution/Donation and Investor agreement previously discussed, Ixonia Bank requires a deposit of \$175,000. Motion by Drayna/Jaeckel to open a bank account, preferably a Certificate of Deposit, with Ixonia Bank. The motion passed 5-0.

13. Discussion and possible action on authorizing year-end requests to carry over budget appropriations from fiscal year 2023 to fiscal year 2024 and amending the 2024 budget – DeVries discussed the year-end results with the Committee. Before audit adjustments, the General Fund is showing a deficit of approximately \$675,000. Other fund results were as expected. Overall, the results are favorable as the budgeted deficit was over \$4 million. DeVries discussed the reasons for budget deviations, citing a jump in sales tax and interest/investment income. Wehmeier then discussed the budget carryovers, which were also discussed at last month's meeting. There were no significant changes to the requests presented. DeVries explained that the budget carryovers requested will result in an available fund balance (as defined by County policy) that is less than the 3-month goal by \$3.3 million. However, the County plans to restore the fund balance to its goal through a variety of strategies including allocating \$1 million from the sale of County farmland to the General Fund. The proposed budget amendment will see the Courthouse/Sheriff/Jail improvement project through to its conclusion as well as supporting several other strategic goals. Motion by Jaeckel/Christensen to approve the resolution to carry forward budget amounts from 2023 to 2024 and forward the resolution to the County Board of Supervisors. The motion passed 5-0.

14. Discussion and possible action on authorizing contingency fund transfer to offset fiscal year 2023 departmental deficits – DeVries reviewed the list of departments that request a contingency transfer and the reasons why, and any future corrective action needed. Motion by Kutz/Jaeckel to approve the resolution and forward to the County Board of Supervisors. The motion passed 5-0.

15. Discussion and possible action on status of Courthouse/Sheriff/Jail improvement project and 2021A and 2022A bond funds - DeVries updated the Committee on the status of the bond funds and project costs vs budget. No action was taken.

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

17. 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 – Motion by Jones/Jaeckel to convene into closed session. Roll call vote with motion passing 5-0.

18. Reconvene in open session for action on closed session items if necessary – Motion by Jones/Jaeckel to convene into open session. The motion passed by roll call vote 5-0. Motion by Jones/Jaeckel to follow the County’s policy on delinquent property tax foreclosure in the case of Mr. Nass and to keep the foreclosure in process unless Mr. Nass presents a long-term plan by end of business on April 3, 2024 to get property taxes current. The motion passed 5-0.

19. 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. The balance of the 2024 general contingency is \$499,999.38, other contingency is \$0, and vested benefit contingency is \$300,000.

20. 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.

21. Set future meeting schedule, next meeting date, and possible agenda items – The next meeting is scheduled for Wednesday, April 10, 2024 at 8:30 a.m. Possible agenda items are authorize Fair Park grant amendment.

22. Review of Invoices - After review of the invoices, a motion was made by Jaeckel/Kutz to approve the payment of invoices totaling \$7,038,719.29. The motion passed 5-0.

23. Adjourn – A motion was made by Jaeckel/Kutz to adjourn at 11:24 a.m. The motion passed 5-0.

Respectfully submitted,

Marc DeVries, Finance Director
Jefferson County

RESOLUTION NO. 2024-_____

Amending the Tourism Grant budget for the Jefferson County Fair Park

Executive Summary

In 2022, Jefferson County was awarded a Tourism Grant in the amount of \$242,000 from the Wisconsin Department of Administration. The grant is funded by federal American Rescue Plan Act (ARPA) dollars and originally included funding for new windows and doors in the Activity Center, upgrades to audio/visual equipment, electric and sewer upgrades to the camping areas, a curtain/partition for the Activity Center, and broadband fiber expansion to the north and south of the fairgrounds. These projects were due to be completed by December of 2023.

Because of limited capacity at the Fair Park, only the Activity Center doors and window replacement project was completed by the end of 2023. The Fair Park staff and Administration have re-assessed the needs at the Fair Park and now seeks to amend the budget for this grant to exclude the curtain/partition project, include the purchase of new animal pens, increase the budget for broadband fiber extension and extend the deadline for completion for all these projects to December of 2024.

On April 10, 2024, the Finance Committee reviewed the request from County Administration and recommended forwarding this resolution to the County Board to amend the Tourism Grant budget and extend the deadline for completion of projects to December 31, 2024.

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

WHEREAS, Jefferson County has reassessed capital project priorities at its Fair Park grounds, and

WHEREAS, grant funding is available from the State of Wisconsin to assist Jefferson County with the cost of new windows and doors in the Activity Center, upgrades to audio/visual equipment, electric and sewer upgrades to the camping areas, new animal pens, and broadband fiber expansion to the north and south of the fairgrounds, and

NOW, THEREFORE, BE IT RESOLVED that the County Administrator is authorized to amend the budget for the State of Wisconsin Department of Administration Tourism Grant according to the attached Amendment Request Form and extend the deadline for completion of these projects to December 31, 2024.

Fiscal Note: Passage of this resolution authorizes the County Finance Director to make the necessary budget adjustments to enact this resolution. 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

04-16-2024

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13:11:39

Jefferson County
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FROM 2024 01 TO 2024 02

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
12201 Finance							
12201 411100 General Property Taxes	-633,817	0	-633,817	-105,636.12		-528,180.59	16.7%
12201 412100 Sales Taxes From County	-160	0	-160	-21.68		-138.32	13.6%
12201 424001 22218 Federal Grants	-50,000	0	-50,000	.00		-50,000.00	.0%
12201 451004 Garnishment Fees	0	0	0	-30.00		30.00	.0%
12201 451005 Child Support Fees	-700	0	-700	-103.95		-596.05	14.9%
12201 451312 Emp Payroll Charges	-60	0	-60	.00		-60.00	.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	-20,000	0	-20,000	-2,505.61		-17,494.39	12.5%
12202 451032 Cobra Premium Recovery	-3,000	0	-3,000	.00		-3,000.00	.0%
12202 451043 County Board Premiums	-1,000	0	-1,000	-559.00		-441.00	55.9%
12202 451045 Employee Premiums	-470,000	0	-470,000	-83,550.53		-386,449.47	17.8%
TOTAL General Fund	-1,178,737	-15,000	-1,193,737	-192,406.89		-1,001,329.82	%
TOTAL REVENUES	-1,178,737	-15,000	-1,193,737	-192,406.89		-1,001,329.82	

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ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
12201 Finance							
12201 511110 Salary-Permanent Regular	237,284	0	237,284	39,499.45		197,784.42	16.6%
12201 511210 Wages-Regular	185,230	0	185,230	30,367.80		154,861.85	16.4%
12201 511220 Wages-Overtime	2,126	0	2,126	.00		2,126.28	.0%
12201 511330 Wages-Longevity Pay	660	0	660	.00		660.00	.0%
12201 512141 Social Security	31,182	0	31,182	5,029.49		26,152.39	16.1%
12201 512142 Retirement (Employer)	29,722	0	29,722	4,820.81		24,900.91	16.2%
12201 512144 Health Insurance	65,832	0	65,832	11,549.38		54,282.30	17.5%
12201 512145 Life Insurance	160	0	160	28.66		131.78	17.9%
12201 512151 HSA Contribution	2,907	0	2,907	.00		2,907.22	.0%
12201 512153 HRA Contribution	0	0	0	268.54		-268.54	.0%
12201 512173 Dental Insurance	4,344	0	4,344	827.42		3,516.58	19.0%
12201 521213 Accounting & Auditing	26,456	0	26,456	1,010.00		25,446.00	3.8%
12201 521219 Other Professional Serv	3,750	15,000	18,750	8,100.00		10,650.00	43.2%
12201 521296 Computer Support	3,800	0	3,800	3,239.66		560.34	85.3%
12201 531303 Computer Equipmt & Software	1,500	0	1,500	1,327.92		172.08	88.5%
12201 531303 22218 Computer Equipmt & Soft	50,000	0	50,000	21,607.23		28,392.77	43.2%
12201 531311 Postage & Box Rent	2,600	0	2,600	980.77		1,619.23	37.7%
12201 531312 Office Supplies	2,600	0	2,600	1,803.64		796.36	69.4%
12201 531313 Printing & Duplicating	1,400	0	1,400	.00		1,400.00	.0%
12201 531324 Membership Dues	1,150	0	1,150	715.00		435.00	62.2%
12201 532325 Registration	3,425	0	3,425	1,315.00		2,110.00	38.4%
12201 532332 Mileage	100	0	100	.00		100.00	.0%
12201 532334 Commercial Travel	1,200	0	1,200	863.92		336.08	72.0%
12201 532335 Meals	300	0	300	.00		300.00	.0%
12201 532336 Lodging	2,200	0	2,200	.00		2,200.00	.0%
12201 532339 Other Travel & Tolls	200	0	200	.00		200.00	.0%
12201 535242 Maintain Machinery & Equip	1,000	0	1,000	261.98		738.02	26.2%
12201 571004 IP Telephony Allocation	602	0	602	100.34		501.66	16.7%
12201 571005 Duplicating Allocation	14	0	14	2.34		11.66	16.7%
12201 571009 MIS PC Group Allocation	13,799	0	13,799	2,299.84		11,499.16	16.7%
12201 571010 MIS Systems Grp Alloc(ISIS)	4,625	0	4,625	770.84		3,854.16	16.7%
12201 591519 Other Insurance	4,569	0	4,569	668.02		3,900.95	14.6%
12202 Dental Insurance Allocation							
12202 599982 Retiree Dental Claims	12,000	0	12,000	1,281.60		10,718.40	10.7%
12202 599984 Cobra Dental Claims	6,000	0	6,000	.00		6,000.00	.0%

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FROM 2024 01 TO 2024 02

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
12202 599986 Administrative Fees Dental	24,000	0	24,000	4,064.04		19,935.96	16.9%
12202 599989 Employee Dental Claims	450,300	0	450,300	55,837.47		394,462.53	12.4%
12202 599992 Administrative Dental Retiree	1,700	0	1,700	195.96		1,504.04	11.5%
TOTAL General Fund	1,178,737	15,000	1,193,737	198,837.12		994,899.59	%
TOTAL EXPENSES	1,178,737	15,000	1,193,737	198,837.12		994,899.59	

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FROM 2024 01 TO 2024 02

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	1,527,071	0	1,527,071	254,511.78		1,272,558.84	16.7%
13201 411300 DNR Pilot	-60,000	0	-60,000	-57,534.90		-2,465.10	95.9%
13201 411500 Managed Forest	-4,000	0	-4,000	-3,433.69		-566.31	85.8%
13201 418100 Interest on Taxes	-235,000	0	-235,000	-42,637.97		-192,362.03	18.1%
13201 441030 Ag Use Conversion Penalty	-15,000	0	-15,000	-2,781.82		-12,218.18	18.5%
13201 451007 Treasurers Fees	-400	0	-400	-50.00		-350.00	12.5%
13201 481001 Interest & Dividends	-1,500,000	0	-1,500,000	-427,911.18		-1,072,088.82	28.5%
13201 481004 Fair Market Value Adjustment	0	0	0	14,670.57		-14,670.57	.0%
13201 486004 Miscellaneous Revenue	0	0	0	-177.12		177.12	.0%
13202 Tax Deed Expense							
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%
TOTAL General Fund	-324,329	0	-324,329	-265,344.33		-58,985.05	%
TOTAL REVENUES	-324,329	0	-324,329	-265,344.33		-58,985.05	

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FROM 2024 01 TO 2024 02

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	84,344	0	84,344	13,902.81		70,441.19	16.5%
13201 511210 Wages-Regular	64,861	0	64,861	12,285.56		52,575.69	18.9%
13201 511220 Wages-Overtime	67	0	67	.00		67.46	.0%
13201 511330 Wages-Longevity Pay	201	0	201	.00		201.00	.0%
13201 512141 Social Security	10,630	0	10,630	1,782.12		8,848.10	16.8%
13201 512142 Retirement (Employer)	10,400	0	10,400	1,762.68		8,636.95	16.9%
13201 512144 Health Insurance	37,376	0	37,376	6,035.99		31,339.66	16.1%
13201 512145 Life Insurance	9	0	9	3.44		5.92	36.8%
13201 512151 HSA Contribution	1,551	0	1,551	.00		1,550.52	.0%
13201 512153 HRA Contribution	0	0	0	15.66		-15.66	.0%
13201 512173 Dental Insurance	2,318	0	2,318	502.89		1,815.51	21.7%
13201 521232 Investment Advisor Fees	40,000	0	40,000	12,168.50		27,831.50	30.4%
13201 531303 Computer Equipmt & Software	2,000	0	2,000	107.60		1,892.40	5.4%
13201 531311 Postage & Box Rent	7,000	0	7,000	202.60		6,797.40	2.9%
13201 531312 Office Supplies	2,901	0	2,901	168.22		2,732.63	5.8%
13201 531313 Printing & Duplicating	100	0	100	.00		100.00	.0%
13201 531314 Small Items Of Equipment	300	0	300	.00		300.00	.0%
13201 531321 Publication Of Legal Notice	3,000	0	3,000	.00		3,000.00	.0%
13201 531324 Membership Dues	100	0	100	100.00		.00	100.0%
13201 531326 Advertising	500	0	500	.00		500.00	.0%
13201 532325 Registration	1,000	0	1,000	.00		1,000.00	.0%
13201 532332 Mileage	250	0	250	.00		250.00	.0%
13201 532335 Meals	40	0	40	.00		40.00	.0%
13201 532336 Lodging	1,950	0	1,950	.00		1,950.00	.0%
13201 533225 Telephone & Fax	100	0	100	.00		100.00	.0%
13201 535242 Maintain Machinery & Equip	500	0	500	42.37		457.63	8.5%
13201 571004 IP Telephony Allocation	482	0	482	80.34		401.66	16.7%
13201 571005 Duplicating Allocation	23	0	23	3.84		19.16	16.7%
13201 571009 MIS PC Group Allocation	10,353	0	10,353	1,725.50		8,627.50	16.7%
13201 571010 MIS Systems Grp Alloc(ISIS)	1,942	0	1,942	323.66		1,618.34	16.7%
13201 591519 Other Insurance	1,531	0	1,531	234.78		1,296.26	15.3%
13201 593256 Bank Charges	1,500	0	1,500	225.00		1,275.00	15.0%
13202 Tax Deed Expense							
13202 521255 Paper Service	1,000	0	1,000	.00		1,000.00	.0%
13202 521273 Title Search	7,000	0	7,000	.00		7,000.00	.0%

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FROM 2024 01 TO 2024 02

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
13202 529299 Purchase Care & Services	4,000	0	4,000	.00		4,000.00	.0%
13202 531311 Postage & Box Rent	600	0	600	45.08		554.92	7.5%
13202 531313 Printing & Duplicating	400	0	400	.00		400.00	.0%
13202 531321 Publication Of Legal Notice	16,000	0	16,000	.00		16,000.00	.0%
13202 531326 Advertising	3,000	0	3,000	.00		3,000.00	.0%
13202 593742 Uncollected Taxes	5,000	0	5,000	138.55		4,861.45	2.8%
TOTAL General Fund	324,329	0	324,329	51,857.19		272,472.19	%
TOTAL EXPENSES	324,329	0	324,329	51,857.19		272,472.19	

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ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
11301 Child Support							
11301 411100 General Property Taxes	-124,210	0	-124,210	-20,701.74		-103,508.64	16.7%
11301 421001 State Aid	-190,190	0	-190,190	.00		-190,190.00	.0%
11301 421010 M S L Incentives	-4,200	0	-4,200	.00		-4,200.00	.0%
11301 421012 State Aid Cs + All Others	-1,043,412	0	-1,043,412	.00		-1,043,412.00	.0%
11301 421014 State Aid Wages Allocation	121,406	0	121,406	.00		121,406.00	.0%
11301 421050 CS Performance Based Inc	-54,317	0	-54,317	.00		-54,316.67	.0%
11301 421096 State Aid Medical Support	-7,750	0	-7,750	.00		-7,750.00	.0%
11301 442004 Extradition Reimbursement	-1,000	0	-1,000	.00		-1,000.00	.0%
11301 451011 CS Prog Fee Reduce 66%	9,240	0	9,240	.00		9,240.00	.0%
11301 451013 NIVD Activities Reduction	-2,700	0	-2,700	.00		-2,700.00	.0%
11301 451014 CS Program Fees	-13,000	0	-13,000	-2,024.56		-10,975.44	15.6%
11301 455003 Non-IVD Service Fees	-735	0	-735	-140.00		-595.00	19.0%
TOTAL General Fund	-1,310,868	0	-1,310,868	-22,866.30		-1,288,001.75	%
TOTAL REVENUES	-1,310,868	0	-1,310,868	-22,866.30		-1,288,001.75	

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FROM 2024 01 TO 2024 02

ACCOUNTS FOR:
100 General Fund

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11301 Child Support							
11301 511110 Salary-Permanent Regular	309,764	0	309,764	53,559.42		256,204.98	17.3%
11301 511210 Wages-Regular	554,338	0	554,338	87,794.50		466,543.47	15.8%
11301 511220 Wages-Overtime	3,203	0	3,203	141.82		3,061.25	4.4%
11301 511330 Wages-Longevity Pay	1,343	0	1,343	.00		1,342.50	.0%
11301 512141 Social Security	63,742	0	63,742	10,217.62		53,524.41	16.0%
11301 512142 Retirement (Employer)	61,106	0	61,106	9,664.59		51,441.39	15.8%
11301 512144 Health Insurance	159,907	0	159,907	22,170.98		137,736.26	13.9%
11301 512145 Life Insurance	257	0	257	55.09		201.78	21.4%
11301 512151 HSA Contribution	7,074	0	7,074	.00		7,074.23	.0%
11301 512153 HRA Contribution	0	0	0	938.05		-938.05	.0%
11301 512173 Dental Insurance	10,159	0	10,159	1,644.34		8,514.86	16.2%
11301 521255 Paper Service	9,000	0	9,000	1,000.80		7,999.20	11.1%
11301 521256 Genetic Tests	6,000	0	6,000	1,022.50		4,977.50	17.0%
11301 521296 Computer Support	2,150	0	2,150	1,407.88		742.12	65.5%
11301 529160 Interpreter Fee	2,400	0	2,400	365.00		2,035.00	15.2%
11301 531003 Notary Public Related	60	0	60	.00		60.00	.0%
11301 531303 Computer Equipmt & Software	12,050	0	12,050	1,015.91		11,034.09	8.4%
11301 531310 Postage Special	300	0	300	.00		300.00	.0%
11301 531311 Postage & Box Rent	21,000	0	21,000	3,185.83		17,814.17	15.2%
11301 531312 Office Supplies	2,000	0	2,000	522.55		1,477.45	26.1%
11301 531313 Printing & Duplicating	3,200	0	3,200	300.54		2,899.46	9.4%
11301 531314 Small Items Of Equipment	1,400	0	1,400	16.43		1,383.57	1.2%
11301 531321 Publication Of Legal Notice	900	0	900	359.25		540.75	39.9%
11301 531324 Membership Dues	2,076	0	2,076	600.00		1,476.00	28.9%
11301 531326 Advertising	400	0	400	.00		400.00	.0%
11301 531348 Educational Supplies	450	0	450	.00		450.00	.0%
11301 532325 Registration	4,070	0	4,070	.00		4,070.00	.0%
11301 532332 Mileage	750	0	750	203.68		546.32	27.2%
11301 532334 Commercial Travel	1,425	0	1,425	.00		1,425.00	.0%
11301 532335 Meals	1,080	0	1,080	.00		1,080.00	.0%
11301 532336 Lodging	4,002	0	4,002	.00		4,002.00	.0%
11301 532339 Other Travel & Tolls	210	0	210	.00		210.00	.0%
11301 532340 Contracted Extraditions	8,700	0	8,700	.00		8,700.00	.0%
11301 533225 Telephone & Fax	200	0	200	24.96		175.04	12.5%
11301 535242 Maintain Machinery & Equip	4,000	0	4,000	644.85		3,355.15	16.1%
11301 571004 IP Telephony Allocation	3,132	0	3,132	522.00		2,610.00	16.7%
11301 571005 Duplicating Allocation	91	0	91	15.16		75.84	16.7%
11301 571009 MIS PC Group Allocation	29,580	0	29,580	4,930.00		24,650.00	16.7%

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Jefferson County
FLEXIBLE PERIOD REPORT

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FROM 2024 01 TO 2024 02

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11301 571010 MIS Systems Grp Alloc(ISIS)	10,177	0	10,177	1,696.16		8,480.84	16.7%
11301 591519 Other Insurance	9,172	0	9,172	1,364.36		7,807.20	14.9%
TOTAL General Fund	1,310,868	0	1,310,868	205,384.27		1,105,483.78	%
TOTAL EXPENSES	1,310,868	0	1,310,868	205,384.27		1,105,483.78	

**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	
12-Mar-24	Budget carryover requests	0.00	198,250.00	0.00	County Board
 Total amount available		499,999.38	198,250.00	300,000.00	
 Net		<hr/> 499,999.38	<hr/> 198,250.00	<hr/> 300,000.00	