

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

Date: Tuesday May 7, 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. Election of officers
6. Approval of minutes for Finance Committee for April 3, 2024
7. Communications
8. Public Comment (Members of the public who wish to address the Committee on specific agenda items must register their request at this time)
9. Discussion and possible action on transfer of \$10,000 of contingency funds to Central Services for replacement of bay lights in County Annex building
10. Discussion and possible action on authorizing a grant application to the Wisconsin Department of Natural Resources Knowles-Nelson Stewardship Grant Program, the Federal Recreational Trails Program, and the Land & Water Conservation Fund
11. Discussion and possible action on authorizing a grant application to the Wisconsin Department of Natural Resources Knowles-Nelson Stewardship Program Recreation Boating Facilities Grant in Aid Program
12. Discussion and possible action on amending the 2024 budget for the Parks Department by adjusting the fee schedule
13. Discussion and possible action on approving quote for broadband expansion at the Fair Park grounds
14. Discussion and possible action on amending the Classification of Authorized Positions in the 2024 budget
15. Discussion and possible action on accepting BEAD grant award from the State of Wisconsin Public Service Commission and amending the 2024 budget for the Administration department
16. Discussion and possible action on request from City of Jefferson for certain utility easements on Food and Beverage campus
17. Discussion and possible action on request for dedication of right of way for north position of Food and Beverage campus
18. Discussion and possible action on cost share agreement for lift station at Food and Beverage Campus
19. Discussion and possible action on transfer of property adjacent to Park Maintenance Facility from City of Jefferson to Jefferson County
20. Discussion and possible action on out lot line adjustment and ownership at Food and Beverage Campus
21. Discussion and possible action on status of Courthouse/Sheriff/Jail improvement project and 2021A and 2022A bond funds
22. Discussion and possible action on update on American Rescue Plan Act funding
23. 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
24. 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
25. Reconvene in open session for action on closed session items if necessary
26. Review of the financial statements and department update for March 2024-Finance Department
27. Review of the financial statements and department update for March 2024-Treasurer's Office
28. Review of the financial statements and department update for March 2024-Child Support
29. Update on contingency fund balance
30. Discussion of funding for projects related to the new highway facilities and sale of old highway facilities
31. Set future meeting schedule, next meeting date, and possible agenda items
32. Review of invoices
33. Adjourn

Next scheduled meetings: Tuesday, May 7, 2024 (Organizational/Regular meeting)

Tuesday, June 11, 2024 (Regular meeting)

Tuesday, July 2, 2024 (Regular meeting)

Tuesday, August 6, 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
April 10, 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, George Jaeckel, David Drayna, Russell Kutz, and Walt Christensen. There were no other board members present. Staff in attendance were Finance Director, Marc DeVries; Assistant Finance Director, Tammy Worzalla; Corporation Counsel, Danielle Thompson; Paralegal, Sarana Stolar; Budget Analyst I, Morgan Toutant; County Treasurer, Kelly Stade; Economic Development Director, Deb Reinbold; and Assistant to the County Administrator, Michael Luckey. There were no members of the public present.
- 3. Certification of compliance with the Open Meetings Law** – Finance Director DeVries 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 March 6, 2024** – Motion by Jaeckel/Kutz to approve the minutes for March 6, 2024. The motion passed 5-0.
- 6. Communications** – None.
- 7. Public Comment** – None.
- 8. Discussion and possible action on marketing county-owned land** – DeVries explained that interest in county-owned land has risen since the informal announcement of the most previous sale to Project Dove. County Administrator Wehmeier would like permission to formally market the remaining property at the former county farm in order to secure the best possible price and fit for the area. Motion by Jones/Jaeckel to approve the request to formally market the county-owned land with an opening price of \$30,000 to \$40,000 per acre. The motion passed 5-0.
- 9. Discussion and possible action on authorizing amendment to Fair Park grant agreement** – DeVries explained that the County had secured a Tourism Grant from the Wisconsin Department of Administration for \$242,000 in 2022. The original plan was to use the grant money for upgrades to campsites, improving the Activity Center, expansion of broadband to the north and south ends of the grounds, purchase of audio-visual equipment, and a curtain/partition system for the Activity Center. The projects were intended to be completed by December of 2023. However the projects were not completed and the Department of Administration is requesting the County to submit a budget amendment to extend the deadline for completion. In the meantime the County has re-evaluated its needs and wishes to also amend the budget to exclude the partition, increase funding for broadband expansion, and purchase new animal pens. The need for new pens has arisen since Jefferson County can no longer rent the pens from Waukesha County due to timing conflicts. Motion by Jaeckel/Christensen

to approve the amendment to the Tourism Grant and forward the resolution to the County Board of Supervisors.

10. Discussion and possible action on check cashing policy – County Treasurer Stade explained that checks over 60 days old are being stopped by ATMs when attempting to cash because of the note on the check that reads “Void after 60 days”. Motion by Jones/Jaeckel to extend the policy to 180 days. The motion passed 5-0.

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 – DeVries explained that the Finance Department charges \$25 to employees that fail to notify Finance of a change in their direct deposit account however there is no such policy for vendors. Motion by Christensen/Drayna to assess a \$25 fee for vendors that fail to notify the Finance Department of a change in direct deposit account. The motion passed 5-0.

12. 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.

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

14. Discussion and possible action on determining the disposition of foreclosed properties, setting minimum bids for the sale of foreclosed properties and considering offers to purchase on foreclosed properties – Corporation Counsel Thompson updated the Committee on the status of delinquent tax properties. No action was taken.

15. Convene in closed session pursuant to section 19.85 (1)(e) Wis. Stats. for deliberating or negotiating the sale of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, specifically for the purpose of discussion and possible action regarding the proposed sale of approximately 100 acres of county owned property to Project Dove, LLC – The Committee did not convene into closed session.

16. Reconvene in open session for action on closed session items if necessary – No action taken.

17. Update on contingency fund balance – Before any action taken during the meeting, the balance of the 2024 general contingency is \$499,999.38, other contingency is \$198,250, and vested benefit contingency is \$300,000.

18. Discussion of funding for projects related to the new Highway Facilities and sale of old Highway Facilities. No action was taken.

19. Set future meeting schedule, next meeting date, and possible agenda items – The next meeting is scheduled for Tuesday May 7, 2024 at 8:30 a.m. Possible agenda items are election of officers.

20. Review of Invoices - After review of the invoices, a motion was made by Jaeckel/Drayna to approve the payment of invoices totaling \$8,500,920.26. The motion passed 5-0.

21. Adjourn – A motion was made by Jaeckel/Drayna to adjourn at 9:36 a.m. The motion passed 5-0.

Respectfully submitted,

Marc DeVries, Finance Director
Jefferson County

RESOLUTION NO. 2024-__

Authorizing a grant application to the Wisconsin Department of Natural Resources Knowles Nelson Stewardship Grant Program, the Federal Recreational Trails Program, and the Land & Water Conservation Fund and amending the 2024 Parks department budget

Executive Summary

The Korth County Park connector trail currently creates a trail connection between the Glacial Drumlin Trail and Cedar Lane in the Town of Lake Mills. This 0.8 mile trail connection helps create what is known to locals as the Legendary Lake Loop around Rock Lake through a combination of on-road and off road trail connections. The Korth Park Connector is composed of graded and compacted gravel base overlaid with recycled asphalt. Continued erosion of the trail surface can create unsafe sections of the trail, especially for bicyclist navigating hills. The Jefferson County Parks Department is seeking grants and donations to pave the entire 0.8 miles of trail through the park to create a safe and durable trail connection around Rock Lake.

WHEREAS, the Korth Park connector trail is a 0.8 mile connector trail linking the Glacial Drumlin Trail to Cedar Lane which has experienced regular erosion and wash outs which can create an unsafe surface for pedestrian and bicycle traffic, and

WHEREAS, the department is seeking donations and grants to fund the paving of the trail to create a more permanent solution to the erosion and safety concerns, and

WHEREAS, the Parks Committee recommends seeking grant funds from the Wisconsin Department of Natural Resources Knowles Nelson Stewardship Grant Program, the Federal Recreational Trails Program, and the Land & Water Conservation Fund to fund between 50-80% of the total project cost, and

WHEREAS, this resolution is intended to satisfy the grant application requirement establishing that Jefferson County supports this project.

NOW, THEREFORE, BE IT RESOLVED that the Parks Department is authorized to seek funding from the Wisconsin Department of Natural Resources Knowles Nelson Stewardship Grant Program, the Federal Recreational Trail Program, and the Land & Water Conservation Fund for Korth County Park Connector Trail, and if grant funding is awarded, the County Administrator is authorized to accept said grant funds, sign the grant contracts, submit reimbursement claims along with necessary supporting documentation within six months of the project completion date, and perform all other duties necessary to comply with and fulfill the grant provisions.

Fiscal Note:

The total 2024 estimated project cost for paving the 0.8 mile Korth Park Connector trail is \$140,000.00. Grants could cover up to 80% or \$112,000.00 of the total project cost. Fundraisers and donations will cover the remaining cost of the trail paving project. The Parks department

currently has \$127,242 in unbudgeted carryover funds that could be applied as match towards this project. This resolution authorizes the Finance Director to make the necessary budget adjustments to enact this resolution, based on the grants and donations received. This is a budget amendment. Passage of this resolution requires a two-thirds of the entire County Board of Supervisors (20 votes of the 30 member County board).

Referred By:
Parks Committee

05-02-2024

REVIEWED: Corporation Counsel: ____; Finance Director: ____

RESOLUTION NO. 2024 - _____

Authorizing a grant application to the Wisconsin Department of Natural Resources Knowles Nelson Stewardship Program Recreation Boating Facilities Grant in Aid Program and amending the 2024 Parks department budget

The Jefferson County Parks Department is seeking grant funds to purchase and install a floating pier and Kayak Launch at Kanow County Park to improve access to the river for paddle craft. This resolution authorizes Jefferson County Parks to seek funding for this project through the Wisconsin Department of Natural Resources Knowles Nelson Stewardship Program as well as the Recreation Boating Facilities grant program. The Parks Committee considered this resolution at its meeting on May 2, 2024, and recommended forwarding to the County Board for approval.

WHEREAS, the Jefferson County Parks Department is interested in obtaining a cost-share grant from the Wisconsin Department of Natural Resources for the purpose of installing a canoe/kayak launch improvement at Kanow County Park, and

WHEREAS, the designed launch will increase accessibility and allow recreational access to the Rock River for a greater segment of users, and

WHEREAS, the Parks Committee recommended applying for grant assistance to supplement the \$15,000.00 budgeted for this project which has a total estimated cost of \$30,000, and

WHEREAS, this resolution is intended to satisfy the grant application requirement establishing that Jefferson County supports this project.

NOW, THEREFORE, BE IT RESOLVED that the Parks Department is authorized to seek funding from the Wisconsin Department of Natural Resources Recreation Knowles Nelson Stewardship Program and Boating Facilities grant programs for the purchase and installation of a floating Kayak Launch at Kanow County Park which will be constructed to meet the standards required by the Americans with Disabilities Act, and if grant funding is awarded, the County Administrator is authorized to accept said grant funds, sign the grant contracts, submit reimbursement claims along with necessary supporting documentation within six months of project completion date, and perform all other duties necessary to comply with and fulfill the grant provisions.

BE IT FURTHER RESOLVED that respondent will comply with all local, state, and federal rules, regulations, and ordinances relating to this project and the cost-share Agreement/Contract.

Fiscal Note: \$15,000.00 is included in the 2024 Parks Department budget for the project. Total estimated cost for the project would be \$30,000.00 with a 50% matching grant from Wisconsin DNR. This resolution increases the Parks Department budgeted revenue and expenditures by \$15,000.00 for acceptance of the Knowles Nelson Stewardship Program and/or Recreation Boating Facilities grant and authorizes the Finance Director to make the necessary budget adjustments to enact this resolution. As a budget amendment, County Board approval requires a two-thirds vote of the entire membership of the County Board (20 members of the 30-member County Board must vote in favor of the budget amendment).

Referred By:
Parks Committee

5-4-2023

REVIEWED: Corporation Counsel: ; Finance Director:



JEFFERSON COUNTY

PARKS DEPARTMENT
311 South Center Ave
Jefferson, WI 53549
920-674-7260

www.jeffersoncountywi.gov/parks
jeffcoparks@jeffersoncountywi.gov



April 24th, 2024

Re: Changes to 2025 Parks Department Fee Schedule

Multiple changes to the 2025 fee schedule are being recommended by the Jefferson County Parks Staff. Below is a synopsis of recommendations for changes to the previous fee structure for 2024.

Dog Park Licenses

- Eliminate resident/non-resident
- Increase the Annual Tag fees from \$30-\$35 across the board.
- Increase second tag from \$15-\$20.
- Estimated increase in revenue \$7,000.00

Community Gardens

- Change Korth Park gardens to \$25 to match Carnes Park Gardens.
- Eliminate Carnes Park 10x10 plot fee. None remaining.

Shelter Rentals

- Eliminate the shelter deposit for all but the Korth Park Kitchen rentals (\$100).
- Eliminate resident/non-resident fee structure and replace with weekday rates (Mon-Thur) and weekend rates (Fri-Sun).
- Create 4 Categories of Shelters for a standard list of costs. Most stayed relatively the same with reduced rates for the weekdays. Korth Park shelter weekend rates are \$50 higher than before and weekday rates are slightly lower.
 1. Small Shelters with limited capacity and no electricity – \$25/\$50
 - a. Cappies, Coldspring, Garman, Rock River
 2. Medium Shelters with limited capacity and a playground, no electric - \$25/\$75
 - a. Pohlman, Upper Rock, Rome Pond, Welcome Travelers, Kanow
 3. Medium Shelters with greater capacity, a playground, and electricity - \$50/\$100
 - a. Carlin, Dorothy Carnes, Elm Point, Lower Rock
 4. Large Pavilion with greater capacity, electricity, and playground – Korth Park Main
 - a. Without Kitchen - \$75/\$125, \$200/\$250
 - b. With Kitchen - \$175/\$225, \$250/\$300



JEFFERSON COUNTY

PARKS DEPARTMENT

311 South Center Ave

Jefferson, WI 53549

920-674-7260

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Group Permit Fees

- Eliminate GP fees and add to special use permit fee structure and provide Parks Committee oversight to set additional fees for events if needed. Require rental of shelter for any group over x participants.

Anticipated outcomes

1. Increase in revenue to the dog park which has been struggling to maintain a fund balance for site repairs and improvements.
2. Increase number of shelter rentals by eliminating the cost of the deposit. Potential increase in maintenance costs to do "Park Checks" and increase in revenue from rentals.
3. Provide a more streamline process for administration and online payments.

Fee Schedule - Parks

Departments	Unit	2021 Rate	2022 Rate	2023 Rate	2024 Rate	2025 Rate
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Parks

Dog Park Licenses						
Annual Tag-1st Dog (Dogs Licensed in Jefferson County)		\$ 25.00	\$ 25.00	\$ 30.00	\$ 30.00	\$ 35.00
Annual Tag-1st Dog (Dogs not Licensed in Jefferson County)		\$ 30.00	\$ 30.00	\$ 35.00	\$ 35.00	
Annual Tag-Senior Citizen		\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00
Annual Tag-Disabled		\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00
Annual Tag-Veteran				\$ 15.00	\$ 15.00	\$ 15.00
Additional Annual Tag		\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 20.00
Additional Annual Tag (Dogs not Licensed in Jefferson County)		\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	
Replacement Tag		\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
Daily Permit		\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00

Camping						
Camping-Carnes Park East	Per Night	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00
Camping-Cappie's Landing	Per Night	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00
Camping - Other	Per Night	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00

Boat Launch Access						
Boat Launch - Rock River Park	Daily	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00
Boat Launch - Rock River Park	Annual	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00
Boat Launch - Cappies Landing	Daily	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00
Boat Launch - Cappies Landing	Annual	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00

Community Gardens						
Gardens - Korth	10x20 site	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 25.00
Gardens - Carnes	10x10 site	\$ 12.50	\$ 12.50	\$ 12.50	\$ 12.50	-
Gardens - Carnes	10x20 site	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00

Special Use Permits: Star Gazing, GeoCache, and Group Events						
Any special event, larger than 25 individuals will be required to rent the shelter for the day of the event.						
Special Use Permits	Per Event		10.00	10.00	10.00	10.00

Shelter Rentals and Auxilry Structures (All Fees Subject to Sales Tax)						
Weekday rentals are Monday -Thursday, Weekend rentals are Friday -Sunday and includes holidays. A \$100 security deposit is required with the Korth Park Pavilion kitchen.						
External Structures (tents, bouncy houses)	Per Structure	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00
Cappie's Landing Park						
	Weekday Rental 1-100 Persons	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 25.00
	Resident 101-200 Persons	\$ 85.00	\$ 85.00	\$ 85.00	\$ 85.00	
	Weekend Rental 1-100 Persons	\$ 40.00	\$ 40.00	\$ 40.00	\$ 40.00	\$ 50.00
	Non-Resident 101-200 Persons	\$ 95.00	\$ 95.00	\$ 95.00	\$ 95.00	
Carlin Weld Park (Electric)						
	Weekday Rental 1-100 Persons	\$ 65.00	\$ 65.00	\$ 65.00	\$ 65.00	\$ 50.00
	Weekday Rental 101-200 Persons	\$ 120.00	\$ 120.00	\$ 120.00	\$ 120.00	
	Weekend Rental 1-100 Persons	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 100.00
	Weekend Rental 101-200 Persons	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	
Cold Spring Creamery						
	Weekday Rental 1-100 Persons	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 25.00
	Resident 101-200 Persons	\$ 85.00	\$ 85.00	\$ 85.00	\$ 85.00	
	Weekend Rental 1-100 Persons	\$ 40.00	\$ 40.00	\$ 40.00	\$ 40.00	\$ 50.00
	Non-Resident 101-200 Persons	\$ 95.00	\$ 95.00	\$ 95.00	\$ 95.00	
Dog Park - Special Use Area						
	Hourly	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00
	1/2 day (4 hours)	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00
	Full day	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00
Dorothy Carnes Park (Electricity)						
	Weekday Rental 1-100 Persons	\$ 70.00	\$ 70.00	\$ 70.00	\$ 70.00	\$ 50.00
	Weekday Rental 101-200 Persons	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	
	Weekend Rental 1-100 Persons	\$ 85.00	\$ 85.00	\$ 85.00	\$ 85.00	\$ 100.00
	Weekend Rental 101-200 Persons	\$ 135.00	\$ 135.00	\$ 135.00	\$ 135.00	
Garman Nature Preserve						
	Weekday Rental 1-100 Persons	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 25.00
	Resident 101-200 Persons	\$ 85.00	\$ 85.00	\$ 85.00	\$ 85.00	
	Weekend Rental 1-100 Persons	\$ 40.00	\$ 40.00	\$ 40.00	\$ 40.00	\$ 50.00

	— Non-Resident 101-200 Persons		\$ 95.00	\$ 95.00	\$ 95.00	\$ 95.00	
	Kanow Park						
	Weekday Rental 1-100 Persons		\$ 65.00	\$ 65.00	\$ 65.00	\$ 65.00	\$ 25.00
	Weekday Rental 101-200 Persons		\$ 120.00	\$ 120.00	\$ 120.00	\$ 120.00	
	Weekend Rental 1-100 Persons		\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00
	Weekend Rental 101-200 Persons		\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	
	Korth Park-Elm Point Rd (Electricity)						
	Weekday Rental 1-100 Persons		\$ 70.00	\$ 70.00	\$ 70.00	\$ 70.00	\$ 50.00
	Weekday Rental 101-200 Persons		\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	
	Weekend Rental 1-100 Persons		\$ 85.00	\$ 85.00	\$ 85.00	\$ 85.00	\$ 100.00
	Weekend Rental 101-200 Persons		\$ 135.00	\$ 135.00	\$ 135.00	\$ 135.00	
	Korth Park, Pavilion						
	Weekday Rental 1-100 Persons		\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	\$ 75.00
	Weekday Rental 101-200 Persons		\$ 175.00	\$ 175.00	\$ 175.00	\$ 175.00	\$ 125.00
	Weekend Rental 1-100 Persons		\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 200.00
	Weekend Rental 101-200 Persons		\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 250.00
	Korth Park, Pavilion and Kitchen						
	Weekday Rental 1-100 Persons		\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 175.00
	Weekday Rental 101-200 Persons		\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00	\$ 225.00
	Weekend Rental 1-100 Persons		\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00
	Weekend Rental 101-200 Persons		\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00
	Pohlmann Park						
	Weekday Rental 1-100 Persons		\$ 40.00	\$ 40.00	\$ 40.00	\$ 40.00	\$ 50.00
	— Resident 101-200 Persons		\$ 90.00	\$ 90.00	\$ 90.00	\$ 90.00	
	Weekend Rental 1-100 Persons		\$ 45.00	\$ 45.00	\$ 45.00	\$ 45.00	\$ 75.00
	— Non-Resident 101-200 Persons		\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	
	Rock Lake Park (Lower/Lakeside, Electric)						
	Weekday Rental 1-100 Persons		\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 50.00
	Weekday Rental 101-200 Persons		\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	
	Weekend Rental 1-100 Persons		\$ 90.00	\$ 90.00	\$ 90.00	\$ 90.00	\$ 100.00
	Weekend Rental 101-200 Persons		\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	
	Rock Lake Park (Upper/Hillside)						
	Weekday Rental 1-100 Persons		\$ 65.00	\$ 65.00	\$ 65.00	\$ 65.00	\$ 50.00
	Weekday Rental 101-200 Persons		\$ 115.00	\$ 115.00	\$ 115.00	\$ 115.00	
	Weekend Rental 1-100 Persons		\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00
	Weekend Rental 101-200 Persons		\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	
	Rock River Park						
	Weekday Rental 1-100 Persons		35.00	35.00	35.00	35.00	\$ 25.00
	— Resident 101-200 Persons		85.00	85.00	85.00	85.00	
	Weekend Rental 1-100 Persons		40.00	40.00	40.00	40.00	\$ 50.00
	— Non-Resident 101-200 Persons		95.00	95.00	95.00	95.00	
	Rome Pond Park						
	Weekday Rental 1-100 Persons		\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 25.00
	Weekday Rental 101-200 Persons		\$ 105.00	\$ 105.00	\$ 105.00	\$ 105.00	
	Weekend Rental 1-100 Persons		\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00	\$ 75.00
	Weekend Rental 101-200 Persons		\$ 110.00	\$ 110.00	\$ 110.00	\$ 110.00	
	Welcome Travelers Park						
	Weekday Rental 1-100 Persons		\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 25.00
	— Resident 101-200 Persons		105.00	105.00	105.00	105.00	
	Weekend Rental 1-100 Persons		\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00	\$ 75.00
	— Non-Resident 101-200 Persons		110.00	110.00	110.00	110.00	

Group Permit Fees (All Fees Subject to Sales Tax)

(All group permit requests exceeding 100 people requires a shelter rental)

Cappie's Landing Park			
— 100-300 Persons	35.00	35.00	35.00
— 301+ Persons	85.00	85.00	85.00
Carlin Weld Park			
— 100-300 Persons	50.00	50.00	50.00
— 301+ Persons	105.00	105.00	105.00
Cold Spring Creamery			
— 100-300 Persons	35.00	35.00	35.00
— 301+ Persons	85.00	85.00	85.00
Dorothy Carnes Park (Electricity)			
— 100-300 Persons	65.00	65.00	65.00
— 301+ Persons	120.00	120.00	120.00
Kanow Park			
— 100-300 Persons	50.00	50.00	50.00
— 301+ Persons	105.00	105.00	105.00
Korth Park-Elm Point Rd (Electricity)			
— 100-300 Persons	65.00	65.00	65.00
— 301+ Persons	120.00	120.00	120.00
Korth Park, Pavilion			
— 100-300 Persons	110.00	110.00	110.00

— 301+ Persons	—160.00	—160.00	—160.00
Korth Park, Pavilion and Kitchen			
— 100-300 Persons	—185.00	—185.00	—185.00
— 301+ Persons	—250.00	—250.00	—250.00
Pohlmann Park			
— 100-300 Persons	— 35.00	— 35.00	— 35.00
Rock Lake Park (Lower/Lakeside)			
— 100-300 Persons	— 65.00	— 65.00	— 65.00
Rock Lake Park (Upper/Hillside)			
— 100-300 Persons	— 50.00	— 50.00	— 50.00
— 301+ Persons	—105.00	—105.00	—105.00
Rock River Park			
— 100-300 Persons	— 35.00	— 35.00	— 35.00
Rome Pond Park			
— 100-300 Persons	— 50.00	— 50.00	— 50.00

RESOLUTION NO. 2023-

Accepting the Public Service Commission of Wisconsin (PSC) Broadband, Equity, Access and Deployment (BEAD) Local Planning Grant and amending the 2024 Administration department budget

Executive Summary

The Wisconsin Public Service Commission in 2023, provided planning grants to counties in the state to prepare for funds received via the federal bipartisan infrastructure law known as Broadband, Equity, Access and Deployment (BEAD) with allocation to Wisconsin being just over \$1 billion. On May 16, 2023 and June 6, 2023 the Broadband Working Group met, reviewed and approved Vision and Goals for the planning grant and recommended the following areas of focus in use of funds: Promotion/Marketing, Data Collection, Resource Tool Kit, GIS mapping and Gap Analysis.

As part of this grant process, if counties worked with their Regional Economic Development Organization in the grant process, additional planning funds would be allocated. In June of 2023 Jefferson County entered into a Memorandum of Understanding with the Madison Region Economic Partnership (MadREP) to provide support for the PSC BEAD Local Planning Grant. Under this MOU, Jefferson County is allocated \$20,171.15. This money can be given as a reimbursement for eligible activities.

Jefferson County Administration Department continues to do direct outreach to prepare for the BEAD Challenge Process. On April 22, 2024, the final BEAD challenge rules were published by the PSC. In anticipation of the challenge process, the Broadband Working Group on April 1, 2024 authorized a direct mailer to select addresses to verify their categorization as either BEAD eligible or ineligible.

On May 7, 2024, the Finance Committee reviewed the request from County Administration and recommended forwarding this resolution to the County Board to accept the PSC Bead Local Planning Grant and amend the 2024 budget for the Administration department.

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

WHEREAS, Jefferson County applied for and received \$20,171.15 in PSC BEAD Local Planning Grant Funds; and

WHEREAS, grant funding is available from the PSC and under the terms of the MOU signed with MadREP; and

NOW, THEREFORE, BE IT RESOLVED that the Administration Department is authorized to accept grant funding in the amount of \$20,171.15 to be reimbursed and the 2024 County Budget is amended accordingly.

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 05-07-2024

REVIEWED: Corporation Counsel:DHT ; Finance Director:

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

As of May 1, 2024

	Original Budget	Contract	Change orders	Revised contract	Actual	Variance
Construction Costs - Building Additions & Renovations	38,669,834.00	38,669,834.00	3,079,639.32	41,749,473.32	28,876,856.58	12,872,616.74
MIS Building Demolition & Parking Lot Construction	Future Project Below	Future Project Below				
Construction Contingency	3,750,000.00	3,750,000.00	(3,849,237.57)	(99,237.57)	-	(99,237.57)
BC#1 Site Work-Site Utilities	300,000.00	-		-		
Sub-Total	42,719,834.00	42,419,834.00	(769,598.25)	41,650,235.75	28,876,856.58	12,773,379.17
Design Fees (Including \$19k Reimburseables Allowance)	2,757,801.00	2,652,550.00	89,500.00	2,742,050.00	2,928,214.63	(186,164.63)
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	306,653.78	(156,653.78)
Temporary Office Space	300,000.00	300,000.00	(14,743.92)	285,256.08	483,371.66	(198,115.58)
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	260,300.40	(215,744.75)
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	-	-	-	-	12,521.92	(12,521.92)
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	2,225,248.87	200,813.13
Fixtures, Furnishings, & Equipment (Including Exterior)	1,000,000.00	1,000,000.00	850,000.00	1,850,000.00	1,405,268.97	444,731.03
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	5,918,455.92	1,058,848.95
Total	49,959,475.00	49,554,224.00	1,815,366.62	51,369,590.62	37,723,527.13	13,646,063.49
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)		(475,000.00)	(8,830,000.00)		
Designated Carryover from 2021	(2,635,000.00)	(2,635,000.00)		(2,635,000.00)		
Working Capital/Fund Balance	(2,969,475.00)	(2,969,475.00)	(1,100,000.00)	(4,069,475.00)		
Interest earned on bond proceeds			(400,000.00)	(400,000.00)		
Additional ARPA funding/PILT			(100,000.00)	(100,000.00)		
Bug Tussel bond guarantee fee			(216,000.00)	(216,000.00)		
Jail Assessment fees			(150,000.00)	(150,000.00)		
Designated Carryover from 2023			(2,000,000.00)	(2,000,000.00)		
Difference between project costs and funding sources	-	(405,251.00)	(2,625,633.38)	(3,030,884.38)		

Change orders and funding sources

	<u>Amount</u>	<u>Contingency</u>	<u>Interest on bonds</u>	<u>Bug Tussel fee</u>	<u>ARPA - PILT</u>	<u>ARPA - additional</u>	<u>Jail assessment</u>
Original budget		3,750,000.00	-	-	-	-	-
Additional funding sources		-	400,000.00	216,000.00	100,000.00	475,000.00	150,000.00
1 Earthwork - \$300,000 budgeted	432,010.58	(132,010.58)	-	-	-	-	-
2 Single Ply Membrane (SRS)	69,919.60	(69,919.60)	-	-	-	-	-
3 Parking lot lights	(31,542.30)	31,542.30	-	-	-	-	-
4 A/V work	346,653.97	(346,653.97)	-	-	-	-	-
5 Cast stone/IMP panels	206,058.89	(206,058.89)	-	-	-	-	-
6 Value engineering	(106,050.00)	106,050.00	-	-	-	-	-
7 COC/CS work	74,742.05	(74,742.05)	-	-	-	-	-
8 Temporary heat	4,389.09	(4,389.09)	-	-	-	-	-
9 NE earthwork	13,720.25	(13,720.25)	-	-	-	-	-
10 1000 KW generator	2,961.73	(2,961.73)	-	-	-	-	-
11 Plumbing work	2,444.71	(2,444.71)	-	-	-	-	-
12 Jail recreation yard	182,080.47	(32,080.47)	-	-	-	-	(150,000.00)
13 Increase sump basin size	7,772.58	(7,772.58)	-	-	-	-	-
14 Jail recreation yard	215,436.25	(215,436.25)	-	-	-	-	-
15 delete VAV	(5,881.41)	5,881.41	-	-	-	-	-
16 Boiler upsize/louvers	116,166.01	(116,166.01)	-	-	-	-	-
17 Earthwork/plumbing	47,681.95	(47,681.95)	-	-	-	-	-
18 Earthwork/AT&T	17,928.06	(17,928.06)	-	-	-	-	-
19 Plumbing work	15,393.69	(15,393.69)	-	-	-	-	-
20 Electric work for satellite offices	211,512.00	(211,512.00)	-	-	-	-	-
21 LEC roof	16,930.79	(16,930.79)	-	-	-	-	-
22 Owner allowances	26,605.61	-	-	-	-	-	-
23 Plumbing work (Monona)	(3,962.81)	3,962.81	-	-	-	-	-
24 Owner allowances	5,898.50	-	-	-	-	-	-
25 Drywall and Steel Studs	(14,544.00)	14,544.00	-	-	-	-	-
26 Demo/Masonry/Electric	27,180.62	(27,180.62)	-	-	-	-	-
27 MC cable credit	(35,602.50)	35,602.50	-	-	-	-	-
28 Reuse 5" sanitary sewer	36.07	(36.07)	-	-	-	-	-
29 Concrete/plumbing/HVAC	12,656.65	(12,656.65)	-	-	-	-	-
30 Owner allowances	24,840.06	-	-	-	-	-	-
31 Floor drains	1,508.77	(1,508.77)	-	-	-	-	-
32 CCAP changes	19,273.64	(19,273.64)	-	-	-	-	-
33 TP dispensers	(2,061.41)	2,061.41	-	-	-	-	-
34 Steel plate masonry reinforcing	2,483.20	(2,483.20)	-	-	-	-	-
35 Plumbing work	(9,366.35)	9,366.35	-	-	-	-	-
36 Owner allowances	21,988.38	-	-	-	-	-	-
37 Fuel tank enclosure/hose bib	63,891.26	(63,891.26)	-	-	-	-	-
38 Demo hearing room wall	6,459.22	(6,459.22)	-	-	-	-	-
39 Jail threshold speakers	10,489.34	(10,489.34)	-	-	-	-	-
40 Additional bentonite grout	9,616.02	(9,616.02)	-	-	-	-	-
41 Replace exterior faucet	537.84	(537.84)	-	-	-	-	-
42 Door/hardware changes	1,470.98	(1,470.98)	-	-	-	-	-
43 Owner allowances	15,885.38	-	-	-	-	-	-
44 Steel plate masonry reinforcing	73,384.20	(73,384.20)	-	-	-	-	-
45 Roof conditions consultant	5,669.64	(5,669.64)	-	-	-	-	-
46 Detention hardware	2,326.11	(2,326.11)	-	-	-	-	-
47 LEC restroom - ADA	38,390.74	(38,390.74)	-	-	-	-	-
48 HVAC work	50,557.64	(50,557.64)	-	-	-	-	-
49 Room signage	16,932.96	(16,932.96)	-	-	-	-	-
50 Gun Cabinet	1,781.53	(1,781.53)	-	-	-	-	-
51 Steel framing for rooftop AHUs	72,632.27	(72,632.27)	-	-	-	-	-
52 Detention door locksets	19,924.87	(19,924.87)	-	-	-	-	-
53 Misc steel	1,050.70	(1,050.70)	-	-	-	-	-
54 Masonry/Duct work	12,396.30	(12,396.30)	-	-	-	-	-
55 Sanitary replacement	15,982.56	(15,982.56)	-	-	-	-	-
56 Terrazzo	309,645.30	(99,645.30)	-	-	-	-	-
57 Plumbing/Masonry	25,989.34	(25,989.34)	-	-	-	-	-
58 Basement improvements	82,845.30	(82,845.30)	-	-	-	-	-
59 Owner allowances	27,379.20	-	-	-	-	-	-
60 Steel/Masonry	26,844.25	(26,844.25)	-	-	-	-	-
61 Plumbing	2,244.71	(2,244.71)	-	-	-	-	-
62 ROD countertops	6,954.41	(6,954.41)	-	-	-	-	-
63 Duct relocation	2,679.07	(2,679.07)	-	-	-	-	-
64 Roller hangers above LL caged area	2,594.66	(2,594.66)	-	-	-	-	-
65 Extend west wall of MIS server room	2,110.77	(2,110.77)	-	-	-	-	-
66 Storm sewer	95,349.74	(95,349.74)	-	-	-	-	-
67 Changes to detention hardware	13,409.47	(13,409.47)	-	-	-	-	-
68 Sanitary sewer connection	3,767.97	(3,767.97)	-	-	-	-	-
69 Landscaping	20,634.93	(20,634.93)	-	-	-	-	-
70 Planters credit	(15,150.00)	15,150.00	-	-	-	-	-
71 Fire protection at LEC	10,978.29	(10,978.29)	-	-	-	-	-
72 Changes to green roof	33,460.64	(33,460.64)	-	-	-	-	-
73 Changes to UPS	21,008.86	(21,008.86)	-	-	-	-	-
74 Adjustments to server walls	1,172.42	(1,172.42)	-	-	-	-	-
75 Landscaping	4,778.66	(4,778.66)	-	-	-	-	-
76 Site utilities	13,706.99	(13,706.99)	-	-	-	-	-
77 Terazzo in lobby area	1,918.31	(1,918.31)	-	-	-	-	-
78 Plumbing	1,260.81	(1,260.81)	-	-	-	-	-
79 County board room floor prep	12,244.33	(12,244.33)	-	-	-	-	-
80 Flush existing water lateral	1,560.45	(1,560.45)	-	-	-	-	-
81 Reinstall wire partitions	7,602.51	(7,602.51)	-	-	-	-	-
82 various changes	26,004.98	(26,004.98)	-	-	-	-	-
83 Lower floor drains at receiving cells	3,836.63	(3,836.63)	-	-	-	-	-

Change orders and funding sources

	<u>Amount</u>	<u>Contingency</u>	<u>Interest on bonds</u>	<u>Bug Tussel fee</u>	<u>ARPA - PILT</u>	<u>ARPA - additional</u>	<u>Jail assessment</u>
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 Deductible	(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)	-	-	-	-	-
108 Female Huber Dorm Floor	4,802.02	(4,802.02)	-	-	-	-	-
109 Resilient base	1,282.69	(1,282.69)	-	-	-	-	-
110 Court reporter stations	16,217.62	(16,217.62)	-	-	-	-	-
111 Child support camera	5,515.67	(5,515.67)	-	-	-	-	-
112 Isolation valves	3,032.96	(3,032.96)	-	-	-	-	-
113 Jail lighting and UPS upgrades	154,335.79	(154,335.79)	-	-	-	-	-
114 Relocate sewer vent	435.28	(435.28)	-	-	-	-	-
115 Courtroom changes	20,598.59	(20,598.59)	-	-	-	-	-
116 Courtroom changes	14,668.23	(14,668.23)	-	-	-	-	-
117 HVAC work	12,687.19	(12,687.19)	-	-	-	-	-
118 HVAC work	2,762.43	(2,762.43)	-	-	-	-	-
119 Masonry work	589.96	(589.96)	-	-	-	-	-
120 Fire protection	2,104.53	(2,104.53)	-	-	-	-	-
121 Painting/Staining	4,984.08	(4,984.08)	-	-	-	-	-
122 Temp ceiling at jail	4,662.62	(4,662.62)	-	-	-	-	-
123 Courtroom changes	28,380.42	(28,380.42)	-	-	-	-	-
124 Jail ceiling work	63,888.21	(63,888.21)	-	-	-	-	-
125 Sidewalk extension	93,819.46	(93,819.46)	-	-	-	-	-
126 Cameras at Huber	4,028.04	(4,028.04)	-	-	-	-	-
Subtotal - Maas Construction	3,079,639.32	(3,162,175.57)	-	-	-	-	(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	(3,849,237.57)	(400,000.00)	(216,000.00)	(100,000.00)	(475,000.00)	(150,000.00)
Net contingency remaining		(99,237.57)					

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	(1,870,000)	265,000	265,000	265,000	Completed	Match for broadband expansion grants
295,000	(93,259)	201,741	201,741	96,017	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	107,668	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	113,996	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	265,255	Jul-24	Technology purchases to support remote work for COVID mitigation or operational recovery
195,000	(95,000)	100,000	100,000	82,676	Dec-24	Increase part time mental health nurse in Jail to full time
250,000	-	250,000	250,000	247,100	Completed	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	8,527,283	Oct-24	Replace HVAC system in County Courthouse, Sheriff complex, and Jail to improve ventilation
-	250,000	250,000	250,000	250,000	Completed	Replace roof at Courthouse, Sheriff complex, and Jail
350,000	(350,000)	-	-	-	Completed	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	72,795	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)	-	-	-	Completed	Psychotherapist position for ATC/DTC (housed in HS)
200,000	(200,000)	-	-	-	Completed	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	Completed	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	129,751	Dec-24	Recruitment and Retention Specialist
-	325,000	325,000	-	-	Dec-24	Interurban Trail Grant Match
-	425,000	425,000	-	-	Dec-24	Highway projects (bridge) match
200,000	(42,000)	158,000	158,000	126,615	Dec-24	Clean Water initiatives
16,339,000	126,385	16,465,385	15,715,385	13,775,659		Total committed/spent to date

April 21, 2024

Mr. Tim Freitag
City Administrator
City of Jefferson
317 S. Main Street
Jefferson, WI 53549

Mr. Ben Wehmeier
County Administrator
Jefferson County
311 S. Center Avenue
Jefferson, WI 53549

Subject: Food & Beverage Innovation Campus – Land Interests

Dear Tim and Ben:

The intent of this letter is to detail the remaining land interests to be resolved at the Food & Beverage Innovation Campus, a cooperative effort between the City and County to provide a home for industrial activity in the area. The campus is located immediately North of Business Highway 26 and south of Collins Road, straddling the STH 26 Bypass. The first phase is being constructed in 2024 to accommodate a 100-acre site for Kikkoman. Future development in the area is anticipated, and the necessary street and utility infrastructure is currently being constructed to support that growth.

The list below and the attached map is intended to summarize both the current landowners and proposed interest holders for the 2024 build-out of the campus. Several land transactions have already occurred earlier this calendar year, utilizing two certified survey maps earlier this calendar year (CSM #6448 and CSM #6456, respectively).

1. Outlot 1 of CSM #6448 (Current Owner: Jefferson County, Interested Party: City of Jefferson): The parcel will almost entirely be occupied by the eastern stormwater management pond, which is anticipated to be operated and maintained by the City. We recommend the entire parcel be transferred to the City.
2. Lot 2 of CSM #6448 (Current Owner: Jefferson County or Kikkoman, Interested Party: Jefferson Utilities): In creating a bypass drainage swale, the only suitable place for electric and communication utilities is on the east side of the roadway (also being the western edge of Lot 2). We recommend a 10-foot utility easement be provided on the western edge of the parcel.
3. Lot 2 of CSM #6448 (Current Owner: Jefferson County or Kikkoman, Interested Party: Kikkoman): The original CSM created a 20-foot-wide stormwater easement roughly following the eastern edge of the parcel. This is no longer

needed, due to the creation of a bypass drainage swale following the street network. We recommend the 20-foot stormwater easement be released.

4. Outlot 1 of CSM #6456 (Current Owner: Jefferson County, Interested Party: City of Jefferson): The portion of this parcel north of the creek will almost entirely be occupied by the western stormwater management pond and the sanitary sewer pumping station, both of which are anticipated to be operated and maintained by the City. We recommend the portion north of the creek be transferred to the City, or an easement be provided. The area south of the creek can remain under the complete control of the County.
5. Unplatted lands at the south end of Industrial Avenue (Current Owner: City of Jefferson, Interested Party: Jefferson County): This parcel is largely undevelopable due to its narrow “flagpole” connecting to Industrial Avenue and wetlands covering much of the southern portion. The land is currently used by the adjacent Jefferson County Parks Department operation as an informal driveway. We recommend the entire parcel be transferred to Jefferson County.

Jefferson Utilities has requested some additional generic utility easements to allow them to better serve both the Kikkoman site and future potential tenants. These include easements on existing lands that are owned by Jefferson County, and are summarized below:

Lot 1 of CSM #6456 (County) –The northerly, westerly, and southerly, 10 feet, respectively, of the entire parcel.

Lot 2 of CSM #6456 (County) – both the southerly and westerly 10 feet, respectively, of the entire parcel.

Lot 3 of CSM #6456 (County) – the southerly 10 feet of the entire parcel.

Outlot 1 of CSM #6456 (County) – the northerly 10 feet of the entire parcel.

Other items that are not immediately necessary, but submitted for City and County consideration, include both the existing and proposed multi-use paths. After the 2024 construction, all trails will be located either on Jefferson County property or City right-of-way. We recommend one party be responsible for maintenance items (snow plowing, pavement patching, etc.), as well as future replacements efforts. Even though these tasks are likely several decades away, it will provide for easier planning and budgeting if one party is responsible.

Please feel free to contact us with any questions or comments regarding this review.

Very truly yours,
TOWN & COUNTRY ENGINEERING, INC.



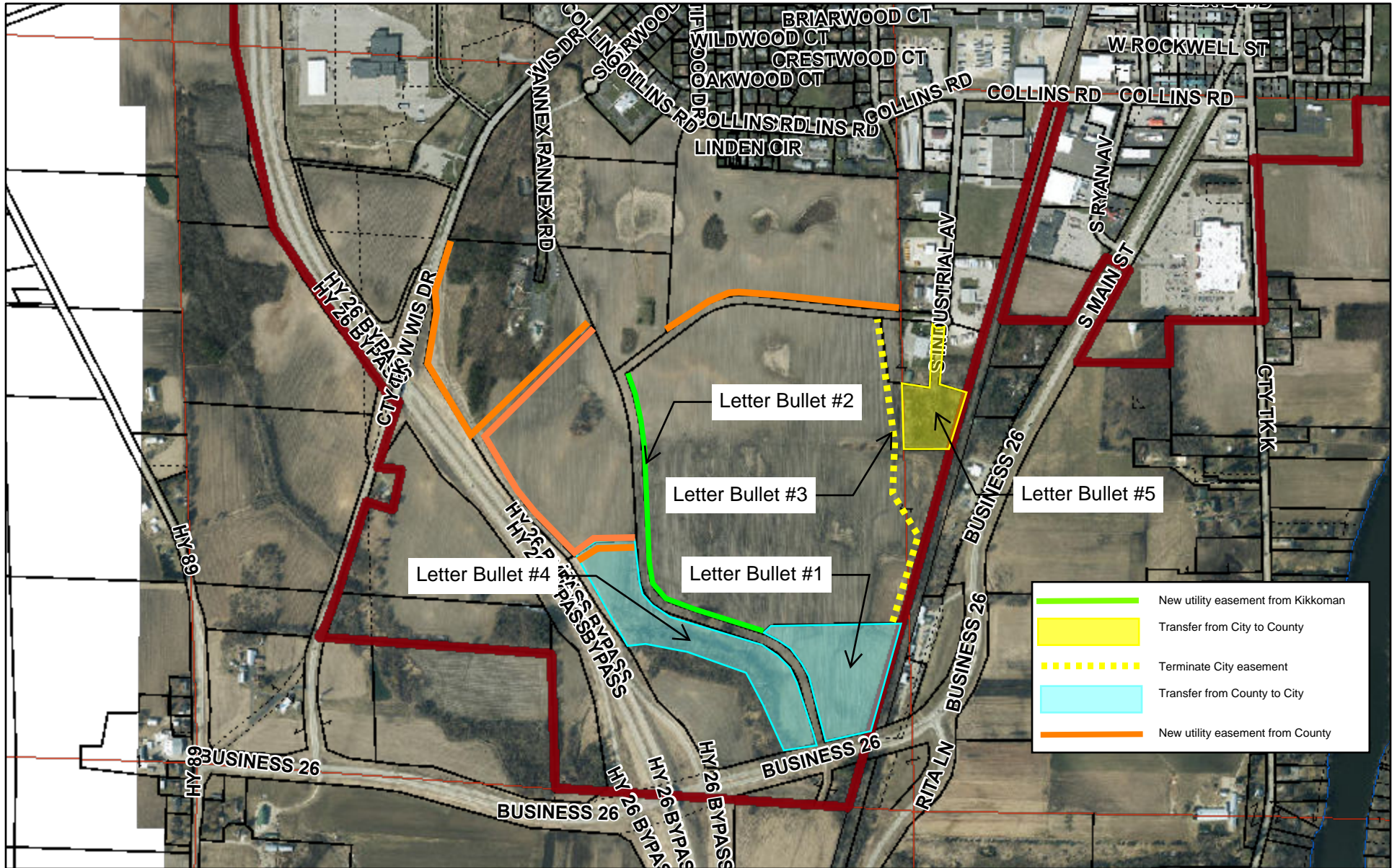
Brian R. Berquist, P.E.
President

cc: Mr. Todd Clark, City of Jefferson, Public Works Director (*via email*)
Ms. Deb Reinbold, ThriveED/Jefferson County Economic Development
Consortium, President/Executive Director (*via email*)

BRB:brb

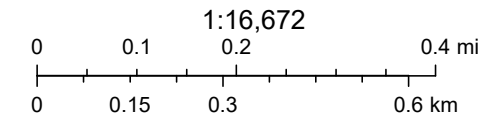
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City of Jefferson



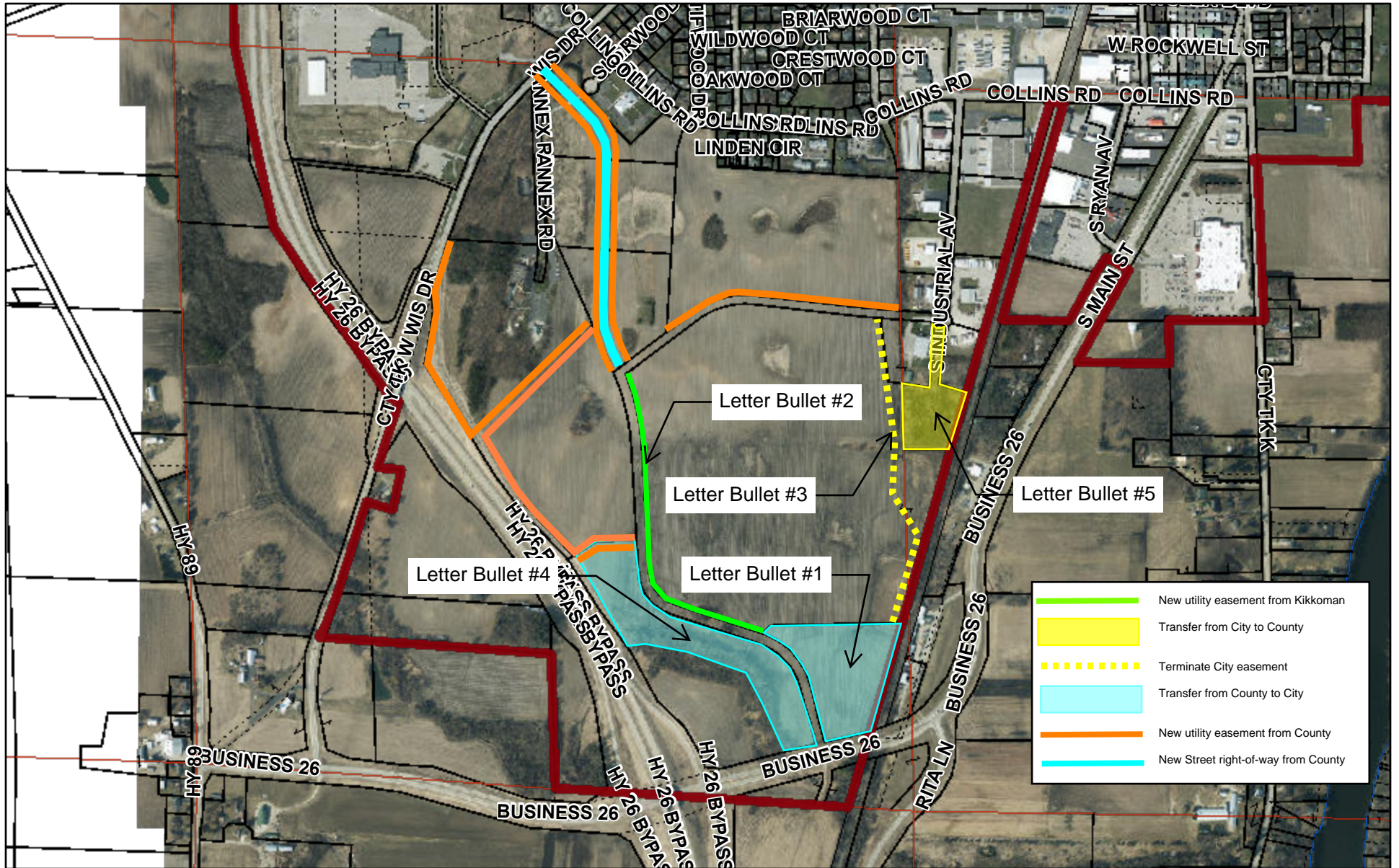
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|-------------------|-----------------------------|-----------------|------------------------|
| Tax Parcels | Old Lot/Meander Lines | — Section Lines | ▭ Municipal Boundaries |
| Parcel Lines | — Rail Right of Ways | — Surface Water | |
| Property Boundary | — Road Right of Ways | — Map Hooks | |



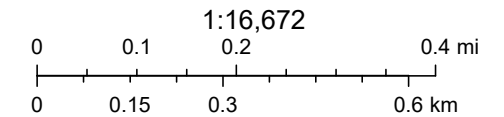
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City of Jefferson



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|-------------------|-----------------------------|-------------------|---|
| Tax Parcels | Old Lot/Meander Lines | --- Section Lines | Municipal Boundaries |
| Parcel Lines | — Rail Right of Ways | — Surface Water | |
| Property Boundary | — Road Right of Ways | — Map Hooks | |

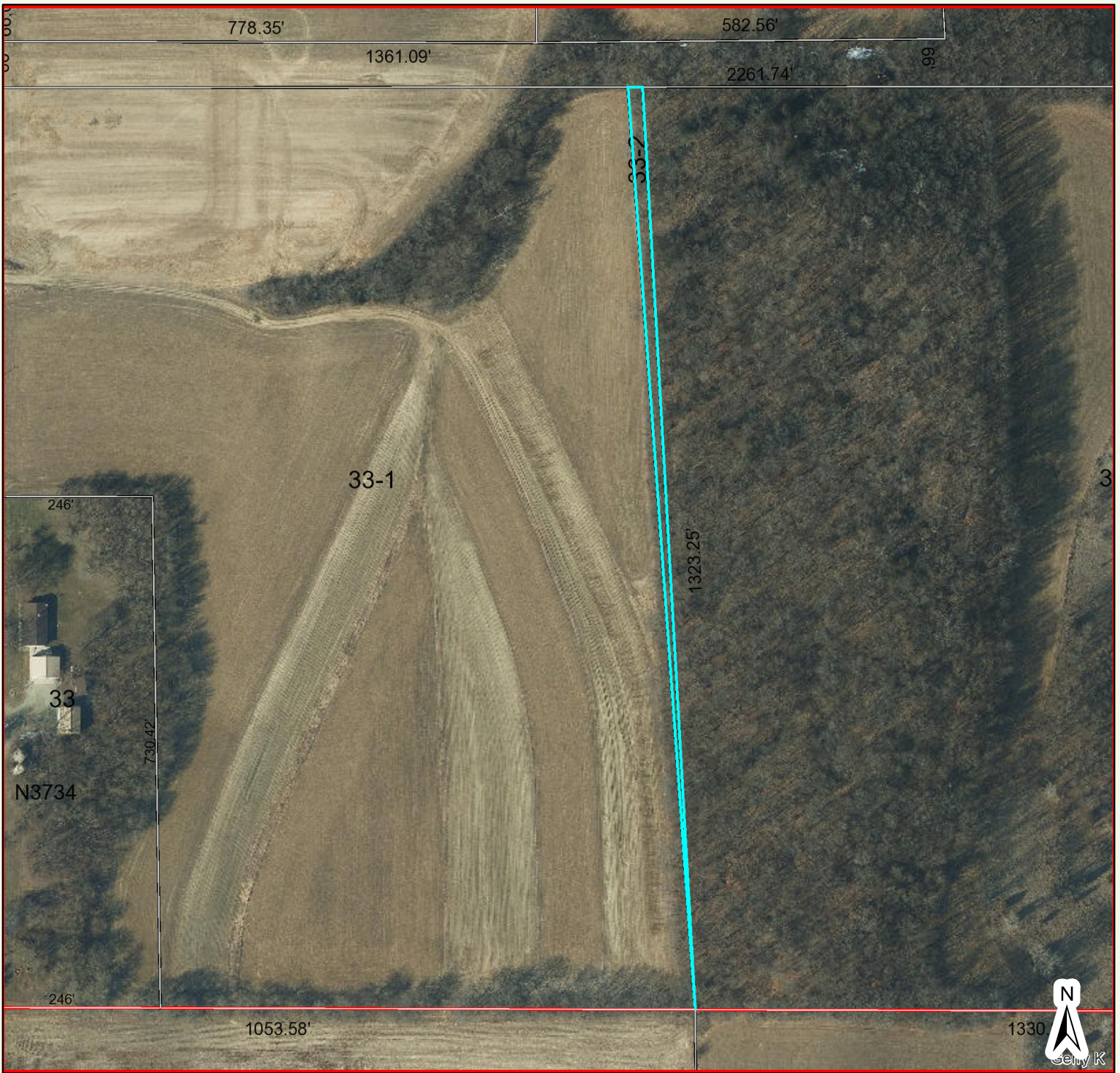


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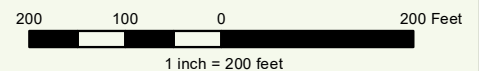
Properties on 2021-2 Judgment List - NOT SOLD

3	014-0614-1833-002	Town of Jeffers on	No Parcel Address STRIP CREATED 2018	Otto Redlich 854 Lake St Oshkosh WI 54091	Otto Redlich	Sealed Bid Round #1- no bids Sealed Bid Round #2 – no bids
Small Strip- Assessed Value \$800						
Est Fair Market Value \$800						
9	171-0516-2234-013	Village of Palmyra	No Parcel Address	US Bank Trust NA c/o Hudson Homes Mgmt LLC 3707 Regent Blvd Ste 200 Irving TX 75063	US Bank Trust NA	Sealed Bid Round #1- no bids Sealed Bid Round #2 – no bids
Triangle Shaped property – wooded						
<u>Assessed Value</u> \$4,400						
<u>Est Fair Market Value</u> \$5,200						

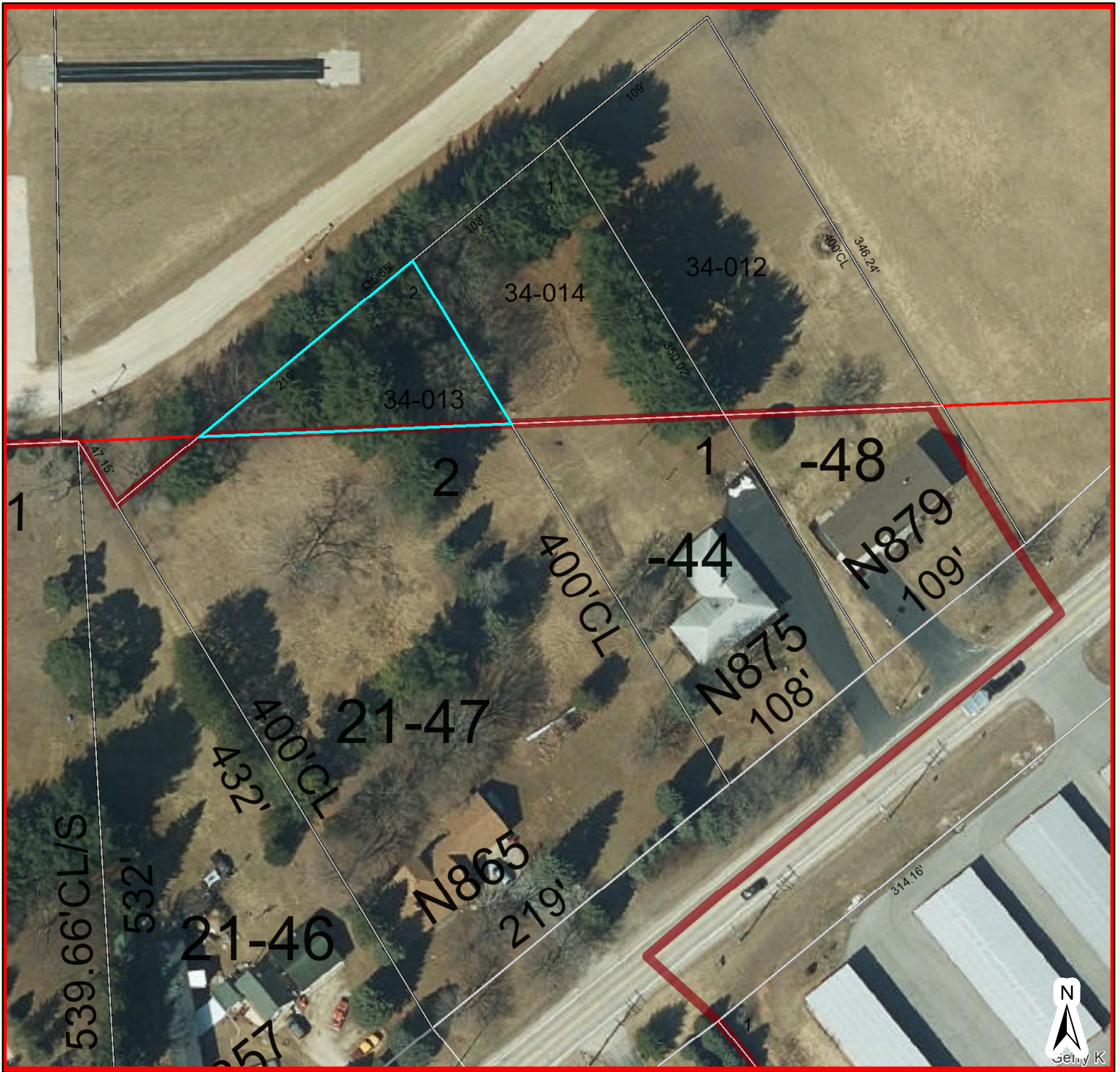
#3 Map PIN 014-0614-1833-002



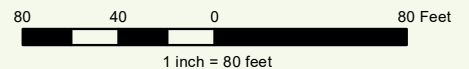
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|---------------------|-----------------------|--|--------------------|-------------|
| | Tax Parcels | | Rail Right of Ways | Tax Parcels |
| | Municipal Boundaries | | Road Right of Ways | |
| Parcel Lines | | | | |
| | Property Boundary | | Section Lines | |
| | Old Lot/Meander Lines | | Surface Water | |
| | Map Hooks | | Map Hooks | |



#9 Map PIN 171-0516-2234-013



- | | | | | |
|---|-----------------------|---|--------------------|-------------|
|  | Tax Parcels |  | Rail Right of Ways | Tax Parcels |
|  | Municipal Boundaries |  | Road Right of Ways | |
| Parcel Lines | | | | |
|  | Property Boundary |  | Section Lines | |
|  | Old Lot/Meander Lines |  | Surface Water | |
|  | Map Hooks | | | |



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Jefferson County
FLEXIBLE PERIOD REPORT

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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	-158,454.18		-475,362.53	25.0%
12201 412100 Sales Taxes From County	-160	0	-160	-33.56		-126.44	21.0%
12201 424001 22218 Federal Grants	-50,000	0	-50,000	.00		-50,000.00	.0%
12201 451004 Garnishment Fees	0	0	0	-45.00		45.00	.0%
12201 451005 Child Support Fees	-700	0	-700	-162.00		-538.00	23.1%
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	-2,945.84		-17,054.16	14.7%
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	-602.00		-398.00	60.2%
12202 451045 Employee Premiums	-470,000	0	-470,000	-128,010.24		-341,989.76	27.2%
TOTAL General Fund	-1,178,737	-15,000	-1,193,737	-290,252.82		-903,483.89	%
TOTAL REVENUES	-1,178,737	-15,000	-1,193,737	-290,252.82		-903,483.89	

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FROM 2024 01 TO 2024 03

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	59,907.70		177,376.17	25.2%
12201 511210 Wages-Regular	185,230	0	185,230	46,092.39		139,137.26	24.9%
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	7,630.83		23,551.05	24.5%
12201 512142 Retirement (Employer)	29,722	0	29,722	7,313.97		22,407.75	24.6%
12201 512144 Health Insurance	65,832	0	65,832	17,516.60		48,315.08	26.6%
12201 512145 Life Insurance	160	0	160	42.99		117.45	26.8%
12201 512151 HSA Contribution	2,907	0	2,907	.00		2,907.22	.0%
12201 512153 HRA Contribution	0	0	0	758.18		-758.18	.0%
12201 512173 Dental Insurance	4,344	0	4,344	1,267.00		3,077.00	29.2%
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	1,153.11		1,446.89	44.4%
12201 531312 Office Supplies	2,600	0	2,600	2,057.70		542.30	79.1%
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	311.55		688.45	31.2%
12201 571004 IP Telephony Allocation	602	0	602	150.51		451.49	25.0%
12201 571005 Duplicating Allocation	14	0	14	3.51		10.49	25.1%
12201 571009 MIS PC Group Allocation	13,799	0	13,799	3,449.76		10,349.24	25.0%
12201 571010 MIS Systems Grp Alloc(ISIS)	4,625	0	4,625	1,156.26		3,468.74	25.0%
12201 591519 Other Insurance	4,569	0	4,569	1,002.03		3,566.94	21.9%
12202 Dental Insurance Allocation							
12202 599982 Retiree Dental Claims	12,000	0	12,000	1,658.60		10,341.40	13.8%
12202 599984 Cobra Dental Claims	6,000	0	6,000	.00		6,000.00	.0%

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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	6,087.54		17,912.46	25.4%
12202 599989 Employee Dental Claims	450,300	0	450,300	86,437.86		363,862.14	19.2%
12202 599992 Administrative Dental Retiree	1,700	0	1,700	302.46		1,397.54	17.8%
TOTAL General Fund	1,178,737	15,000	1,193,737	282,479.28		911,257.43	%
TOTAL EXPENSES	1,178,737	15,000	1,193,737	282,479.28		911,257.43	

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Jefferson County
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FROM 2024 01 TO 2024 03

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	381,767.67		1,145,302.95	25.0%
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	-94,787.62		-140,212.38	40.3%
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	-100.00		-300.00	25.0%
13201 481001 Interest & Dividends	-1,500,000	0	-1,500,000	-745,349.60		-754,650.40	49.7%
13201 481004 Fair Market Value Adjustment	0	0	0	7,971.08		-7,971.08	.0%
13201 486004 Miscellaneous Revenue	0	0	0	-2,705.04		2,705.04	.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	-7,250.00		-26,750.00	21.3%
TOTAL General Fund	-324,329	0	-324,329	-524,203.92		199,874.54	%
TOTAL REVENUES	-324,329	0	-324,329	-524,203.92		199,874.54	

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Jefferson County
FLEXIBLE PERIOD REPORT

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FROM 2024 01 TO 2024 03

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	21,086.00		63,258.00	25.0%
13201 511210 Wages-Regular	64,861	0	64,861	18,699.40		46,161.85	28.8%
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	2,707.42		7,922.80	25.5%
13201 512142 Retirement (Employer)	10,400	0	10,400	2,677.96		7,721.67	25.8%
13201 512144 Health Insurance	37,376	0	37,376	9,177.16		28,198.49	24.6%
13201 512145 Life Insurance	9	0	9	5.15		4.21	55.0%
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	773.21		1,545.19	33.4%
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	447.67		6,552.33	6.4%
13201 531312 Office Supplies	2,901	0	2,901	213.20		2,687.65	7.3%
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	174.20		75.80	69.7%
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	69.94		430.06	14.0%
13201 571004 IP Telephony Allocation	482	0	482	120.51		361.49	25.0%
13201 571005 Duplicating Allocation	23	0	23	5.76		17.24	25.0%
13201 571009 MIS PC Group Allocation	10,353	0	10,353	2,588.25		7,764.75	25.0%
13201 571010 MIS Systems Grp Alloc(ISIS)	1,942	0	1,942	485.49		1,456.51	25.0%
13201 591519 Other Insurance	1,531	0	1,531	352.17		1,178.87	23.0%
13201 593256 Bank Charges	1,500	0	1,500	349.05		1,150.95	23.3%
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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Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2024 01 TO 2024 03

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	162.17		4,837.83	3.2%
TOTAL General Fund	324,329	0	324,329	72,531.55		251,797.83	%
TOTAL EXPENSES	324,329	0	324,329	72,531.55		251,797.83	

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Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2024 01 TO 2024 03

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	-31,052.61		-93,157.77	25.0%
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	-67.80		-932.20	6.8%
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	-3,854.30		-9,145.70	29.6%
11301 455003 Non-IVD Service Fees	-735	0	-735	-175.00		-560.00	23.8%
TOTAL General Fund	-1,310,868	0	-1,310,868	-35,149.71		-1,275,718.34	%
TOTAL REVENUES	-1,310,868	0	-1,310,868	-35,149.71		-1,275,718.34	

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FROM 2024 01 TO 2024 03

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	309,764	0	309,764	80,962.93		228,801.47	26.1%
11301 511210 Wages-Regular	554,338	0	554,338	130,626.82		423,711.15	23.6%
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	15,279.64		48,462.39	24.0%
11301 512142 Retirement (Employer)	61,106	0	61,106	14,459.93		46,646.05	23.7%
11301 512144 Health Insurance	159,907	0	159,907	33,561.78		126,345.46	21.0%
11301 512145 Life Insurance	257	0	257	82.45		174.42	32.1%
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	2,514.11		7,645.09	24.7%
11301 521255 Paper Service	9,000	0	9,000	1,628.00		7,372.00	18.1%
11301 521256 Genetic Tests	6,000	0	6,000	1,246.25		4,753.75	20.8%
11301 521296 Computer Support	2,150	0	2,150	1,432.88		717.12	66.6%
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	4.39		295.61	1.5%
11301 531311 Postage & Box Rent	21,000	0	21,000	4,803.12		16,196.88	22.9%
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	415.55		2,784.45	13.0%
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	549.25		350.75	61.0%
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	240.50		209.50	53.4%
11301 532325 Registration	4,070	0	4,070	618.30		3,451.70	15.2%
11301 532332 Mileage	750	0	750	246.56		503.44	32.9%
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	816.10		3,183.90	20.4%
11301 571004 IP Telephony Allocation	3,132	0	3,132	783.00		2,349.00	25.0%
11301 571005 Duplicating Allocation	91	0	91	22.74		68.26	25.0%
11301 571009 MIS PC Group Allocation	29,580	0	29,580	7,395.00		22,185.00	25.0%

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Jefferson County
FLEXIBLE PERIOD REPORT

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FROM 2024 01 TO 2024 03

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	2,544.24		7,632.76	25.0%
11301 591519 Other Insurance	9,172	0	9,172	2,046.54		7,125.02	22.3%
TOTAL General Fund	1,310,868	0	1,310,868	305,904.80		1,004,963.25	%
TOTAL EXPENSES	1,310,868	0	1,310,868	305,904.80		1,004,963.25	

JEFFERSON COUNTY
Revenues collected as of March 31

DEPT NAME	2024 REVISED	2024 ACTUALS	%COLLECTED	2023 REVISED	2023 ACTUALS	%COLLECTED	2022 REVISED	2022 ACTUALS	%COLLECTED
Administration Total	\$ (1,992,917.00)	\$ (140,108.17)	7%	\$ (3,253,177.00)	\$ (151,553.45)	5%	\$ (1,484,275.00)	\$ (144,083.76)	10%
Capital Projects and Debt Total	(4,061,985.00)	(1,098,995.33)	27%	(12,384,243.00)	(1,347,150.67)	11%	(3,881,718.00)	(911,642.88)	23%
Central Services Total	(1,069,211.00)	(261,802.74)	24%	(985,653.00)	(245,463.15)	25%	(1,004,283.00)	(250,174.02)	25%
Child Support Total	(1,310,868.00)	(35,149.71)	3%	(1,235,122.00)	(53,617.47)	4%	(1,222,826.00)	(42,131.57)	3%
Clerk of Courts Total	(3,325,255.00)	(584,104.94)	18%	(3,272,999.00)	(746,043.10)	23%	(2,969,613.00)	(650,100.70)	22%
Corporation Counsel Total	(500,689.00)	(125,172.21)	25%	(488,185.00)	(129,608.36)	27%	(447,736.00)	(112,134.63)	25%
County Board Total	(513,039.00)	(128,360.96)	25%	(485,639.00)	(121,486.78)	25%	(516,744.00)	(129,185.94)	25%
County Clerk Total	(438,109.00)	(127,889.55)	29%	(414,523.00)	(92,666.45)	22%	(429,259.00)	(100,036.96)	23%
District Attorney Total	(1,030,146.00)	(217,091.43)	21%	(1,034,908.00)	(224,440.40)	22%	(1,089,327.00)	(209,535.39)	19%
Economic Development Total	(574,635.00)	(202,061.50)	35%	(487,082.00)	(211,753.50)	43%	(560,776.00)	(208,157.50)	37%
Emergency Management Total	(251,895.00)	(42,766.89)	17%	(256,391.00)	(34,701.03)	14%	(3,711,401.00)	(28,929.57)	1%
Fair Park Total	(1,940,507.00)	(72,924.65)	4%	(2,008,699.00)	(144,457.44)	7%	(2,499,011.00)	(75,238.52)	3%
Finance Department Total	(1,178,737.00)	(290,252.82)	25%	(1,160,790.00)	(329,151.01)	28%	(1,031,351.00)	(268,504.59)	26%
General Revenues & Expenditure Total	(49,999.00)	2,756,334.30	-5513%	636,379.00	2,183,650.16	343%	(102,785.00)	2,354,332.71	-2291%
Health Department Total	(2,023,393.00)	(279,582.84)	14%	(2,032,380.00)	(305,283.35)	15%	(2,490,062.00)	(262,185.30)	11%
Highway Department Total	(12,447,176.00)	(3,308,227.11)	27%	(13,691,556.00)	(3,030,178.34)	22%	(11,875,419.00)	(2,576,523.14)	22%
Human Resources Total	(753,389.00)	(158,101.59)	21%	(731,756.00)	(157,150.89)	21%	(632,811.00)	(138,881.87)	22%
Human Services Department Total	(40,481,433.00)	(3,290,990.34)	8%	(36,683,238.00)	(3,428,531.58)	9%	(29,856,318.00)	(3,502,038.27)	12%
Internal Service Funds Total	(2,591,004.00)	(595,751.79)	23%	(2,433,439.00)	(538,065.19)	22%	(2,010,781.00)	(469,591.75)	23%
Land & Water Conservation Total	(1,019,812.00)	(193,300.03)	19%	(1,038,626.00)	(238,844.18)	23%	(831,513.00)	(212,510.81)	26%
Land Information Total	(728,594.00)	(174,333.68)	24%	(609,521.00)	(131,942.95)	22%	(575,921.00)	(134,129.56)	23%
Library Total	(1,194,080.00)	(298,519.98)	25%	(1,179,470.00)	(294,867.51)	25%	(1,158,411.00)	(289,602.78)	25%
Medical Examiner Total	(397,209.00)	(79,236.04)	20%	(364,329.00)	(75,567.77)	21%	(344,967.00)	(80,712.85)	23%
Parks Department Total	(2,010,427.00)	(577,331.09)	29%	(1,357,549.00)	(333,051.96)	25%	(2,863,422.00)	(230,747.77)	8%
Planning And Zoning Total	(755,318.00)	(159,473.44)	21%	(736,737.00)	(149,587.89)	20%	(660,363.00)	(131,594.57)	20%
Register Of Deeds Total	(390,105.00)	(57,250.97)	15%	(351,488.00)	(74,734.61)	21%	(354,991.00)	(131,080.77)	37%
Sheriff Department Total	(18,382,021.00)	(4,114,020.95)	22%	(18,275,038.00)	(4,203,601.60)	23%	(15,843,687.00)	(3,814,978.90)	24%
Treasurer Total	(324,329.00)	(524,203.92)	162%	(309,068.00)	(729,743.21)	236%	(297,493.00)	645,353.28	-217%
UW Extension Total	(331,991.00)	(78,983.34)	24%	(294,381.00)	(72,143.94)	25%	(276,274.00)	(67,766.27)	25%
Veterans Services Total	(322,081.00)	(67,238.39)	21%	(291,193.00)	(91,938.39)	32%	(293,697.00)	(69,149.22)	24%
Grand Total	\$ (102,390,354.00)	\$ (14,526,892.10)	14%	\$ (107,210,801.00)	\$ (15,503,676.01)	14%	\$ (91,317,235.00)	\$ (12,241,663.87)	13%

JEFFERSON COUNTY
Expenditures as of March 31

DEPT NAME	2024 REVISED	2024 ACTUALS	%SPENT	2023 REVISED	2023 ACTUALS	%SPENT	2022 REVISED	2022 ACTUALS	%SPENT
Administration Total	\$ 2,464,029.00	\$ 500,849.56	20%	\$ 3,603,386.00	\$ 166,708.11	5%	\$ 1,579,439.00	\$ 152,339.68	10%
Capital Projects and Debt Total	4,531,472.00	8,463,509.33	187%	49,331,476.00	15,873,210.08	32%	12,595,536.00	3,943,237.01	31%
Central Services Total	1,281,927.00	267,134.55	21%	1,198,368.00	187,756.07	16%	1,221,117.00	227,466.45	19%
Child Support Total	1,310,868.00	305,904.80	23%	1,235,122.00	303,639.99	25%	1,222,825.00	304,965.26	25%
Clerk of Courts Total	3,338,601.00	752,576.67	23%	3,272,999.00	685,989.14	21%	3,069,480.00	611,876.06	20%
Corporation Counsel Total	500,690.00	108,355.97	22%	488,187.00	105,445.13	22%	447,736.00	104,533.36	23%
County Board Total	513,039.00	228,827.60	45%	560,639.00	289,261.68	52%	604,244.00	275,300.75	46%
County Clerk Total	437,611.00	710,173.45	162%	453,793.00	653,106.20	144%	429,259.00	575,082.04	134%
District Attorney Total	1,030,148.00	237,333.95	23%	1,034,908.00	266,657.08	26%	1,089,329.00	253,155.67	23%
Economic Development Total	615,039.00	153,794.24	25%	569,383.00	108,573.54	19%	565,673.00	135,291.22	24%
Emergency Management Total	251,896.00	61,272.82	24%	256,393.00	65,072.13	25%	3,711,401.00	847,036.09	23%
Fair Park Total	2,070,509.00	173,035.25	8%	2,020,188.00	206,761.71	10%	2,562,449.00	157,593.47	6%
Finance Department Total	1,193,737.00	282,479.28	24%	1,175,791.00	270,642.02	23%	1,191,351.00	326,128.77	27%
General Revenues & Expenditure Total	998,249.00	-	0%	3,319,639.00	-	0%	5,001,325.00	1,190.01	0%
Health Department Total	2,103,787.00	441,057.96	21%	1,967,694.00	433,868.95	22%	1,738,893.00	576,838.71	33%
Highway Department Total	12,447,177.00	2,774,846.08	22%	13,691,556.00	1,729,636.96	13%	11,875,419.00	1,591,391.52	13%
Human Resources Total	764,160.00	196,772.41	26%	881,634.00	165,925.93	19%	679,572.00	102,375.71	15%
Human Services Department Total	41,105,709.00	9,133,463.37	22%	37,639,969.00	7,678,336.65	20%	30,912,219.00	6,413,086.70	21%
Internal Service Funds Total	2,606,521.00	806,818.75	31%	2,433,435.00	856,759.54	35%	2,030,779.00	665,032.03	33%
Land & Water Conservation Total	1,076,096.00	165,331.84	15%	1,095,951.00	155,877.06	14%	892,735.00	146,361.50	16%
Land Information Total	757,359.00	163,042.68	22%	647,797.00	150,217.07	23%	548,787.00	119,375.63	22%
Library Total	1,194,080.00	1,192,832.50	100%	1,179,470.00	1,178,124.04	100%	1,158,411.00	1,157,233.93	100%
Medical Examiner Total	407,210.00	83,671.23	21%	364,329.00	84,091.00	23%	344,967.00	75,430.00	22%
Parks Department Total	2,596,260.00	309,428.16	12%	1,836,851.00	246,643.01	13%	4,014,479.00	255,734.16	6%
Planning And Zoning Total	755,387.00	165,835.22	22%	736,740.00	155,095.22	21%	665,951.00	144,499.30	22%
Register in Probate Total	-	91.74	0%	-	-	0%	-	-	0%
Register Of Deeds Total	390,105.00	132,541.62	34%	454,444.00	202,178.10	44%	520,382.00	128,594.19	25%
Sheriff Department Total	19,164,512.00	4,236,451.01	22%	19,017,401.00	4,797,827.01	25%	16,959,793.00	4,134,638.45	24%
Treasurer Total	324,329.00	72,531.55	22%	309,066.00	66,462.33	22%	297,493.00	57,065.14	19%
UW Extension Total	339,993.00	33,397.57	10%	302,180.00	47,669.17	16%	295,774.00	33,287.07	11%
Veterans Services Total	323,881.00	74,463.32	23%	298,003.00	74,167.97	25%	293,698.00	63,899.12	22%
Grand Total	\$ 106,894,381.00	\$ 32,227,824.48	30%	\$ 151,376,792.00	\$ 37,205,702.89	25%	\$ 108,520,516.00	\$ 23,580,039.00	22%

March 2024 Budget Variance Report Analysis
Morgan Toutant

A. Revenue Analysis: The month of March is closed and, therefore, the County is $\frac{1}{4}$ of the way through 2024. I anticipate seeing 25% collected for department revenue. My horizontal analysis will be based off how the 2024 % Collected compares to 2022 and 2023. My vertical analysis will be based off how relative the 2024 % Collected is to 25%. The departments that are noted below are outliers to what is expected.

1. Administration: Despite 7% collection in 2024 being relative to the last three years, it is not relative to the expected 25%. This is due to federal grants and state aid that is not yet collected, and county farmland rent that has also not been collected as of March 2024.
2. Capital Projects and Debt: As of March, the Capital Projects and Debt are over collected at 27%. This is high compared to 2023 (11%) and 2022 (23%). This is due to revenue collected as Interest & Dividends and Fair Market Value Adjustments that were not budgeted in 2024.
3. Child Support: The revenue collected by March 2024 is lower than expected at 3%, however, is relative to 2023 (4%) and 2022 (3%). This is primarily due to not yet collecting on state aid. It is expected that the County will receive this revenue in April.
4. Clerk of Courts: At 18%, Clerk of Courts is below what the expected 25% collected. This is mostly because of 0% collection in state aid and under collection in service-based revenue streams such as restitution surcharges, circuit court costs, misc. court fees, and probate fees.
5. County Clerk: County Clerk is over collected at 29% which is higher than the last three years. This is because the County received all 2024 election maintenance (election software) contract payments from municipalities as if March 31st.
6. District Attorney: As of March 2024, District Attorney is under collected at 21%. This is relative to the last three years; however, this is lower than the expected 25%. This is due to not yet receiving federal grants for the Resolve Court Backlog project and state aid for Victim Wittiness.
7. Economic Development: With a percentage of 35% collected, Economic Development is over collected as of March 2024. This is due to 99-100% collection on ED Consortium funds for municipalities that sum to \$202,020.
8. Emergency Management: At 17% collected, Emergency Management is under collected as of March 2024. This is due to not yet receiving state aid for both 12001 (EMPG) and 12002 (EPCRA).
9. Fair Park: Because most of the Fair Park's revenue comes from Fair Week in July, it is reasonable to expect the revenue collected to be below the expected 25% as of March 31st. Despite this, 4% is significantly lower than 25%. Excluding Fair Week revenue, the deficit in collection is due to 0% collection in Sponsor Revenue (12101-457010) and Winter Storage (12101-482014) as well as 14% collection in Building Rental (12101-482012).

March 2024 Budget Variance Report Analysis
Morgan Toutant

10. Health: Compared to the last three years, 14% collected as of March is relative for the Health Department. However, this is lower than expected. This is primarily due to not yet receiving state aid for various programs. It is also due to receiving only \$24,255 of the of the \$125,000 budgeted revenue in federal grants for the Drug Free Communities program.
11. Human Resources: Human Resources is slightly lower than the expected at 21%. This is due to not yet receiving federal grant funding for Recruitment and Retention (12301-424001-22219).
12. Human Services: As of March 2024, Human Services is relative in revenue collection compared to 2022 (12%) and 2023 (9%). However, this is lower than expected. This is due to a 0-6% collection of revenue in multiple state aid and grants for various programs.
13. Land and Water: Land and Water is under collected at 19% as of March 2024. This is because the County have not yet received funding for the DATCP Staffing Grant as well as federal grants for farm preservation.
14. Medical Examiner: The Medical Examiner is under collected as of March 2024. This is because 28% of the department is funded by services provided to the public. Cremation Permits (12701-452030) revenue collection is low at 8% of the annual budget, however, it is anticipated that this will catch up as the year progresses.
15. Parks: With 29% of its annual revenue collected by March 2024, the Parks Department is over collected. This is due to a donation made to Garman Nature Preserve in the amount of \$258,971 in January.
16. Planning and Zoning: As of March 2024, the revenue collected in Planning and Zoning is slightly below expected at 21%. This is due to not yet receiving funding from state aid for the Solid Waste program, as well as not yet receiving funds for services provided by the Deer Track Park (12902-451009).
17. Register of Deeds: At 15% collected, Register of Deeds is lower than the expected 25%. This is primarily due to under collection in RE Transfer Fee County Portion (13001-412300) and RE Recording/Filing Fees (13001-451301). This is indicative of the underlying concerns in the current real estate market and the low inventory of homes in our area.
18. Treasurer: As of March 31st, Interest & Dividends (132001-481001) is 50% collected. This return on investments is higher than what was anticipated during the budgeting process for 2024. This will continue to be monitored throughout the year.
19. Veterans: The Veterans Department is under collected at 21% because of state aid and federal grants not yet being received as of March 31st.

March 2024 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: The Administration Department is 20% spent as of March 2024. Despite this being lower than the expected 25%, it is the highest it has been for the last three years. This is due to APRA funds not yet spent on projects such as the APRA Broadband PSC Expansion (11101-594810-22202).
2. Capital Projects and Debt: As of March 2024, Capital Projects and Debt is overspent at 187%. The County Board approved a budget adjustment as a part of the carryover process that has not been processed yet.
3. Central Services: At 21% spent, Central Services is slightly below what the expected 25%. This is primarily due to open positions and the benefit expenses associated with them as well as not yet spending in Capital Improvement Building (11201-594822) where \$212,715 is budgeted for 2024. This amount is budgeted for replacing lighting at Human Services (\$10,000) as well as replacing the jail door operator (\$202,715).
4. Corporation Counsel: Despite being relative to 2022 (23%) and 2023 (22%), Corporation Counsel is slightly underspent at 22% as of March 2024. This slight difference is driven by under spending in health insurance (13%) and not yet purchasing computer equipment and/or software that was budgeted for in 2024.
5. County Board: As of March 2024, County Board is overspent at 45%. This is driven by spending the complete budgeted amount for JCEDC (11602-593405), Railroad Consortium Donation (11602-593413) and Membership Dues (11601-531324) as of March 31st. This activity is typical but will be monitored for overspending throughout the remainder of the year.
6. County Clerk: As expected, County Clerk is overspent, and this is primarily due to expenses that flow through Other Insurance (11703-591519). However, it is also being driven by:
 - **Printing & Duplicating 11702-531313 (49%):** Printing of ballots for elections makes up 60% of the expenses associated with spending. This is typical for an election year.
 - **Maintain Machinery & Equip 11702-535242 (96%):** This is due to an election machine contract renewal and election software renewal with Election Systems & Software INC.
7. Fair Park: As of the month of March, the Fair Park is 8% spent which is relative to 2022 (6%) and 2023 (10%). This is mostly being driven by the Director position vacancy and the expense codes associated with the position. This is also due to expenses associated with the Fair Week (12102) not yet taking place. This is typical for this time of year. The final contributing factor to this percentage is spending not yet taking place for the Tourism Grant.

March 2024 Budget Variance Report Analysis
Morgan Toutant

8. Health: At 21% spent, the Health Department is slightly under spent as of March 2024. This is because of open position(s) funded by PHEP (4107), Communicable Disease Prevention (4120), Qualitative Data Gran (4131), WIC Grant Regular (4201), Drug Free Communities Grant (4122), and the expenses associated with them. This is also being driven by spending not yet taking place for Small Items of Equipment (4128-531314) and Chemical Lab & Medical Supplies (4128-531342).
9. Land and Water: As of March 2024, Land and Water is underspent at 15%. This is due to a budgeted conservation easement that has not yet been purchased.
10. Medical Examiner: The Medical Examiner is 21% spent as of March 2024. This is due to open positions in the department and the benefits associated with them. It is also due to raising the budget for Autopsy (12701-521252) expenses to \$96,000 in 2024 from \$83,200 in 2023.
11. Parks: The Parks Department is underspent at 12%. This is because spending has not yet taken place for capital projects such as the Interurban Phase III Bridge Construction, Dog Park Fencing, Burnt Village ADA launch, and Holzhueter Park parking lot resurfacing.
12. Register of Deeds: As of March, Register of Deeds is overspent at 34%. This is primarily due to activity in Maintain Machinery & Equipment (13001-535242). This activity is typical for this time of year with subscription renewals for various vendors/contracts.
13. UW- Extension: UW-Extension is underspent at 10%. This is being driven by the semi-annual payments made to the State for the Educator positions. Historically, half of the payment is sent in July and then again in December.

**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	