

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

Date: Tuesday June 4, 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 May 7, 2024
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 accepting \$500 in restricted donations for the Jefferson County Health Department's Safe Sleep program and amending the 2024 budget
9. Discussion and possible action on results of 2024 audit by CliftonLarsonAllen
10. Discussion on Financial Empowerment Center
11. Discussion and possible action on capital requests for 2025 budget
12. Discussion and possible action on authorizing Jefferson County to guarantee debt issued by Fond du Lac County for the purpose of additional broadband expansion by Bug Tussel
13. Discussion and possible action on status of Courthouse/Sheriff/Jail improvement project and 2021A and 2022A bond funds
14. Discussion and possible action on update on American Rescue Plan Act funding
15. Discussion and possible action on determining the disposition of foreclosed properties, setting minimum bids for the sale of foreclosed properties, and considering offers to purchase on foreclosed properties
16. Convene in closed session pursuant to section 19.85 (1)(e) Wis. Stats. for deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, for the purpose of discussion and possible action on setting minimum bids, selling and considering offers to purchase on tax foreclosed properties and other county owned properties and pursuant to section 19.85 (1)(g) Wis. Stats. to confer with legal counsel concerning strategy to be adopted by Jefferson County with respect to litigation in which it is or is likely to become involved for the purpose of discussion and possible action on claims against Jefferson County
17. Reconvene in open session for action on closed session items if necessary
18. Discussion and possible action on 2024 projections of budget vs. actual revenues and expenditures
19. Review of the financial statements and department update for April 2024-Finance Department
20. Review of the financial statements and department update for April 2024-Treasurer's Office
21. Review of the financial statements and department update for April 2024-Child Support
22. Update on contingency fund balance
23. Discussion of funding for projects related to the new highway facilities and sale of old highway facilities
24. Set future meeting schedule, next meeting date, and possible agenda items
25. Review of invoices
26. Adjourn

Next scheduled meetings:            Tuesday, July 2, 2024 (Regular meeting)  
   Tuesday, August 6, 2024 (Regular meeting)  
   Tuesday, September 3, 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.



state Stewardship grant, Federal Recreational Trails Program, and Land & Water Conservation fund and forward the resolution to the County Board of Supervisors. The motion passed 5-0.

**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** – Weismann explained that the Parks Department is seeking grants to install a floating pier and kayak launch at Kanow County Park. Motion by Christensen/Drayna to approve the application for funding from the state Stewardship grant and forward the resolution to the County Board of Supervisors. The motion passed 5-0.

**12. Discussion and possible action on amending the 2024 budget for the Parks Department by adjusting the fee schedule** – Weismann explained that the Parks Department is taking reservations for 2025 and would like to have the upcoming year’s fee schedule approved so that they accurately quote and price any advanced scheduled services. Motion by Christensen/Jaeckel to approve the changes to the 2025 fee schedule proposed by the Parks Department. The motion passed 5-0.

**13. Discussion and possible action on approving quote for broadband expansion at the Fair Park grounds** – Motion by Jaeckel/Kutz to approve Underground Specialists in the amount of \$31,241 as the low bidder for installation of fiber and United Electric in in the amount of \$32,000 as the low bidder for installation of access points at the Fair Park and forward the resolution to the County Board of Supervisors. The motion passed 5-0.

**14. Discussion and possible action on amending the Classification of Authorized Positions in the 2024 budget** – Wehmeier explained various proposed staffing changes intended to be effective for 2024. For all but one of the changes, the fiscal impacts were minimal, if any. However one change, which would potentially move up to 100% of the cost of the Highway Operations Manager to Administration, could cost up to approximately \$75,000 in general levy. The actual impact is still subject to ongoing discussions and needs of the two departments. Motion by Jaeckel/Christensen to approve the classification changes and forward the resolution to the County Board of Supervisors. The motion passed 5-0.

**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** – Motion by Jaeckel/Drayna to accept the BEAD grant from the State of Wisconsin Public Service Commission to expand broadband in Jefferson County and amend the 2024 budget for the Administration department and forward the resolution to the County Board of Supervisors. The motion passed 5-0.

A resolution was presented by Wehmeier summarizing items 16-20 into one resolution. The following agenda items were considered concurrently by the Finance Committee:

- 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**

Motion by Jaeckel/Drayna to approve items 16-20 and forward the resolution to the County Board of Supervisors. The motion passed 5-0.

21. **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 building project bond funds.

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

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** – Corporation Counsel Thompson updated the Committee on the status of delinquent tax properties. Discussion on the proposal from Michal Nass to catch up on delinquent taxes. The Committee reaffirmed its position to move ahead with foreclosure. No action was taken.

24. **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.

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

26. **Update on contingency fund balance** – Before any action taken during the meeting, the balance of the 2024 general contingency is \$489,999.38, other contingency is \$198,250, and vested benefit contingency is \$300,000.

27. **Review of the financial statements and department update for March 2024-Finance Department** – no action taken.

28. **Review of the financial statements and department update for March 2024-Treasurer's Office** – no action taken.

29. **Review of the financial statements and department update for March 2024-Child Support** – no action taken.

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

31. **Set future meeting schedule, next meeting date, and possible agenda items** – The next meeting is scheduled for Tuesday June 4, 2024 at 8:30 a.m. Possible agenda items are review of 2023 audit results.

**32. Review of Invoices** - After review of the invoices, a motion was made by Jaeckel/Kutz to approve the payment of invoices totaling \$9,362,636.17. The motion passed 5-0.

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

Respectfully submitted,

Marc DeVries, Finance Director  
Jefferson County

**RESOLUTION NO. \_\_\_\_\_**

Accepting \$500 in restricted donations for the Jefferson County Health Department's Safe Sleep Program and amending the 2024 budget

Executive Summary

The Jefferson County Health Department was awarded a total of \$500 in restricted donations for their Safe Sleep Program from the Kiwanis Club of Jefferson Wisconsin towards the purchase of Pack N Plays and Safe Sleep Kits to ensure a safe sleep environment for families in need.

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

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

WHEREAS, this funding is available to the Jefferson County Health Department from the Kiwanis Club of Jefferson Wisconsin and

WHEREAS, the Jefferson County Health Department's Safe Sleep Program has already served six families in 2024 and 25 families in 2023, and

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

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board of Supervisors hereby accepts \$500 in restricted donations for the Jefferson County Health Department's Safe Sleep Program.

*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).*



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

As of May 31, 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	30,429,642.92	11,319,830.40
MIS Building Demolition & Parking Lot Construction	Future Project Below	Future Project Below				
Construction Contingency	3,750,000.00	3,750,000.00	(3,934,108.29)	(184,108.29)	-	(184,108.29)
BC#1 Site Work-Site Utilities	300,000.00	-		-		
<b>Sub-Total</b>	<b>42,719,834.00</b>	<b>42,419,834.00</b>	<b>(854,468.97)</b>	<b>41,565,365.03</b>	<b>30,429,642.92</b>	<b>11,135,722.11</b>
Design Fees (Including \$19k Reimburseables Allowance)	2,757,801.00	2,652,550.00	89,500.00	2,742,050.00	2,949,316.05	(207,266.05)
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	307,170.51	(157,170.51)
Temporary Office Space	300,000.00	300,000.00	(14,743.92)	285,256.08	485,246.66	(199,990.58)
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	327,022.88	(282,467.23)
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	-	-	-	-	12,827.35	(12,827.35)
Replace roof	-	-	702,000.00	702,000.00	689,180.50	12,819.50
<b>**Potential Levy Funded Items**</b>						
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	2,280,226.18	145,835.82
Fixtures, Furnishings, & Equipment (Including Exterior)	1,000,000.00	1,000,000.00	850,000.00	1,850,000.00	1,730,060.86	119,939.14
Paving of East Lot/MIS Bldg Demo & Parking Lot	350,000.00	350,000.00	-	350,000.00	21,568.81	328,431.19
<b>Sub-Total</b>	<b>4,481,840.00</b>	<b>4,481,840.00</b>	<b>2,584,964.87</b>	<b>6,977,304.87</b>	<b>6,367,644.76</b>	<b>609,660.11</b>
<b>Total</b>	<b>49,959,475.00</b>	<b>49,554,224.00</b>	<b>1,730,495.90</b>	<b>51,284,719.90</b>	<b>39,746,603.73</b>	<b>11,538,116.17</b>
<b>Funding Sources:</b>						
Series 2021A General Obligation Bonds	(8,000,000.00)	(8,000,000.00)		(8,000,000.00)		
Series 2022A General Obligation Bonds	(28,000,000.00)	(28,000,000.00)		(28,000,000.00)		
American Rescue Plan Act (ARPA) funding	(8,355,000.00)	(8,355,000.00)	(475,000.00)	(8,830,000.00)		
Designated Carryover from 2021	(2,635,000.00)	(2,635,000.00)		(2,635,000.00)		
Working Capital/Fund Balance	(2,969,475.00)	(2,969,475.00)	(1,100,000.00)	(4,069,475.00)		
Interest earned on bond proceeds			(400,000.00)	(400,000.00)		
Additional ARPA funding/PILT			(100,000.00)	(100,000.00)		
Bug 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)		
<b>Difference between project costs and funding sources</b>	-	<b>(405,251.00)</b>	<b>(2,710,504.10)</b>	<b>(3,115,755.10)</b>		



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>
<b>Original budget</b>		3,750,000.00	-	-	-	-	-
<b>Additional funding sources</b>		-	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)	-	-	-	-	-
127 Next technology	5,810.08	(5,810.08)	-	-	-	-	-
128 DA markerboards	2,416.62	(2,416.62)	-	-	-	-	-
129 Landscaping	6,947.97	(6,947.97)	-	-	-	-	-
130 Door/hardware changes	1,899.59	(1,899.59)	-	-	-	-	-
131 Reinforcing structure	8,632.41	(8,632.41)	-	-	-	-	-
132 Purge panel	33,207.63	(33,207.63)	-	-	-	-	-
133 Terrazzo work	10,455.02	(10,455.02)	-	-	-	-	-
134 Owner allowances	11,359.66	(11,359.66)	-	-	-	-	-
135 Sallyport railing	1,993.21	(1,993.21)	-	-	-	-	-
136 Additional signage	2,148.53	(2,148.53)	-	-	-	-	-
Subtotal - Maas Construction	3,079,639.32	(3,247,046.29)	-	-	-	-	(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	(3,934,108.29)	(400,000.00)	(216,000.00)	(100,000.00)	(475,000.00)	(150,000.00)
Net contingency remaining		(184,108.29)					

**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	108,360	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	85,736	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	8,835,170	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	136,444	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	14,093,991		Total committed/spent to date

**JEFFERSON COUNTY**  
**Revenues as of April 30**

DEPT NAME	2024 REVISED	2024 ACTUALS	%COLLECTED	2023 REVISED	2023 ACTUALS	%COLLECTED	2022 REVISED	2022 ACTUALS	%COLLECTED
Administration Total	\$ (1,992,917.00)	\$ (200,835.15)	10%	\$ (3,253,177.00)	\$ (202,352.34)	6%	\$ (1,484,275.00)	\$ (192,163.08)	13%
Capital Projects and Debt Total	(4,061,985.00)	(4,452,608.95)	110%	(12,384,243.00)	(1,734,446.04)	14%	(3,881,718.00)	(1,216,982.94)	31%
Central Services Total	(1,069,211.00)	(349,070.32)	33%	(985,653.00)	(327,284.20)	33%	(1,004,283.00)	(333,580.60)	33%
Child Support Total	(1,310,868.00)	(347,621.87)	27%	(1,235,122.00)	(334,568.32)	27%	(1,222,826.00)	(328,452.77)	27%
Clerk of Courts Total	(3,325,255.00)	(1,024,998.80)	31%	(3,272,999.00)	(985,104.34)	30%	(2,969,613.00)	(903,832.31)	30%
Corporation Counsel Total	(500,689.00)	(166,896.28)	33%	(488,185.00)	(170,290.48)	35%	(447,736.00)	(149,445.96)	33%
County Board Total	(513,039.00)	(171,114.20)	33%	(485,639.00)	(161,956.73)	33%	(516,744.00)	(172,368.88)	33%
County Clerk Total	(438,109.00)	(161,156.51)	37%	(414,523.00)	(136,281.10)	33%	(429,259.00)	(135,384.71)	32%
District Attorney Total	(1,030,146.00)	(288,714.79)	28%	(1,034,908.00)	(298,051.95)	29%	(1,089,327.00)	(277,349.61)	25%
Economic Development Total	(574,635.00)	(212,101.00)	37%	(487,082.00)	(214,253.50)	44%	(560,776.00)	(256,887.84)	46%
Emergency Management Total	(251,895.00)	(272,970.70)	108%	(256,391.00)	(50,997.24)	20%	(3,711,401.00)	(38,376.91)	1%
Fair Park Total	(1,940,507.00)	(102,465.82)	5%	(2,008,699.00)	(233,956.41)	12%	(2,499,011.00)	(127,686.44)	5%
Finance Department Total	(1,178,737.00)	(386,931.11)	33%	(1,160,790.00)	(425,921.64)	37%	(1,031,351.00)	(358,713.66)	35%
General Revenues & Expenditure Total	(49,999.00)	2,585,875.44	-5172%	636,379.00	2,484,034.69	390%	(102,785.00)	1,965,629.65	-1912%
Health Department Total	(2,023,393.00)	(429,233.51)	21%	(2,032,380.00)	(414,828.72)	20%	(2,490,062.00)	(464,166.20)	19%
Highway Department Total	(12,447,176.00)	(3,886,284.82)	31%	(13,691,556.00)	(4,046,191.15)	30%	(11,875,419.00)	(3,438,906.97)	29%
Human Resources Total	(753,389.00)	(210,810.88)	28%	(731,756.00)	(209,530.06)	29%	(632,811.00)	(185,173.93)	29%
Human Services Department Total	(40,481,433.00)	(6,588,880.60)	16%	(36,683,238.00)	(5,705,092.49)	16%	(29,856,318.00)	(5,591,859.94)	19%
Internal Service Funds Total	(2,591,004.00)	(794,291.27)	31%	(2,433,439.00)	(715,698.44)	29%	(2,010,781.00)	(626,041.10)	31%
Land & Water Conservation Total	(1,019,812.00)	(223,471.28)	22%	(1,038,626.00)	(269,905.09)	26%	(831,513.00)	(243,937.65)	29%
Land Information Total	(728,594.00)	(241,423.60)	33%	(609,521.00)	(176,901.51)	29%	(575,921.00)	(178,606.66)	31%
Library Total	(1,194,080.00)	(398,026.64)	33%	(1,179,470.00)	(393,156.68)	33%	(1,158,411.00)	(386,137.04)	33%
Medical Examiner Total	(397,209.00)	(125,643.72)	32%	(364,329.00)	(101,769.36)	28%	(344,967.00)	(101,606.80)	29%
Parks Department Total	(2,010,427.00)	(683,430.71)	34%	(1,357,549.00)	(420,401.85)	31%	(2,863,422.00)	(328,302.13)	11%
Planning And Zoning Total	(755,318.00)	(218,678.49)	29%	(736,737.00)	(206,183.74)	28%	(660,363.00)	(185,838.55)	28%
Register in Probate Total	-	-		-	-		-	-	
Register Of Deeds Total	(390,105.00)	(88,289.48)	23%	(351,488.00)	(103,295.18)	29%	(354,991.00)	(179,599.48)	51%
Sheriff Department Total	(18,382,021.00)	(5,541,670.43)	30%	(18,275,038.00)	(5,622,552.36)	31%	(15,843,687.00)	(5,142,429.69)	32%
Treasurer Total	(324,329.00)	(630,278.90)	194%	(309,068.00)	(878,752.85)	284%	(297,493.00)	1,218,109.89	-409%
UW Extension Total	(331,991.00)	(104,956.12)	32%	(294,381.00)	(95,309.82)	32%	(276,274.00)	(90,250.24)	33%
Veterans Services Total	(322,081.00)	(90,020.04)	28%	(291,193.00)	(110,405.95)	38%	(293,697.00)	(86,748.96)	30%
<b>Grand Total</b>	<b>\$ (102,390,354.00)</b>	<b>\$ (25,807,000.55)</b>	<b>25%</b>	<b>\$ (107,210,801.00)</b>	<b>\$ (22,261,404.85)</b>	<b>21%</b>	<b>\$ (91,317,235.00)</b>	<b>\$ (18,537,091.51)</b>	<b>20%</b>

**JEFFERSON COUNTY**  
**Expenditures as of April 30**

DEPT NAME	2024 REVISED	2024 ACTUALS	%SPENT	2023 REVISED	2023 ACTUALS	%SPENT	2022 REVISED	2022 ACTUALS	%SPENT
Administration Total	\$ 2,464,029.00	\$ 587,610.00	24%	\$ 3,671,136.00	\$ 224,137.16	6%	\$ 1,579,439.00	\$ 207,516.54	13%
Capital Projects and Debt Total	22,896,237.64	9,484,992.71	41%	49,331,476.00	19,177,594.36	39%	12,595,536.00	4,296,220.05	34%
Central Services Total	1,281,927.00	368,667.74	29%	1,198,368.00	250,983.56	21%	1,221,117.00	287,361.34	24%
Child Support Total	1,310,868.00	403,283.49	31%	1,235,122.00	394,764.71	32%	1,222,825.00	397,021.84	32%
Clerk of Courts Total	3,338,601.00	1,009,012.12	30%	3,272,999.00	919,119.94	28%	3,069,480.00	766,737.59	25%
Corporation Counsel Total	500,690.00	140,747.50	28%	488,187.00	140,508.09	29%	447,736.00	137,765.30	31%
County Board Total	513,039.00	310,879.53	61%	560,639.00	314,838.41	56%	604,244.00	294,260.69	49%
County Clerk Total	437,611.00	676,773.37	155%	453,793.00	630,383.41	139%	429,259.00	567,368.32	132%
District Attorney Total	1,030,148.00	306,193.45	30%	1,034,908.00	345,440.49	33%	1,089,329.00	329,799.31	30%
Economic Development Total	615,039.00	190,305.52	31%	569,383.00	139,070.08	24%	565,673.00	188,476.97	33%
Emergency Management Total	251,896.00	85,809.51	34%	256,393.00	89,070.28	35%	3,711,401.00	863,089.99	23%
Fair Park Total	2,070,509.00	232,452.53	11%	2,035,188.00	272,736.95	13%	2,562,449.00	244,264.27	10%
Finance Department Total	1,193,737.00	363,302.84	30%	1,175,791.00	355,492.90	30%	1,191,351.00	419,786.48	35%
General Revenues & Expenditure Total	998,249.00	-	0%	3,236,889.00	-	0%	5,001,325.00	1,190.01	0%
Health Department Total	2,103,787.00	586,713.55	28%	1,967,694.00	577,369.04	29%	1,738,895.00	730,879.11	42%
Highway Department Total	12,447,177.00	3,471,219.46	28%	13,691,556.00	2,412,974.31	18%	11,875,419.00	2,299,280.76	19%
Human Resources Total	764,160.00	241,284.02	32%	881,634.00	228,034.95	26%	679,572.00	135,076.72	20%
Human Services Department Total	41,105,709.00	12,004,091.07	29%	37,639,969.00	10,278,888.46	27%	30,912,219.00	8,542,519.72	28%
Internal Service Funds Total	2,606,521.00	1,047,481.46	40%	2,433,435.00	953,336.37	39%	2,030,779.00	759,325.91	37%
Land & Water Conservation Total	1,076,096.00	229,469.24	21%	1,095,951.00	221,173.64	20%	892,735.00	192,157.53	22%
Land Information Total	757,359.00	218,212.32	29%	647,797.00	190,589.59	29%	548,787.00	158,050.16	29%
Library Total	1,194,080.00	1,192,902.47	100%	1,179,470.00	1,178,194.01	100%	1,158,411.00	1,157,293.14	100%
Medical Examiner Total	407,210.00	110,686.69	27%	364,329.00	115,108.06	32%	344,967.00	93,490.09	27%
Parks Department Total	2,596,260.00	468,543.47	18%	1,836,851.00	351,330.02	19%	4,014,479.00	327,155.80	8%
Planning And Zoning Total	755,387.00	221,495.86	29%	736,740.00	207,508.43	28%	665,951.00	190,086.67	29%
Register in Probate Total	-	-		-	-		-	-	
Register Of Deeds Total	390,105.00	163,658.37	42%	454,444.00	227,299.93	50%	520,382.00	151,351.42	29%
Sheriff Department Total	19,164,512.00	5,653,530.93	29%	19,017,401.00	6,144,234.37	32%	16,959,793.00	5,424,781.19	32%
Treasurer Total	324,329.00	103,924.57	32%	309,066.00	89,687.66	29%	297,493.00	72,861.55	24%
UW Extension Total	339,993.00	47,753.71	14%	302,180.00	66,945.80	22%	295,774.00	45,119.97	15%
Veterans Services Total	323,881.00	93,284.76	29%	298,003.00	98,401.43	33%	293,698.00	83,626.74	28%
<b>Grand Total</b>	<b>\$ 125,259,146.64</b>	<b>\$ 40,014,282.26</b>	<b>32%</b>	<b>\$ 151,376,792.00</b>	<b>\$ 46,595,216.41</b>	<b>31%</b>	<b>\$ 108,520,518.00</b>	<b>\$ 29,363,915.18</b>	<b>27%</b>

April 2024 Budget Variance Report Analysis  
Morgan Toutant

**A. Revenue Analysis:** The month of April is closed and, therefore, the County is 1/3 of the way through 2024. I anticipate seeing 33.34% collected for department revenue. My horizontal analysis will be based on how the 2024 % Collected compares to 2022 and 2023. My vertical analysis will be based off how relative the 2024 % Collected is to 33.34%. The departments that are noted below are outliers to what is expected.

1. Administration: Despite 10% collection in 2024 being relative to the last three years, it is not relative to the expected 33.34%. This is due to federal grants and state aid that is not yet collected.
2. Capital Projects and Debt: As of April, the Capital Projects and Debt are over collected at 110%. This is high compared to 2023 (11%) and 2022 (23%). This is primarily due to revenue collected from the sale of county land for Project Dove.
3. Child Support: The revenue collected by April 2024 is slightly lower than expected at 27%, however, is relative to the last three years. This is due to not yet collecting on Performance Based Income. This revenue will be collected in the second half of the year.
4. County Clerk: County Clerk is over collected at 37% which is higher than the last three years. This is because the County received all budgeted election maintenance (election software) contract payments from municipalities for 2024. This is also due to over collection in Passport Fees/Passport Photo Fees.
5. District Attorney: As of April 2024, District Attorney is slightly under collected at 28%. This is relative to the last three years; however, this is lower than the expected 33.34%. This is due to not yet receiving federal grants for the Resolve Court Backlog project and state aid for Victim Witness which are both collected in arrears.
6. Economic Development: With a percentage of 37% collected, Economic Development is over collected as of April 2024. This is due to 99-104% collection on ED Consortium funds for municipalities which occurs early in the year.
7. Emergency Management: At 108% collected, Emergency Management is over budget as of April 2024. This is due to the County receiving additional Flood Mitigation reimbursements.
8. Fair Park: Like March, the Fair Park revenue is significantly lower than expected at 5% collected in April. Excluding Fair Week revenue, this deficit in collection is due to 0% collection in Sponsor Revenue (12101-457010) and Winter Storage (12101-482014), as well as 19% collection in Building Rental (12101-482012).
9. Health: At 21% collected, the Health Department is lower than expected. This is due to not yet receiving state aid for Public Health as well PHEP, ARPA, AND WIC.
10. Human Resources: Like March, Human Resources is slightly lower than the expected at 28%. This is due to not yet receiving federal grant funding for Recruitment and Retention (12301-424001-22219).

April 2024 Budget Variance Report Analysis  
Morgan Toutant

11. Human Services: Human Services is relative in revenue collection compared to 2022 (19%) and 2023 (16%). However, this is lower than expected. This is due to under collection of revenue in state aid and grants for many programs, with the most prevalent under collection being TPA Payments for CLTS (\$4,556,335 for 2024) We typically receive half of these funds in June and the other half in December. Historically TPA payments have significantly exceeded budgeted amounts.
12. Land and Water: Land and Water is under collected at 22% as of April 2024. Like March, this is because the County have not yet received funding for the DATCP Staffing Grant as well as federal grants for farm preservation.
13. Register of Deeds: At 23% collected, Register of Deeds is lower than the expected 33.34%. Like March, this is due to under collection in RE Transfer Fee County Portion (13001-412300) and RE Recording/Filing Fees (13001-451301). Reminder that this is a reflection of the current housing market inventory.
14. Treasurer: Interest & Dividends (132001-481001) is 69% collected as of April 30th. We will continue to be monitored throughout the year.
15. Veterans: The Veterans Department is under collected at 28%. This is due to APRA funds not yet being distributed for vet services backlogs. This occurs in a year end journal entry.

April 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 24% spent as of April 2024. This is due to APRA funds not yet spent for the APRA Broadband PSC Expansion (11101-594810-22202).
2. Capital Projects and Debt: As of April 2024, Capital Projects and Debt is underspent for the year. The primary cost driver is the Courthouse/Sheriff/Jail improvement project.
3. County Board: County Board is overspent at 61%. Reminder that this is being driven by typical spending in JCEDC (11602-593405), Railroad Consortium Donation (11602-593413) and Membership Dues (11601-531324).
4. County Clerk: As expected, County Clerk is overspent as of April. Reminder that this is primarily due to expenses that flow through Other Insurance (11703-591519). Similar to March, this overspending is also due to printing of ballots for elections and renewals of an election machine contract and election software.
5. Fair Park: As of the month of April, the Fair Park is 11% spent which is relative to 2022 (10%) and 2023 (13%). This is primarily due to the following:
  - Fair Park (12101): There are current part-time and full-time open positions at the fair park. The expense and benefit codes associated with these open positions are driving the low spending. Spending in Other Professional Services (12101-521219) has not yet begun for a budgeted feasibility study. Groundskeeping charges (12101-529170) are low but typically these pick up throughout the summer months. Finally, capital equipment (12101-594810) is also driving the 11% spent with a budget carry over of \$90,000 for capital improvements unspent as of April 2024.
  - Fair Week (12102): The driving contribution for low spending in Fair Week is that the expenses associated with Fair Week will come in during and after July. This will also include salaries/benefits for part time help.
6. Internal Services Fund: As of April, MIS is higher than expected at 40%. This is typical for the last three years and is driven by prepaid expenses associated with Computer Support (77001-521296) and Maintain Machinery & Equipment (77002-535242).
7. Land and Water: Land & Water is underspent at 21% in April which is relative to the last three years. This is due to 0% spending in Other Professional Services (12405-521219-24405) expenses funded by the Producer Led Watershed Grant. This is also being driven by 0% spending in Consultant (12401-521220-22224) for the APRA groundwater study.
8. Medical Examiner: Like March, the Medical Examiner's underspending in April is driven by open positions and expenses associated with autopsy/autopsy transportation. Compared to the last three years, this low spending is typical for this time of year.



April 2024 Budget Variance Report Analysis  
Morgan Toutant

9. Parks: The Parks Department is underspent at 18%. Reminder that 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 Holtzhueter Park parking lot resurfacing. It is also due to open part-time positions and the expenses associated with them.
10. Register of Deeds: Like March, Register of Deeds is overspent at 42%. This is higher than expected and due to purchases made in Maintain Machinery & Equipment (13001-535242). The activity is typical for this time of year with subscription renewals for various vendors/contracts.
11. UW- Extension: UW-Extension is underspent at 14%. Reminder that 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.

05/31/2024  
12:17:35

Jefferson County  
FLEXIBLE PERIOD REPORT

PAGE 1  
glflxrpt

FROM 2024 01 TO 2024 04

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
<b>12201 Finance</b>							
12201 411100 General Property Taxes	-633,817	0	-633,817	-211,272.24		-422,544.47	33.3%
12201 412100 Sales Taxes From County	-160	0	-160	-46.96		-113.04	29.4%
12201 424001 22218 Federal Grants	-50,000	0	-50,000	.00		-50,000.00	.0%
12201 451004 Garnishment Fees	0	0	0	-90.00		90.00	.0%
12201 451005 Child Support Fees	-700	0	-700	-213.44		-486.56	30.5%
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%
<b>12202 Dental Insurance Allocation</b>							
12202 451026 Retiree Ins Premium Recovery	-20,000	0	-20,000	-4,794.09		-15,205.91	24.0%
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	-645.00		-355.00	64.5%
12202 451045 Employee Premiums	-470,000	0	-470,000	-169,869.38		-300,130.62	36.1%
TOTAL General Fund	-1,178,737	-15,000	-1,193,737	-386,931.11		-806,805.60	%
TOTAL REVENUES	-1,178,737	-15,000	-1,193,737	-386,931.11		-806,805.60	

05/31/2024  
12:18:05

Jefferson County  
FLEXIBLE PERIOD REPORT

PAGE 1  
glflxrpt

FROM 2024 01 TO 2024 04

ACCOUNTS FOR:  
100 General Fund

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>12201 Finance</b>							
12201 511110 Salary-Permanent Regular	237,284	0	237,284	79,657.88		157,625.99	33.6%
12201 511210 Wages-Regular	185,230	0	185,230	61,405.72		123,823.93	33.2%
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	10,155.50		21,026.38	32.6%
12201 512142 Retirement (Employer)	29,722	0	29,722	9,733.34		19,988.38	32.7%
12201 512144 Health Insurance	65,832	0	65,832	23,291.42		42,540.26	35.4%
12201 512145 Life Insurance	160	0	160	57.32		103.12	35.7%
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	1,680.73		2,663.27	38.7%
12201 521213 Accounting & Auditing	26,456	0	26,456	4,475.00		21,981.00	16.9%
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	1,352.91		1,247.09	52.0%
12201 531312 Office Supplies	2,600	0	2,600	2,093.91		506.09	80.5%
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	21.66		78.34	21.7%
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	83.97		2,116.03	3.8%
12201 532339 Other Travel & Tolls	200	0	200	.00		200.00	.0%
12201 535242 Maintain Machinery & Equip	1,000	0	1,000	463.37		536.63	46.3%
12201 571004 IP Telephony Allocation	602	0	602	200.68		401.32	33.3%
12201 571005 Duplicating Allocation	14	0	14	4.68		9.32	33.4%
12201 571009 MIS PC Group Allocation	13,799	0	13,799	4,599.68		9,199.32	33.3%
12201 571010 MIS Systems Grp Alloc(ISIS)	4,625	0	4,625	1,541.68		3,083.32	33.3%
12201 591519 Other Insurance	4,569	0	4,569	1,336.04		3,232.93	29.2%
<b>12202 Dental Insurance Allocation</b>							
12202 599982 Retiree Dental Claims	12,000	0	12,000	1,816.60		10,183.40	15.1%
12202 599984 Cobra Dental Claims	6,000	0	6,000	.00		6,000.00	.0%

05/31/2024  
12:18:06

Jefferson County  
FLEXIBLE PERIOD REPORT

PAGE 2  
glflxrpt

FROM 2024 01 TO 2024 04

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	8,119.56		15,880.44	33.8%
12202 599989 Employee Dental Claims	450,300	0	450,300	112,879.58		337,420.42	25.1%
12202 599992 Administrative Dental Retiree	1,700	0	1,700	404.70		1,295.30	23.8%
TOTAL General Fund	1,178,737	15,000	1,193,737	363,302.84		830,433.87	%
TOTAL EXPENSES	1,178,737	15,000	1,193,737	363,302.84		830,433.87	

05/31/2024  
12:18:33

Jefferson County  
FLEXIBLE PERIOD REPORT

PAGE 1  
glflxrpt

FROM 2024 01 TO 2024 04

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
<b>13201 County Treasurer</b>							
13201 411100 General Property Taxes	1,527,071	0	1,527,071	509,023.56		1,018,047.06	33.3%
13201 411300 DNR Pilot	-60,000	0	-60,000	-61,221.75		1,221.75	102.0%
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	-123,185.29		-111,814.71	52.4%
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	-1,038,714.34		-461,285.66	69.2%
13201 481004 Fair Market Value Adjustment	0	0	0	97,608.24		-97,608.24	.0%
13201 486004 Miscellaneous Revenue	0	0	0	-223.81		223.81	.0%
<b>13202 Tax Deed Expense</b>							
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	-630,278.90		305,949.52	%
TOTAL REVENUES	-324,329	0	-324,329	-630,278.90		305,949.52	

05/31/2024  
12:19:12

Jefferson County  
FLEXIBLE PERIOD REPORT

PAGE 1  
glflxrpt

FROM 2024 01 TO 2024 04

ACCOUNTS FOR:  
100 General Fund

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>13201 County Treasurer</b>							
13201 511110 Salary-Permanent Regular	84,344	0	84,344	28,037.57		56,306.43	33.2%
13201 511210 Wages-Regular	64,861	0	64,861	24,825.54		40,035.71	38.3%
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	3,597.92		7,032.30	33.8%
13201 512142 Retirement (Employer)	10,400	0	10,400	3,558.17		6,841.46	34.2%
13201 512144 Health Insurance	37,376	0	37,376	12,171.51		25,204.14	32.6%
13201 512145 Life Insurance	9	0	9	6.84		2.52	73.1%
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	1,026.03		1,292.37	44.3%
13201 521232 Investment Advisor Fees	40,000	0	40,000	23,328.58		16,671.42	58.3%
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	1,069.47		5,930.53	15.3%
13201 531312 Office Supplies	2,901	0	2,901	505.75		2,395.10	17.4%
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	10.00		30.00	25.0%
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	97.19		402.81	19.4%
13201 571004 IP Telephony Allocation	482	0	482	160.68		321.32	33.3%
13201 571005 Duplicating Allocation	23	0	23	7.68		15.32	33.4%
13201 571009 MIS PC Group Allocation	10,353	0	10,353	3,451.00		6,902.00	33.3%
13201 571010 MIS Systems Grp Alloc(ISIS)	1,942	0	1,942	647.32		1,294.68	33.3%
13201 591519 Other Insurance	1,531	0	1,531	469.56		1,061.48	30.7%
13201 593256 Bank Charges	1,500	0	1,500	349.05		1,150.95	23.3%
<b>13202 Tax Deed Expense</b>							
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%

05/31/2024  
12:19:13

Jefferson County  
FLEXIBLE PERIOD REPORT

FROM 2024 01 TO 2024 04

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	103,924.57		220,404.81	%
TOTAL EXPENSES	324,329	0	324,329	103,924.57		220,404.81	

05/31/2024  
12:14:15

Jefferson County  
FLEXIBLE PERIOD REPORT

PAGE 1  
glflxrpt

FROM 2024 01 TO 2024 04

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
<b>11301 Child Support</b>							
11301 411100 General Property Taxes	-124,210	0	-124,210	-41,403.48		-82,806.90	33.3%
11301 421001 State Aid	-190,190	0	-190,190	-95,095.05		-95,094.95	50.0%
11301 421010 M S L Incentives	-4,200	0	-4,200	-1,675.04		-2,524.96	39.9%
11301 421012 State Aid Cs + All Others	-1,043,412	0	-1,043,412	-234,169.58		-809,242.42	22.4%
11301 421013 Other Dept Wage Retention	0	0	0	-.01		.01	.0%
11301 421014 State Aid wages Allocation	121,406	0	121,406	28,588.69		92,817.31	23.5%
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	-141.49		-858.51	14.1%
11301 451011 CS Prog Fee Reduce 66%	9,240	0	9,240	2,562.19		6,677.81	27.7%
11301 451013 NIVD Activities Reduction	-2,700	0	-2,700	-621.33		-2,078.67	23.0%
11301 451014 CS Program Fees	-13,000	0	-13,000	-5,491.77		-7,508.23	42.2%
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	-347,621.87		-963,246.18	%
TOTAL REVENUES	-1,310,868	0	-1,310,868	-347,621.87		-963,246.18	



05/31/2024  
12:15:09

Jefferson County  
FLEXIBLE PERIOD REPORT

PAGE 1  
glflxrpt

FROM 2024 01 TO 2024 04

ACCOUNTS FOR:	ORIGINAL	TRANFRS/ ADJSTMTS	REVISED	ACTUALS	ENCUMBRANCES	AVAILABLE	PCT
100 General Fund	APPROP		BUDGET			BUDGET	USED
<b>11301 Child Support</b>							
11301 511110 Salary-Permanent Regular	309,764	0	309,764	107,948.53		201,815.87	34.8%
11301 511210 Wages-Regular	554,338	0	554,338	171,638.19		382,699.78	31.0%
11301 511220 Wages-Overtime	3,203	0	3,203	196.07		3,007.00	6.1%
11301 511330 Wages-Longevity Pay	1,343	0	1,343	.00		1,342.50	.0%
11301 512141 Social Security	63,742	0	63,742	20,181.63		43,560.40	31.7%
11301 512142 Retirement (Employer)	61,106	0	61,106	19,106.16		41,999.82	31.3%
11301 512144 Health Insurance	159,907	0	159,907	44,660.22		115,247.02	27.9%
11301 512145 Life Insurance	257	0	257	109.99		146.88	42.8%
11301 512151 HSA Contribution	7,074	0	7,074	.00		7,074.23	.0%
11301 512153 HRA Contribution	0	0	0	1,104.76		-1,104.76	.0%
11301 512173 Dental Insurance	10,159	0	10,159	3,337.54		6,821.66	32.9%
11301 521255 Paper Service	9,000	0	9,000	2,303.30		6,696.70	25.6%
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	1,457.88		692.12	67.8%
11301 529160 Interpreter Fee	2,400	0	2,400	750.00		1,650.00	31.3%
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	9.51		290.49	3.2%
11301 531311 Postage & Box Rent	21,000	0	21,000	6,315.05		14,684.95	30.1%
11301 531312 Office Supplies	2,000	0	2,000	940.65		1,059.35	47.0%
11301 531313 Printing & Duplicating	3,200	0	3,200	425.60		2,774.40	13.3%
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	614.25		285.75	68.3%
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	268.00		482.00	35.7%
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	37.44		162.56	18.7%
11301 535242 Maintain Machinery & Equip	4,000	0	4,000	1,085.97		2,914.03	27.1%
11301 571004 IP Telephony Allocation	3,132	0	3,132	1,044.00		2,088.00	33.3%
11301 571005 Duplicating Allocation	91	0	91	30.32		60.68	33.3%
11301 571009 MIS PC Group Allocation	29,580	0	29,580	9,860.00		19,720.00	33.3%

05/31/2024  
12:15:10

Jefferson County  
FLEXIBLE PERIOD REPORT

PAGE 2  
glflxrpt

FROM 2024 01 TO 2024 04

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	3,392.32		6,784.68	33.3%
11301 591519 Other Insurance	9,172	0	9,172	2,728.72		6,442.84	29.8%
TOTAL General Fund	1,310,868	0	1,310,868	403,283.49		907,584.56	%
TOTAL EXPENSES	1,310,868	0	1,310,868	403,283.49		907,584.56	

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

<b>Ledger Date</b>	<b>Description</b>	<b>General (599900)</b>	<b>Other (599908)</b>	<b>Vested Benefits (599909)</b>	<b>Authority</b>
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
10-Apr-24	Bay lights at Annex building	(10,000.00)			
<b>Total amount available</b>		<b>489,999.38</b>	<b>198,250.00</b>	<b>300,000.00</b>	
<b>Net</b>		<b>489,999.38</b>	<b>198,250.00</b>	<b>300,000.00</b>	