

Finance Committee Agenda

Jefferson County

Jefferson County Courthouse, Room C1021

311 S. Center Ave.

Jefferson, WI 53549

Date: Tuesday July 2, 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 June 4, 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 Eliminating a Vacant Full-Time Director of Community Development Position and Creating a Full-Time Financial Partnership Manager Position in the Economic Development Department
9. Discussion and possible action on Eliminating a Vacant Full-Time Community Support Program Professional position and Creating a Full-time Exempt Registered Nurse position in the Community Support Program division in the Human Services Department
10. Discussion and possible action on Authorizing Jefferson County Administrator to partner with the City of Jefferson on Access Improvement Projects at Jefferson County Parks Shop
11. Discussion and possible action on opioid settlement with Kroger
12. Discussion and possible action on claim against Jefferson County by Jeffrey Rodegheir
13. Discussion and possible action on employee meal reimbursement amounts
14. Discussion and possible action on Financial Empowerment Center
15. Discussion and possible action on status of Courthouse/Sheriff/Jail improvement project and 2021A and 2022A bond funds
16. Discussion and possible action on update on American Rescue Plan Act funding
17. Discussion and possible action on determining the disposition of foreclosed properties, setting minimum bids for the sale of foreclosed properties, and considering offers to purchase on foreclosed properties
18. Convene in closed session pursuant to section 19.85 (1)(e) Wis. Stats. for deliberating or negotiating the 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
19. Reconvene in open session for action on closed session items if necessary
20. Discussion and possible action on 2024 projections of budget vs. actual revenues and expenditures
21. Review of the financial statements and department update for May 2024-Finance Department
22. Review of the financial statements and department update for May 2024-Treasurer's Office
23. Review of the financial statements and department update for May 2024-Child Support
24. Update on contingency fund balance
25. Discussion of funding for projects related to the new highway facilities and sale of old highway facilities
26. Set future meeting schedule, next meeting date, and possible agenda items
27. Review of invoices
28. Adjourn

Next scheduled meetings: Tuesday, August 6, 2024 (Regular meeting)
Tuesday, September 3, 2024 (Regular meeting)
Monday, September 16, 2024 (Budget hearings)
Tuesday, September 17, 2024 (Budget hearings)
Wednesday, September 18, 2024 (Budget hearings)
Thursday, September 19, 2024 (Budget hearings)

Join Zoom Meeting

<https://us06web.zoom.us/j/87697754337?pwd=cnVKMzd0TkZFY3RPRHpxMW5kTGxVdz09>

Meeting ID: 876 9775 4337

Passcode: Meet2022

**Jefferson County
Finance Committee Minutes
June 4, 2024**

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

1. **Call to order** – Finance Committee Chair 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 County Administrator, Ben Wehmeier (remote); Finance Director, Marc DeVries; Assistant Finance Director, Tammy Worzalla; Corporation Counsel, Danielle Thompson; Paralegal, Sarana Stolar; Assistant to the County Administrator, Michael Luckey; County Treasurer, Kelly Stade; Budget Analyst I, Morgan Toutant; and Health Department Director, Elizabeth Chilsen. Members of the public present were Mitch Olson of Bug Tussel and John Donohue.

3. **Certification of compliance with the Open Meetings Law** – Wehmeier certified compliance with the Open Meetings Law.

4. **Approval of the agenda** – Motion by Jaeckel/Drayna to approve the agenda as presented. The motion passed 5-0.

5. **Approval of minutes for Finance Committee for May 7, 2024** – Motion by Jaeckel/Drayna to approve the minutes for May 7, 2024. The motion passed 5-0.

6. **Communications** – Assistant to the County Administrator Luckey distributed discourse related to the Financial Empowerment Center meetings that took place the previous week. Finance Director DeVries distributed the auditor’s presentation.

7. **Public Comment** – None.

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** – Motion by Drayna/Jaeckel to approve the request to accept \$500 in restricted donations for the Safe Sleep program and amend the 2024 budget for the Health Department and forward the resolution to the County Board of Supervisors. The motion passed 5-0.

9. **Discussion and possible action on results of 2023 audit by CliftonLarsonAllen** – Jake Lennel, Partner with CliftonLarsonAllen, presented the results of the 2023 audit. The County received a clean opinion on its financial statements. There were no material audit adjustments found and no audit findings to report. There were 3 uncorrected misstatements related to the new lease and software as a service accounting standards. DeVries responded that the County has done the work to determine the amount but has chosen not to present the disclosures in the financial statements because he believes the cost and effort of accumulating the data exceeds the benefit provided by the disclosure. The auditors agreed that the disclosure was immaterial to the financial statements, but they are still required to report the uncorrected misstatement to the Board. No action was taken.

10. Discussion on Financial Empowerment Center – Assistant to the County Administrator Luckey discussed the reactions to the previous week’s meetings regarding the establishment of a Financial Empowerment Center in Jefferson County. Overall the feedback was favorable, however the Committee expressed concern over the ongoing cost of the program. County Administration will continue to explore potential funding opportunities and options during the upcoming 2025 budget process. No action was taken.

11. Discussion and possible action on capital requests for the 2025 budget – DeVries distributed the 2025 capital requests to the Committee. No action was taken.

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 – Wehmeier discussed the proposal by Fond du Lac County and Bug Tussel to issue additional debt for broadband expansion. Wehmeier proposed that the County consider participation with an initial not to exceed amount of \$5,000,000. Jefferson County does not need to spend the entire amount but the participating parties cannot guarantee that if more is needed than initially requested, there will be any remaining. The safest course of action is to go high and turn funds back if not needed. Motion by Jones/Jaeckel to recommend to the County Board to participate in an additional debt guarantee with Bug Tussel and Fond du Lac County of up to \$5,000,000 and forward the resolution to the County Board of Supervisors. The motion passed 5-0.

13. 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.

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

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 – Corporation Counsel Thompson updated the Committee on the status of delinquent tax properties. No action was taken.

16. Convene in closed session pursuant to section 19.85 (1)(e) Wis. Stats. for deliberating or negotiating the sale of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, specifically for the purpose of discussion and possible action regarding the proposed sale of approximately 100 acres of county owned property to Project Dove, LLC – Motion by Jones/Jaeckel to convene into closed session. The Committee voted by roll call to convene into closed session. The motion passed 5-0.

17. Reconvene in open session for action on closed session items if necessary – Motion by Jones/Jaeckel to convene into open session. The motion passed 5-0. Motion by Jaeckel/Drayna to take judgement on the old Tyson cold storage property. The motion passed 5-0.

18. 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.

- 19. Review of the financial statements and department update for April 2024-Finance Department** – no action taken.
- 20. Review of the financial statements and department update for April 2024-Treasurer’s Office** – no action taken.
- 21. Review of the financial statements and department update for April 2024-Child Support** – no action taken.
- 22. Discussion of funding for projects related to the new Highway Facilities and sale of old Highway Facilities.** No action was taken.
- 23. Set future meeting schedule, next meeting date, and possible agenda items** – The next meeting is scheduled for Tuesday July 2, 2024 at 8:30 a.m. Possible agenda items are review of meal/travel per diem amounts.
- 24. Review of Invoices** - After review of the invoices, a motion was made by Jaeckel/Christensen to approve the payment of invoices totaling \$5,225,966.77. The motion passed 5-0.
- 25. Adjourn** – A motion was made by Jaeckel/Drayna to adjourn at 10:42 a.m. The motion passed 5-0.

Respectfully submitted,

Marc DeVries, Finance Director
Jefferson County

Resolution No. 2024-_____

**Eliminating a Vacant Full-Time Community Support Program Professional position and
Creating a Full-time Exempt Registered Nurse position in the Community Support
Program division in the Human Services Department and amending the 2024 budget**

Executive Summary

The Human Services Director and Health Department Director/Health Officer have assessed the staffing needs, specifically related to nursing hours and nursing levels to support the Community Support Program (CSP) in Human Services and immunization and clinical house in the Health Department. These identified program needs necessitate a restructure and creation of certain positions to better align with operational goals and enhance service delivery. This resolution proposes the elimination of one full-time Community Support Professional position and the creation of one full-time Registered Nurse position within the Community Support Program. It is anticipated that through the change in positions and increased reimbursement rates for the Registered Nurse, that this will be a neutral budget adjustment. The Health Department has received a grant through Department of Health Services Routine Immunization that will enable the current Licensed Practical Nurse to work full-time at the Health Department versus revenue offset provided by the CSP program. This will assist in meeting the increased capacity and limit the need for reallocation of clinic time from other providers. Further this resolution authorizes the Health Department to accept the \$40,000 grant from the Department of Health Services.

The resolution requesting the elimination of one full-time Community Support Professional position and the creation of one full-time Registered Nurse position within the Community Support Program was reviewed by the Human Resources Committee on June 18, 2024 and the Finance Committee on July 2, 2024. The Human Resources and Finance Committees recommended forwarding this resolution to the County Board to amend the classification listing in the Human Services Department accordingly.

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

WHEREAS, the County Administrator, in consultation with the Human Services Director and Health Department Director, has evaluated the current staffing structure and identified that the restructuring and creation of positions will improve operational efficiency and the quality of services provided, and

WHEREAS, the 2024 budget initially included a request for maintaining the Community Support Professional (CSP) position, but subsequent evaluations have indicated that increasing services demand require increased hours for a Registered Nurse necessitate the need to restructure, and

WHEREAS, the Health Department has applied for a grant that will fund the current full-time Licensed Practical Nurse to work full-time at the Health Department, offsetting revenue from Human Service to the Health Department to cover the full cost of the Licensed Practical Nurse, and

WHEREAS, by elimination of the CSP Professional position, maintain revenue for services to increased reimbursement for Registered Nurse role will offset costs to add a Registered Nurse in the CSP program, and

WHEREAS, the Community Support Professional position is currently vacant, and

WHEREAS, this restructuring will ensure that clients receive comprehensive care from a qualified healthcare professional, and adding needed capacity thus improving health outcomes and aligning with the strategic goals of the department.

NOW, THEREFORE, BE IT RESOLVED, that the Human Resources Committee recommends to the County Board the approval of the following position changes in the Human Services Department:

1. Eliminate one full-time vacant Community Support Professional position.
2. Create one full-time, exempt Registered Nurse Position within the Community Support Program.

BE IT FURTHER RESOLVED, that the Health Department is authorized to accept the \$40,000 Department of Health Services Routine Immunization grant.

Fiscal Note: The restructuring of these positions is designed to be budget neutral. The funding for the full-time Registered Nurse position will be derived from the elimination of the Community Support Professional Position, maintaining reimbursement for services within CSP and increased reimbursement rate for a Registered Nurse. The Health Department will offset previous revenue from the Human Services Department by a grant received for by the Health Department, from the Department of Health Services. This will result in no additional tax levy for the County. 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:
Human Resources Committee
Finance Committee

07-09-2024

REVIEWED: Corporation Counsel: ; Finance Director:

**JEFFERSON COUNTY
BUDGET ADJUSTMENT OR AMENDMENT REQUEST**

<u>Adjustment</u>	<u>Description</u>	<u>Approval Level</u>
<input type="checkbox"/> Level 1	Adjustments of operating appropriations up to \$4,999 from one account to another <u>within</u> the department's budget	Department Head
<input type="checkbox"/> Level 2	<input type="checkbox"/> a. Adjustments of operating appropriations over \$5,000 and up from one account to another <u>within</u> the department's budget.	Administrator
	<input type="checkbox"/> b. Substitution of capital items or adjustment of operating to capital appropriations up to \$24,999 from one account to another <u>within</u> the department's budget.	Administrator
<input type="checkbox"/> Level 3	Amendments of operating or capital appropriations needing additional funding from contingency funds from that are under 10% of the funds originally appropriated for an individual department.	Finance Committee
<input checked="" type="checkbox"/> Level 4	<input type="checkbox"/> a. Amendments of operating or capital appropriations needing additional funding from contingency funds from that are over 10% of the funds originally appropriated for an individual department.	County Board
	<input checked="" type="checkbox"/> b. New programs in a department that were not originally budgeted through increase in expenses with offsetting increase in revenue for that program. (i.e. grant funding or donations)	County Board
	<input type="checkbox"/> c. Substitution of capital items or adjustment of operating to capital appropriations over \$25,000 from one account to another <u>within</u> the department's budget.	County Board
	<input type="checkbox"/> d. Amendments of operating or capital appropriations needing funding from general fund balance.	County Board

Increase	Decrease	Account #	Account Title	Amount
<input checked="" type="checkbox"/>	<input type="checkbox"/>	4105.421001.	State Aid	\$ (40,000.00)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	4105.511210.	Wages - Regular	\$ 22,525.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	4105.512141.	Social Security	\$ 1,723.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	4105.512142.	Retirement (Employer)	\$ 1,554.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	4105.512173.	Dental Insurance	\$ 396.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	4105.512144.	Health Insurance	\$ 8,100.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	4105.512153.	HRA Contribution	\$ 645.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	4105.512145.	Life Insurance	\$ 37.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	4105.529160.	Interpreter Fee	\$ 4,320.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	4105.531342.	Chemical Lab & Medical Supp	\$ 336.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	4105.531349.	Other Operating Expenses	\$ 364.00
<input type="checkbox"/>	<input checked="" type="checkbox"/>	4111.474008.	Human Services	\$ 34,980.00
<input type="checkbox"/>	<input checked="" type="checkbox"/>	4111.511210.	Wages Regular	\$ (22,525.00)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	4111.512141.	Social Security	\$ (1,723.00)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	4111.512142.	Retirement (Employer)	\$ (1,554.00)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	4111.512173.	Dental Insurance	\$ (396.00)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	4111.512144.	Health Insurance	\$ (8,100.00)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	4111.512153.	HRA Contribution	\$ (645.00)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	4111.512145.	Life Insurance	\$ (37.00)

Description of Adjustment:

RICE Grant 3.0 to increase immunizations awarded. Grant to be using to increase nursing time in clinic, and community

Department Head Signature Elizabeth Chelsen Date 6/13/2024

County Administrator Signature _____ Date _____

with the County Administrator.

1) Salaries and Fringes are not included as operating above, any changes to salaries and fringes must be discussed

2) The County Administrator shall make the determination if the budget adjustment needs to go to the County Board.

3) Any items \$5,000 and above must be capitalized.

**JEFFERSON COUNTY
BUDGET ADJUSTMENT OR AMENDMENT REQUEST**

<u>Adjustment</u>	<u>Description</u>	<u>Approval Level</u>
<input type="checkbox"/> Level 1	Adjustments of operating appropriations up to \$4,999 from one account to another <u>within</u> the department's budget	Department Head
<input type="checkbox"/> Level 2	<input type="checkbox"/> a. Adjustments of operating appropriations over \$5,000 and up from one account to another <u>within</u> the department's budget.	Administrator
	<input type="checkbox"/> b. Substitution of capital items or adjustment of operating to capital appropriations up to \$24,999 from one account to another <u>within</u> the department's budget.	Administrator
	<input type="checkbox"/> c. Transfers between departments within a budgetary function of up to \$24,999.	Administrator
<input type="checkbox"/> Level 3	Amendments of operating or capital appropriations needing additional funding from contingency funds from that are under 10% of the funds originally appropriated for an individual department.	Finance Committee
<input type="checkbox"/> Level 4	<input type="checkbox"/> a. Amendments of operating or capital appropriations needing additional funding from contingency funds from that are over 10% of the funds originally appropriated for an individual department.	County Board
	<input checked="" type="checkbox"/> b. New programs in a department that were not originally budgeted through increase in expenses with offsetting increase in revenue for that program. (i.e. grant funding or donations)	County Board
	<input type="checkbox"/> c. Substitution of capital items or adjustment of operating to capital appropriations over \$25,000 from one account to another <u>within</u> the department's budget.	County Board
	<input type="checkbox"/> d. Amendments of operating or capital appropriations needing funding from general fund balance.	County Board

Increase	Decrease	Account #	Account Title	Amount
<input type="checkbox"/>	<input checked="" type="checkbox"/>	65025-561-455412	CSP - MA Revenue	20,068.75
<input checked="" type="checkbox"/>	<input type="checkbox"/>	65025-561-511110	CSP - Salary	29,408.15
<input type="checkbox"/>	<input checked="" type="checkbox"/>	65025-561-511210	CSP - Wages	(24,992.84)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	65025-561-512141	CSP - Social Security	418.16
<input checked="" type="checkbox"/>	<input type="checkbox"/>	65025-561-512142	CSP - WRS Contributions	313.49
<input type="checkbox"/>	<input checked="" type="checkbox"/>	65025-561-555509	CSP - Contracted CSP	(25,215.71)
<input type="checkbox"/>	<input type="checkbox"/>	_____	_____	_____
<input type="checkbox"/>	<input type="checkbox"/>	_____	_____	_____

Description of Adjustment:

Human Services currently contracts for nursing LPN services with the Health Department at CSP. HS would like to eliminate a vacant CSP professional position and create a LPN. This would allow HS CSP to expand nursing services. It would also allow the Health Dept to expand nursing services by having their LPN full-time, instead of sharing with HS CSP.

Department Head Signature _____ Date _____

County Administrator Signature _____ Date _____

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

Resolution No. 2024-_____

**Eliminating a Vacant Full-Time Director of Community Development Position and
Creating a Full-Time Financial Partnership Manager Position in the Economic
Development Department and amending the 2024 budget**

Executive Summary

The Economic Development Department currently has a vacant full-time Director of Community Development position. After careful evaluation, it has been determined that the department would benefit more from a position focused on financial management to support its strategic initiatives and partnerships. Therefore, it is proposed to eliminate the vacant Director of Community Development position and create a new full-time Financial Partnership Manager position. This restructuring is expected to be cost-neutral, with no increase to the tax levy.

The resolution requesting the elimination of the vacant, full-time Director of Community Development position and the creation of the full-time, exempt, Financial Partnership Manager Position was reviewed by the Human Resources Committee on June 18, 2024 and the Finance Committee on July 2, 2024. The Human Resources and Finance Committees recommended forwarding this resolution to the County Board to amend the classification listing in the Economic Development Department accordingly.

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

WHEREAS, the new Financial Partnership Manager position will better align with the department's needs by fostering collaborative relationships with financial institutions, loan fund investors, and various County financial departments and committees, and

WHEREAS, the new position will oversee the administration of multiple revolving loan funds, manage the loan application process, engage potential investors, and provide oversight to the HUD program, among other responsibilities, and

WHEREAS, this restructuring will support the County's Intentional Economic Growth and Housing Initiatives as outlined in the Strategic Plan.

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board hereby creates one full-time, exempt Financial Partnership Manager position and eliminates one vacant full-time Director of Community Development position in the Economic Development Department, to become effective upon passage of this resolution.

Fiscal Note: The creation of the Financial Partnership Manager position and the elimination of the Director of Community Development position is expected to be cost-neutral, with no increase to the tax levy. 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:
Human Resources Committee

07-09-2024

RESOLUTION NO. 2024-__

Authorizing Jefferson County Administrator to Partner with the City of Jefferson on Access Improvement Projects at the Jefferson County Park Shop

Executive Summary

As part of the Project Dove development and creation of Kikkoman Way, Jefferson County has been working with the City of Jefferson and Town and Country Engineering Inc. to address impacts to the Parks building entrances and parking. Town and Country Engineering Inc. worked with Jefferson County staff to create a design that would improve access, reduce the impacts of storm water, and create additional off-street parking for staff vehicles. This project proposes to create 14 new paved parking spaces, concrete curb and gutter to direct overland water flow, water control structures at outflow points, and a paved access drive around the south side of the shop for equipment access and outdoor storage.

Jefferson County is seeking approval to enter into an agreement with the City of Jefferson to include this project in its upcoming road construction contracts on a bid item and quantity basis. Jefferson County will reimburse the City of Jefferson for the quantities encumbered for this project based on quantity bid prices provided by the lowest responsible bidder through a competitive bid process. Town and Country Engineering Inc. has provided an estimate for the project including excavation, grading/fill, paving, contingency, and engineering at \$193,393.15. The Jefferson County Board of Supervisors approved \$200,000 at its March 12, 2024 meeting for this project. The Jefferson County Parks Committee considered this resolution at its June 27th meeting and the Finance Committee considered this resolution at its July 2, 2024 meeting and recommended forwarding to the County Board for approval.

WHEREAS, Jefferson County has been working with the City of Jefferson and Town and Country Engineering to address access changes to the Jefferson County Parks Shop as part of the Project Dove development and the creation of Kikkoman Way. This has included design and engineering of changes to the parks facility to include improved drainage features, additional off-road parking, and access around the parks building for continuity of operations, and

WHEREAS, Jefferson County is seeking to streamline our bidding process and realize economy of scale by working with the City of Jefferson Engineering and Administrative staff to include this project as part of the larger development and road construction projects that are ongoing, and

WHEREAS, it is the intent of Jefferson County to work with the City of Jefferson to include this improvement project in one of the Cities upcoming bids and to reimburse the City based on the estimated bid items and quantities.

NOW, THEREFOR, BE IT RESOLVED, the Jefferson County Board of Supervisors authorizes the County Administrator to enter into an agreement with the City of Jefferson to include the described project into its current project bids and Jefferson County will reimburse the

City of Jefferson based on expenditures encumbered directly related to this project.

Fiscal Note: This resolution authorizes Jefferson County to participate with the City of Jefferson in the bid process and include this project in the improvements necessary to design and construct Kikkoman Way. Funds for this project were approved in the amount of \$200,000 by the County Board of Supervisors at its March 12, 2024 meeting. No budget adjustments are necessary.

Ayes: _____ Noes: _____ Abstain: _____ Absent: _____ Vacant: _____

Referred By
Parks Committee
Finance Committee

07-09-24

REVIEWED: Corporation Counsel: _____; Finance Director: 

RESOLUTION NO. 2024-_____

Authorizing Jefferson County to Enter into the Settlement Agreement with The Kroger Co. and Agreeing to the Terms of Addendum Two to the MOU Allocating Settlement Proceeds

Executive Summary

Between 1999 and 2013, the quantity of opioids dispensed in the United States quadrupled, with nearly 207 million opioid prescriptions being written in 2013 and almost 259 million in 2014. Opioid sales were nearly \$10 billion in 2015. According to 2015 data from the National Survey on Drug Use and Health, in 2013 over one third of United States citizens had used prescription opioids, with a significant number of those resulting in addiction. In order to expand their market and achieve a dramatic increase in profits, some companies created a marketing campaign designed to give the medical community and the public the false impression that opioids were safe for long-term use. This false marketing campaign is responsible for what is commonly referred to as the Opioid Epidemic. On October 10, 2017, the Jefferson County Board of Supervisors adopted Resolution No. 2017-39 which authorized the County Administrator to execute the necessary documents to proceed with a lawsuit on behalf of Jefferson County.

Lawsuits have been filed on behalf of 71 Wisconsin counties and 16 municipalities. All Wisconsin cases were coordinated with thousands of other lawsuits throughout the country. Jefferson County previously entered into settlement agreements with a number of opioid manufacturers pursuant to Resolution No. 2021-49. Settlement terms have now been reached with The Kroger Co. and affirmative action of the Board is required to finalize the settlement. The terms of the settlement require all parties to sign the agreement and related documents no later than August 12, 2024.

This resolution authorizes Jefferson County to enter into Settlement Agreement to resolve the pending litigation with The Kroger Co. It further authorizes Jefferson County to execute Addendum Two to the Wisconsin Local Government Memorandum of Understanding which allocates the settlement proceeds to each of the participating local governments. The Executive Committee considered this resolution at its meeting on June 26, 2024, and the Finance Committee considered this resolution at its meeting on July 2, 2024 and the Committees recommended forwarding it to the County Board for approval.

WHEREAS, the County Board of Supervisors previously authorized the County to enter into an engagement agreement with von Briesen & Roper, s.c., Crueger Dickinson LLC and Simmons Hanly Conroy LLC (the “Law Firms”) to pursue litigation against certain manufacturers, distributors, and retailers of opioid pharmaceuticals (the “Opioid Defendants”) in an effort to hold the Opioid Defendants financially responsible for the County’s expenditure of vast money and resources to combat the opioid epidemic; and

WHEREAS, on behalf of the County, the Law Firms filed a lawsuit against the Opioid Defendants; and

WHEREAS, the Law Firms filed similar lawsuits on behalf of 66 other Wisconsin counties and all Wisconsin cases were coordinated with thousands of other lawsuits filed against the same

or substantially similar parties as the Opioid Defendants in the Northern District of Ohio, captioned *In re: Opioid Litigation*, MDL 2804 (the “Litigation”); and

WHEREAS, four (4) additional Wisconsin counties (Milwaukee, Dane, Waukesha, and Walworth) hired separate counsel and joined the Litigation; and

WHEREAS, since the inception of the Litigation, the Law Firms have coordinated with counsel from around the country (including counsel for Milwaukee, Dane, Waukesha, and Walworth Counties) to prepare the County’s case for trial and engage in extensive settlement discussions with the Opioid Defendants; and

WHEREAS, the settlement discussions with The Kroger Co. (the “Settling Defendant”) resulted in a tentative agreement as to settlement terms pending agreement from the County and other plaintiffs involved in the Litigation; and

WHEREAS, copies of the settlement agreement relating to the Settling Defendant (“Settlement Agreement”) representing the terms of the tentative settlement agreement with the Settling Defendant has been made available at <https://nationalopioidsettlement.com/wp-content/uploads/2024/05/Kroger-Multistate-Settlement-Agreement-Circulated-to-States-March-25-2024.pdf>; and

WHEREAS, the Settlement Agreement provides, among other things, for the payment of certain sums to Participating Subdivisions (as defined in the Settlement Agreement) upon the occurrence of certain events detailed in the Settlement Agreement; and

WHEREAS, the County is a Participating Subdivision in the Settlement Agreement and has the opportunity to participate in the benefits associated with the Settlement Agreement provided the County (a) approves the Settlement Agreement; (b) approves the Addendum Two to the Memorandum of Understanding allocating proceeds from the Settlement Agreement (“MOU”) among the various Wisconsin Participating Subdivisions, a copy of which is attached to this Resolution (“Addendum Two”); and (c) the Legislature’s Joint Committee on Finance approves the terms of the Settlement Agreement; and

WHEREAS, pursuant to Section 12 of the State-Local MOU entered into between the Wisconsin Participating Subdivisions and the Attorney General of the State of Wisconsin (“State-Local MOU”), the Attorney General has provided notice that the terms of the State-Local MOU shall apply to the Settlement Agreement and all proceeds of such Settlement Agreement; and

WHEREAS, 2021 Wisconsin Act 57 created Section 165.12 of the Wisconsin Statutes relating to the settlement of all or part of the Litigation; and

WHEREAS, pursuant to Wis. Stat. § 165.12(2), the Legislature’s Joint Committee on Finance is required to approve the Settlement Agreement; and

WHEREAS, pursuant to Wis. Stat. § 165.12(2), the proceeds from any settlement of all or part of the Litigation are distributed 70% to local governments in Wisconsin that are parties to the Litigation and 30% to the State; and

WHEREAS, Wis. Stat. § 165.12(4)(b)2. provides the proceeds from the Settlement Agreement must be deposited in a segregated account (the “Opioid Abatement Account”) and may be expended only for approved uses for opioid abatement as provided in the Settlement Agreement; and

WHEREAS, Wis. Stat. § 165.12(7) bars claims from any Wisconsin local government against the Opioid Defendants filed after June 1, 2021; and

WHEREAS, the definition of Participating Subdivisions in the Settlement Agreement recognizes a statutory bar on claims such as that set forth in Wis. Stat. § 165.12(7) and, as a result, the only Participating Subdivisions in Wisconsin are those counties and municipalities that were parties to the Litigation (or otherwise actively litigating a claim against one, some, or all of the Opioid Defendants) as of June 1, 2021; and

WHEREAS, the Legislature’s Joint Committee on Finance is not statutorily authorized or required to approve the allocation of proceeds of the Settlement Agreement among Wisconsin Participating Subdivisions; and

WHEREAS, the Wisconsin Participating Subdivisions previously negotiated and approved the allocation of proceeds among themselves, which allocation is reflected in Exhibit A to the MOU, which is an agreement between all of the entities identified in the Allocation MOU as to how the proceeds payable to those entities under the Settlement Agreements will be allocated; and

WHEREAS, the County and all other Wisconsin Participating Subdivisions agreed to and entered into that certain Addendum to the MOU (“Addendum One”) that provided for allocation of settlement proceeds from previous settlements with certain pharmacies and manufacturers according to the same percentages as that provided in the MOU; and

WHEREAS, the County has been informed as to the deadlines related to the effective dates of the Settlement Agreement, the ramifications associated with the County’s refusal to enter into the Settlement Agreement, the form of Addendum Two and an overview of the process for finalizing the Settlement Agreements and such information, together with additional resources related to the settlement can be found at <https://nationalopioidsettlement.com/kroger-co-settlement/>; and

WHEREAS, the County, by this Resolution, shall deposit the proceeds of the Settlement Agreement consistent with the terms of this Resolution and Wis. Stat. § 165.12(4)(b); and

WHEREAS, pursuant to the County’s engagement agreement with the Law Firms, the County shall pay up to an amount equal to 25% of the proceeds from successful resolution of all or part of the Litigation, whether through settlement or otherwise, plus the Law Firms’ costs and

disbursements, to the Law Firms as compensation for the Law Firms' efforts in the Litigation and any settlement; and

WHEREAS, the Law Firms anticipate making application to the national fee fund established in the Settlement Agreement seeking payment, in whole or part, of the fees, costs, and disbursements owed the Law Firms pursuant to the engagement agreement with the County; and

WHEREAS, it is anticipated the amount of any award from the fee fund established in the Settlement Agreements will be insufficient to satisfy the County's obligations under the engagement agreement with the Law Firms; and

WHEREAS, the County, by this Resolution, and pursuant to the authority granted the County in the applicable Order emanating from the Litigation in relation to the Settlement Agreement and payment of attorney fees, shall authorize and direct the escrow agent responsible for the receipt and distribution of the proceeds from the Settlement Agreement to establish an account for the purpose of segregating funds to pay the fees, costs, and disbursements of the Law Firms owed by the County (the "Attorney Fees Account") in order to fund a local "backstop" for payment of the fees, costs, and disbursements of the Law Firms; and

WHEREAS, in no event shall payments to the Law Firms out of the Attorney Fees Account and the fee fund established in the Settlement Agreement exceed an amount equal to 25% of the amounts allocated to the County by virtue of the Addendum Two (Exhibit A to the MOU); and

WHEREAS, the intent of this Resolution is to authorize the County to enter into the Settlement Agreement, the Addendum Two, establish the County's Opioid Abatement Account, and establish the Attorney Fees Account; and

WHEREAS, the County, by this Resolution, shall authorize the County's corporation counsel to finalize and execute any other document or agreement necessary to effectuate the Settlement Agreement and the other agreements referenced herein.

NOW, THEREFORE, BE IT RESOLVED: the County Board of Supervisors hereby approves:

1. The execution of the Settlement Agreement and any and all documents ancillary thereto and authorizes the Board Chair or designee to execute same.
2. The final negotiation and execution of Addendum Two in form substantially similar to that presented with this Resolution and any and all documents ancillary thereto and authorizes the Board Chair or designee to execute same upon finalization provided the percentage share identified as allocated to the County is substantially similar to that identified in the Addendum Two provided to the Board with this Resolution.

3. The execution by the Board Chair or designee of any additional documents or agreements for the receipt and disbursement of the proceeds of the Settlement Agreement.

BE IT FURTHER RESOLVED: all proceeds from the Settlement Agreement not otherwise directed to the Attorney Fees Account shall be deposited in the County's Opioid Abatement Account. The Opioid Abatement Account shall be administered consistent with the terms of this Resolution, Wis. Stat. § 165.12(4), and the Settlement Agreement.

BE IT FURTHER RESOLVED: the County hereby authorizes the establishment of an account separate and distinct from any account containing funds allocated or allocable to the County which shall be referred to by the County as the "Attorney Fees Account." An escrow agent shall deposit a sum equal to up to, but in no event exceeding, an amount equal to 20% of the County's proceeds from the Settlement Agreement into the Attorney Fees Account. If the payments to the County are not enough to fully fund the Attorney Fees Account as provided herein because such payments are made over time, the Attorney Fees Account shall be funded by placing up to, but in no event exceeding, an amount equal to 20% of the proceeds from the Settlement Agreement attributable to Local Governments (as that term is defined in the MOU) into the Attorney Fees Account for each payment. Funds in the Attorney Fees Account shall be utilized to pay the fees, costs, and disbursements owed to the Law Firms pursuant to the engagement agreement between the County and the Law Firms provided, however, the Law Firms shall receive no more than that to which they are entitled under their fee contract when considering the amounts paid the Law Firms from the fee fund established in the Settlement Agreement and allocable to the County. The Law Firms may make application for payment from the Attorney Fees Account at any time and the County shall cooperate with the Law Firms in executing any documents necessary for the escrow agent to make payments out of the Attorney Fees Account.

BE IT FURTHER RESOLVED that all actions heretofore taken by the Board of Supervisors and other appropriate public officers and agents of the County with respect to the matters contemplated under this Resolution are hereby ratified, confirmed and approved.

Fiscal Note: Programs or program enhancements arising from this settlement shall be reviewed on an annual basis through the budget process to determine that the funds are being directed towards the highest needs of Jefferson County.

Referred By:
Executive Committee

07-09-2024

**ADDENDUM TWO TO WISCONSIN LOCAL GOVERNMENT
MEMORANDUM OF UNDERSTANDING**

WHEREAS, the undersigned local governments (“Local Governments”) entered into that certain Memorandum of Understanding relating to, among other things, the allocation of the proceeds of the settlements with McKesson Corporation, Cardinal Health, Inc., AmerisourceBergen Corporation, Johnson & Johnson, Janssen Pharmaceuticals, Inc., Ortho-McNeil-Janssen Pharmaceuticals, Inc., and Janssen Pharmaceutica, Inc. (“Original MOU”); and

WHEREAS, the undersigned Local Governments entered into that certain Addendum to the MOU relating to, among other things, the allocation of the proceeds of the settlements with Walgreens, Walmart, CVS, Teva, and Allergan (“Addendum 1” and, together with the Original MOU, the “MOU”); and

WHEREAS, the settlement discussions with The Kroger Co. has resulted in a tentative agreement as to settlement terms (“Kroger Settlement Agreement”) pending agreement from the State of Wisconsin, the Local Governments and other parties involved in the Litigation; and

WHEREAS, the Local Governments intend this Addendum Two to the MOU (“Addendum Two”) to effectuate the terms of the Kroger Settlement Agreement and allocate the proceeds of the Kroger Settlement Agreement to each of the Local Governments in the same manner and same percentages as set forth in the MOU and Exhibit A to the Original MOU, a copy of which is appended to this Addendum Two with the elimination of the dollar amounts attributable to the settlements referenced in the Original MOU.

NOW, THEREFORE, the Local Governments enter into this Addendum Two upon the terms described herein.

1. The Local Governments ratify, confirm and agree to in all respects the MOU. By this Addendum Two, the Local Governments agree that any and all proceeds of the Kroger Settlement Agreement shall be distributed, allocated and otherwise disposed of in the same manner and same percentages as set forth in the MOU and Exhibit A to the Original MOU. Terms not defined in this Addendum Two shall be given the definition ascribed to such terms in the MOU and the Kroger Settlement Agreement.
2. Nothing in this Addendum Two is intended to alter or change any Local Government’s right to pursue its own claim. Rather, the intent of this Addendum Two is to provide a mechanism for the receipt and expenditure of Opioid Funds, as that term is defined in the MOU.
3. This MOU may be executed in counterparts. Electronic signatures shall in all respects be considered valid and binding.

[Signatures on Following Page]

EXHIBIT A

Allocation of Proceeds Among the Local Governments

The following chart is agreed upon by and between the Local Governments identified below as representing the allocation of proceeds from the Settlement Agreements following (a) allocation to the Local Governments; and (b) allocation to the Attorney Fee Fund. The Local Governments shall cooperate with one another and the State in the negotiation and execution of an Escrow Agreement to effectuate the terms of the State-Local Government MOU, the Local Government MOU and the allocation set forth below. **The monetary value associated with the percentages below will be calculated consistent with the Settlement Agreements.**

Local Government Type	Wisconsin Litigating Local Government	Allocation Percentage
County	Adams County	0.327%
County	Ashland County	0.225%
County	Barron County	0.478%
County	Bayfield County	0.124%
County	Brown County	2.900%
County	Buffalo County	0.126%
County	Burnett County	0.224%
County	Calumet County	0.386%
County	Chippewa County	0.696%
County	Clark County	0.261%
County	Columbia County	1.076%
County	Crawford County	0.195%
County	Dane County	8.248%
County	Dodge County	1.302%
County	Door County	0.282%
County	Douglas County	0.554%
City	Superior	0.089%
County	Dunn County	0.442%
County	Eau Claire County	1.177%
County	Florence County	0.053%
County	Fond Du Lac County	1.196%
County	Forest County	0.127%
County	Grant County	0.498%
County	Green County	0.466%
County	Green Lake County	0.280%
County	Iowa County	0.279%

County	Iron County	0.061%
County	Jackson County	0.236%
County	Jefferson County	1.051%
County	Juneau County	0.438%
County	Kenosha County	3.712%
City	Kenosha	0.484%
City	Pleasant Prairie	0.059%
County	Kewaunee County	0.156%
County	La Crosse County	1.649%
County	Lafayette County	0.134%
County	Langlade County	0.312%
County	Lincoln County	0.350%
County	Manitowoc County	1.403%
County	Marathon County	1.259%
County	Marinette County	0.503%
City	Marinette	0.032%
County	Marquette County	0.246%
County	Menominee County	0.080%
County	Milwaukee County	25.220%
City	Cudahy	0.087%
City	Franklin	0.155%
City	Greenfield	0.163%
City	Milwaukee	7.815%
City	Oak Creek	0.166%
City	South Milwaukee	0.096%
City	Wauwatosa	0.309%
City	West Allis	0.378%
County	Monroe County	0.655%
County	Oconto County	0.336%
County	Oneida County	0.526%
County	Outagamie County	1.836%
County	Ozaukee County	1.036%
County	Pepin County	0.055%
County	Pierce County	0.387%
County	Portage County	0.729%
County	Price County	0.149%
County	Racine County	3.208%
City	Mount Pleasant	0.117%
City	Sturtevant	0.018%

City	Union Grove	0.007%
City	Yorkville Town	0.002%
County	Richland County	0.218%
County	Rock County	2.947%
County	Rusk County	0.159%
County	Sauk County	1.226%
County	Sawyer County	0.258%
County	Shawano County	0.418%
County	Sheboygan County	1.410%
County	St Croix County	0.829%
County	Taylor County	0.159%
County	Trempealeau County	0.320%
County	Vernon County	0.322%
County	Vilas County	0.468%
County	Walworth County	1.573%
County	Washburn County	0.185%
County	Washington County	1.991%
County	Waukesha County	6.035%
County	Waupaca County	0.606%
County	Waushara County	0.231%
County	Winnebago County	2.176%
County	Wood County	0.842%

RESOLUTION NO. 2024-_____

Denying Claim for damages by Jeffrey Rodegheir

Executive Summary

A claim has been made against Jefferson County for damages. The claim has been reviewed by the County’s insurance carrier, WMMIC, and was recommended for disallowance based on the finding that the County has no liability for this claim and is not legally responsible for the alleged damages. This resolution formally denies the claim filed against Jefferson County and directs the Corporation Counsel to give the claimant notice of disallowance. The Finance Committee considered this resolution on July 2, 2024, and recommended forwarding to the County Board for approval.

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

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

<u>Claimant</u>	<u>Date of Loss</u>	<u>Claim Filed</u>	<u>Description</u>	<u>Alleged Damages</u>
Jeffrey Rodegheir	4/07/2024	6/21/2024	Mr. Rodegheir alleges damages to the exterior of his travel trailer while being stored at the Jefferson County Fair Park for the winter.	\$5,425.97

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

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

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

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

Referred By:
Finance Committee

07-09-2024

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

JEFFERSON COUNTY
Comparison of meal reimbursement rates by County

County	Year updated	GSA	Breakfast	Lunch	Dinner	Per diem	Tip included	Comment
Jefferson		N	7.00	10.00	22.00	N	Y	
Fond du Lac	2024	N	8.00	13.00	20.00	N	Y	
Green	2024	Y				N	Y	
Waushara	2024	N	15.00	20.00	25.00	60.00		Can flex amounts but not to exceed \$60 per day
Vernon	2024	N				50.00	15%	\$50 includes tip, tip reimbursed up to 15%
Oconto	2024	N				\$40/\$50/\$60	15%	\$40 for 2 meals/\$50 for 3 meals/\$60 for out of state. Tip included in daily max
Pierce	2024	N	10.00	12.00	23.00	N	15%	\$45 includes tip, tip reimbursed up to 15%
Racine	2023	N	10.00	15.00	20.00	N		
Washburn	2023	N	9.00	11.00	20.00	N		
Columbia	2023	N				\$20/\$40/\$70		\$20 per day with no overnight stay, \$40 with overnight, \$70 out of state
Oneida	2023	Y						
Sauk	2022	Y						
Dodge	2022	N				24.00		
Brown	2022	N	8.00	10.00	15.00	33.00		B/L/D rates are for no overnight stay, \$33 per diem on overnight stay
Rusk	2022	N	7.50	10.00	15.00			
Milwaukee	2022	N				\$59-\$79	20%	Based on Federal Meals and Incidental Expense (M&IE) rates. Partial day rates also apply
Door	2022	Y						
Rock	2022	Y						
Barron	2022	Y						
Juneau	2022	N	8.00	10.00	20.00	N		
Iowa	2022	N	8.00	12.00	20.00	N		

Marc DeVries

From: Michael Luckey
Sent: Thursday, June 27, 2024 1:23 PM
To: Marc DeVries
Subject: FEC Budget
Attachments: FEC Budget Template - June 2024.xlsx

Marc,

I prepared a sample budget for the FEC. Please share with Finance Committee members.

The key points I will raise during discussion:

- The conservative estimate of \$294,000 annually includes all costs
 - In-kind contributions such as rent space reduce the cost to \$260,000
- An area non-profit is interested and will contribute significantly to this project. I cannot say an exact dollar amount until their board officially approves it. That board meeting will occur in late July. The number proposed by the Executive Director would certainly make this viable.
- This budget assumes \$58,000 in salary and benefits for a Jefferson County employee, which makes up the lion's share of the Jefferson County contribution. If that position were to either be half-time, or if the duties were to be absorbed into a role already performed by a County employee, the County's contribution could look smaller
- Removing staffing costs from the \$260,000 number leaves a \$38,000 shortfall
- The CFE Fund will award \$100,000 in the first year and \$50,000 in the second year

Thank you,



Michael Luckey

Assistant to the County Administrator
Jefferson County, Wisconsin

Email: mluckey@jeffersoncountywi.gov
Phone: 920-674-8633

311 S. Center Avenue, C2033
Jefferson, WI 53549
www.jeffersoncountywi.gov

FEC Budget Overview: First Year of Operations

Sample Budget Categories & Definitions

FECs with 3-4 Counselors typically cost \$350,000 to \$450,000 a year. Estimates will vary based on number of counselor, what is provided in-kind, and complexity of program.

This budget should reflect the local government and Financial Counseling Provider (FCP) contract, and should include in-kind values. Mark the in-kind values to be able to determine the funding that needs to be raised.

City/County				
Personnel	Definition	Estimates	Expense Notes	Other Notes
Local Government FEC Manager	1 full time person focused on the Financial Empowerment Centers and in some cases a few related responsibilities, work with FCP Manager, monitor data, develop partnerships, plan for sustainability	\$48,000	For a position at within Jefferson County, potentially at Jefferson County Economic Development Consortium (JCEDC). Will primarily handle FEC oversight but will also assist with related measures.	Provided by Jefferson County
Administrative Support	Support from existing City/County staff (as needed)	\$8,000	Support as needed from Administration	Provided in-kind by existing Jefferson County staff
Fringe Benefits	Based on City/County's own calculation	\$10,000	Benefits for 1.0 FTE	Provided by Jefferson County
Other than Personnel Services				
Marketing and Outreach	Locality-wide promotion of the Financial Empowerment Centers, signage/branding	\$6,000	Developing marketing materials (handouts, brochures, cards) and sharing will all local governments, non-profits, and applicable partners. Targeted social media marketing campaign, newspaper	It's central to the FEC model that local governments actively promote the FEC service as a public service. This is often provided in-kind or rolled into FCP budget
Events	Expenses associated with travel to various events (conferences, CFE Fund learning network events)	\$4,000		
Equipment	Cell phones, computers, printers, scanners, etc.	\$1,000		
Fiscal Sponsor Fee	Cost associated with management of grants and donations	TBD		
Indirect Costs	Based on City/County's own needs	TBD		
TOTAL				
Financial Counseling Provider (FCP)				
Personnel	Definition	Estimates	Expense Notes	Other Notes
FEC Nonprofit Manager	1 full-time person focused on the FECs, supervise counselors, monitor data, work with Local Government Manager on partnerships	\$60,000	Based on this being a full-time position, and organization's payscale	
Financial Counselors	Typically 3 to 5 counselors hired jointly by the City/County and FCP FEC manager, usually employees of the FCP	\$104,000	Expecting two counselors, \$52,000 per year in base salary each	Factor in Counselor growth for year 2 - do you anticipate growing the program over time?
Administrative Support	Support from existing FCP staff or a new hire, focus on outreach, scheduling, etc.	\$5,000	Typically an existing staff person	Provided in-kind by nonprofit FCP
Fringe Benefits	Based on FCP's own calculation	TBD		
Other than Personnel Services				
Marketing and Outreach	Typically promotion of the FECs through the FCP's own services, and/or working with the City/County on more general efforts, signage/branding	\$10,000		
Counselor Training & Continuing Education	Pre-service and continuing education training opportunities for counselors, speakers, professional certifications, etc.	\$5,000	Needs to account for travel for FEC Expert shadowing	Factor in potential costs to train new Counselors (if adding Counselors or replacing Counselors in year 2)
Equipment	Cell phones, computers, printers, scanners, etc.	\$4,000		Costs are largely, typically up-front
On-site Supplies	Paper, toner, stationary, supplies, etc.	\$3,000		
Space & Occupancy Costs	Rent and other expenses at host partners	\$12,000	Ideal approach is in-kind support for space	Many spaces throughout the County for office locations. Will be provided in-kind
Utilities & Internet Costs	Phones, internet access, etc.	\$3,000		Can vary a lot and be a big driver of cost
Credit Reports and Scores	Client credit report pulls	\$4,000	Using FICO 8 Experian agreement facilitated through the CFE Fund (~\$6/pull). Calculation to be made based on number of sessions. Less than \$2,500 per FTE for Year 1 goals of 480 sessions.	Depends on number of clients and FCP's policy for pulling credit reports
Learning Network Events	Expenses associated with travel to learning network events	\$5,000		
Incentives/Swag	Client engagement and retention incentives, typically gift cards	\$2,000	Based on City/County and FCP's strategy	
Indirect Costs	Based on FCP's needs	TBD	Confirm with the City/County and their procurement rules whether they have a cap on the amount or percentage of Indirect Costs	
TOTAL		\$294,000		

Less in-kind contributions \$260,000

Nonprofit Staff Costs \$164,000

Jefferson County Salary & Benefits \$58,000

Non-staff costs, less in-kind contributions \$38,000

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

As of June 27, 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	30,444,567.92	11,304,905.40
MIS Building Demolition & Parking Lot Construction	Future Project Below	Future Project Below				
Construction Contingency	3,750,000.00	3,750,000.00	(4,042,593.08)	(292,593.08)	-	(292,593.08)
BC#1 Site Work-Site Utilities	300,000.00	-				
Sub-Total	42,719,834.00	42,419,834.00	(962,953.76)	41,456,880.24	30,444,567.92	11,012,312.32
Design Fees (Including \$19k Reimburseables Allowance)	2,757,801.00	2,652,550.00	89,500.00	2,742,050.00	2,964,671.05	(222,621.05)
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	308,896.42	(158,896.42)
Temporary Office Space	300,000.00	300,000.00	(14,743.92)	285,256.08	486,171.66	(200,915.58)
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	327,297.88	(282,742.23)
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	-	-	-	-	13,000.62	(13,000.62)
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	2,322,369.63	103,692.37
Fixtures, Furnishings, & Equipment (Including Exterior)	1,000,000.00	1,000,000.00	850,000.00	1,850,000.00	1,731,542.46	118,457.54
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	6,414,368.99	562,935.88
Total	49,959,475.00	49,554,224.00	1,622,011.11	51,176,235.11	39,823,607.96	11,352,627.15
Funding Sources:						
Series 2021A General Obligation Bonds	(8,000,000.00)	(8,000,000.00)		(8,000,000.00)		
Series 2022A General Obligation Bonds	(28,000,000.00)	(28,000,000.00)		(28,000,000.00)		
American Rescue Plan Act (ARPA) funding	(8,355,000.00)	(8,355,000.00)	(475,000.00)	(8,830,000.00)		
Designated Carryover from 2021	(2,635,000.00)	(2,635,000.00)		(2,635,000.00)		
Working Capital/Fund Balance	(2,969,475.00)	(2,969,475.00)	(1,100,000.00)	(4,069,475.00)		
Interest earned on bond proceeds			(400,000.00)	(400,000.00)		
Additional ARPA funding/PILT			(100,000.00)	(100,000.00)		
Bug 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)	(2,818,988.89)	(3,224,239.89)		

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)	-	-	-	-	-
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)	-	-	-	-	-
137 Courts requests	41,940.89	(41,940.89)	-	-	-	-	-
138 Temp chiller	30,989.50	(30,989.50)	-	-	-	-	-
139 Day tank spill containment	2,560.86	(2,560.86)	-	-	-	-	-
140 HVAC work	26,138.79	(26,138.79)	-	-	-	-	-
141 Courts requests	2,117.60	(2,117.60)	-	-	-	-	-
142 Jail camera	5,373.15	(5,373.15)	-	-	-	-	-
143 Painting credit	(636.00)	636.00	-	-	-	-	-
Subtotal - Maas Construction	3,079,639.32	(3,355,531.08)	-	-	-	-	(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	(4,042,593.08)	(400,000.00)	(216,000.00)	(100,000.00)	(475,000.00)	(150,000.00)
Net contingency remaining		(292,593.08)					

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	109,067	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	88,796	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	143,523	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	14,104,837		Total committed/spent to date

JEFFERSON COUNTY
Revenues collected as of May 31

DEPT NAME	2024 REVISED	2024 ACTUALS	% COLLECTED	2022 REVISED	2022 ACTUALS	% COLLECTED	2023 REVISED	2023 ACTUALS	% COLLECTED
Administration Total	(1,992,917.00)	(300,717.96)	15%	(1,484,275.00)	(243,097.70)	16%	(3,253,177.00)	(252,845.33)	8%
Capital Projects and Debt Total	(4,061,985.00)	(4,860,137.94)	120%	(3,881,718.00)	(1,524,965.76)	39%	(12,384,243.00)	(2,181,578.39)	18%
Central Services Total	(1,069,211.00)	(436,337.90)	41%	(1,004,283.00)	(416,990.34)	42%	(985,653.00)	(409,105.25)	42%
Child Support Total	(1,310,868.00)	(359,396.72)	27%	(1,222,826.00)	(343,321.58)	28%	(1,235,122.00)	(352,649.15)	29%
Clerk of Courts Total	(3,325,255.00)	(1,254,701.12)	38%	(2,969,613.00)	(1,103,063.05)	37%	(3,272,999.00)	(1,207,985.79)	37%
Corporation Counsel Total	(500,689.00)	(208,620.35)	42%	(447,736.00)	(186,757.29)	42%	(488,185.00)	(210,972.60)	43%
County Board Total	(513,039.00)	(213,867.44)	42%	(516,744.00)	(215,430.86)	42%	(485,639.00)	(202,426.68)	42%
County Clerk Total	(438,109.00)	(202,814.92)	46%	(429,259.00)	(182,323.00)	42%	(414,523.00)	(187,321.56)	45%
District Attorney Total	(1,030,146.00)	(362,869.67)	35%	(1,089,327.00)	(347,259.31)	32%	(1,034,908.00)	(373,046.82)	36%
Economic Development Total	(574,635.00)	(213,601.00)	37%	(560,776.00)	(258,845.28)	46%	(487,082.00)	(214,253.50)	44%
Emergency Management Total	(272,895.00)	(288,311.58)	106%	(3,711,401.00)	(47,445.10)	1%	(256,391.00)	(62,574.25)	24%
Fair Park Total	(1,940,507.00)	(202,472.78)	10%	(2,499,011.00)	(194,907.66)	8%	(2,008,699.00)	(311,973.14)	16%
Finance Department Total	(1,178,737.00)	(451,321.11)	38%	(1,031,351.00)	(451,161.07)	44%	(1,160,790.00)	(523,781.84)	45%
General Revenues & Expenditure Total	(49,999.00)	2,488,041.24	-4976%	(102,785.00)	1,983,979.57	-1930%	636,379.00	2,513,763.83	395%
Health Department Total	(2,023,393.00)	(581,907.41)	29%	(2,490,062.00)	(663,784.27)	27%	(2,032,380.00)	(573,420.45)	28%
Highway Department Total	(12,447,176.00)	(4,581,094.71)	37%	(11,875,419.00)	(4,375,834.73)	37%	(13,691,556.00)	(4,769,054.68)	35%
Human Resources Total	(753,389.00)	(263,513.28)	35%	(632,811.00)	(231,465.99)	37%	(731,756.00)	(261,909.23)	36%
Human Services Department Total	(40,487,963.00)	(9,848,129.35)	24%	(29,856,318.00)	(7,370,720.91)	25%	(36,683,238.00)	(8,262,009.05)	23%
Internal Service Funds Total	(2,591,004.00)	(992,178.84)	38%	(2,010,781.00)	(782,480.30)	39%	(2,433,439.00)	(893,304.85)	37%
Land & Water Conservation Total	(1,019,812.00)	(269,936.16)	26%	(831,513.00)	(268,520.24)	32%	(1,038,626.00)	(296,620.99)	29%
Land Information Total	(728,594.00)	(296,072.40)	41%	(575,921.00)	(283,510.81)	49%	(609,521.00)	(291,941.58)	48%
Library Total	(1,194,080.00)	(497,533.30)	42%	(1,158,411.00)	(482,671.30)	42%	(1,179,470.00)	(491,445.85)	42%
Medical Examiner Total	(397,209.00)	(157,840.40)	40%	(344,967.00)	(128,345.75)	37%	(364,329.00)	(131,112.95)	36%
Parks Department Total	(2,010,427.00)	(887,677.37)	44%	(2,863,422.00)	(409,157.90)	14%	(1,357,549.00)	(528,501.06)	39%
Planning And Zoning Total	(755,318.00)	(281,580.49)	37%	(660,363.00)	(230,057.52)	35%	(736,737.00)	(263,485.05)	36%
Register Of Deeds Total	(390,105.00)	(122,510.50)	31%	(354,991.00)	(242,797.40)	68%	(351,488.00)	(163,317.57)	46%
Sheriff Department Total	(18,382,021.00)	(6,982,612.57)	38%	(15,843,687.00)	(6,437,655.68)	41%	(18,275,038.00)	(7,040,510.66)	39%
Treasurer Total	(324,329.00)	(865,624.47)	267%	(297,493.00)	1,094,803.11	-368%	(309,068.00)	(924,785.06)	299%
UW Extension Total	(331,991.00)	(130,998.90)	39%	(276,274.00)	(111,643.21)	40%	(294,381.00)	(118,263.20)	40%
Veterans Services Total	(322,081.00)	(127,676.69)	40%	(293,697.00)	(104,348.70)	36%	(291,193.00)	(128,873.51)	44%
TOTAL	\$ (102,417,884.00)	\$ (33,754,016.09)	33%	\$ (91,317,235.00)	\$ (24,559,780.03)	27%	\$ (107,210,801.00)	\$ (29,115,306.21)	27%

JEFFERSON COUNTY
Expenditures as of May 31

DEPT NAME	2024 REVISED	2024 ACTUALS	% SPENT	2022 REVISED	2022 ACTUALS	% SPENT	2023 REVISED	2023 ACTUALS	% SPENT
Administration Total	2,464,029.00	668,663.40	27%	1,579,439.00	242,994.52	15%	3,671,136.00	301,207.35	8%
Capital Projects and Debt Total	22,896,238.00	11,450,735.85	50%	12,595,536.00	5,066,734.47	40%	49,331,476.00	19,497,395.47	40%
Central Services Total	1,281,927.00	452,174.81	35%	1,221,117.00	347,390.82	28%	1,198,368.00	319,877.06	27%
Child Support Total	1,310,868.00	507,392.71	39%	1,222,825.00	500,499.22	41%	1,235,122.00	492,567.33	40%
Clerk of Courts Total	3,338,601.00	1,252,785.66	38%	3,069,480.00	978,300.37	32%	3,272,999.00	1,167,580.76	36%
Corporation Counsel Total	500,690.00	179,332.76	36%	447,736.00	173,383.78	39%	488,187.00	175,128.52	36%
County Board Total	513,039.00	333,014.81	65%	604,244.00	317,144.03	52%	560,639.00	338,510.26	60%
County Clerk Total	437,611.00	638,698.88	146%	429,259.00	536,785.12	125%	453,793.00	588,096.23	130%
District Attorney Total	1,030,148.00	373,244.95	36%	1,089,329.00	406,415.07	37%	1,034,908.00	418,211.69	40%
Economic Development Total	615,039.00	219,926.36	36%	565,673.00	233,183.94	41%	569,383.00	171,799.31	30%
Emergency Management Total	272,896.00	104,976.58	38%	3,711,401.00	884,363.38	24%	256,393.00	136,529.58	53%
Fair Park Total	2,070,509.00	311,227.67	15%	2,562,449.00	313,482.66	12%	2,035,188.00	379,059.62	19%
Finance Department Total	1,193,737.00	448,199.32	38%	1,191,351.00	495,238.09	42%	1,175,791.00	454,999.04	39%
General Revenues & Expenditure Total	998,249.00	-	0%	5,001,325.00	1,190.01	0%	3,236,889.00	-	0%
Health Department Total	2,103,787.00	746,023.17	35%	1,738,895.00	913,133.40	53%	1,967,694.00	752,956.32	38%
Highway Department Total	12,447,177.00	4,580,629.68	37%	11,875,419.00	3,283,474.87	28%	13,691,556.00	2,948,256.06	22%
Human Resources Total	761,268.00	285,698.77	38%	679,572.00	212,791.94	31%	881,634.00	278,560.67	32%
Human Services Department Total	41,112,238.00	14,643,763.94	36%	30,912,219.00	10,626,957.80	34%	37,639,969.00	12,921,483.54	34%
Internal Service Funds Total	2,591,003.00	1,178,772.29	45%	2,030,779.00	962,814.33	47%	2,433,435.00	1,182,408.77	49%
Land & Water Conservation Total	1,076,096.00	279,250.92	26%	892,735.00	233,422.84	26%	1,095,951.00	267,171.47	24%
Land Information Total	757,359.00	255,937.67	34%	548,787.00	195,482.65	36%	647,797.00	231,348.34	36%
Library Total	1,194,080.00	1,192,902.47	100%	1,158,411.00	1,157,363.11	100%	1,179,470.00	1,178,419.66	100%
Medical Examiner Total	407,210.00	131,628.01	32%	344,967.00	117,446.67	34%	364,329.00	138,846.13	38%
Parks Department Total	2,596,260.00	653,572.89	25%	4,014,479.00	457,690.31	11%	1,836,851.00	496,715.61	27%
Planning And Zoning Total	755,387.00	337,040.82	45%	665,951.00	242,722.66	36%	736,740.00	265,297.20	36%
Register Of Deeds Total	390,105.00	188,698.79	48%	520,382.00	175,099.51	34%	454,444.00	253,566.02	56%
Sheriff Department Total	19,164,512.00	6,930,372.88	36%	16,959,793.00	6,768,801.35	40%	19,017,401.00	7,475,738.63	39%
Treasurer Total	324,329.00	131,076.52	40%	297,493.00	101,741.36	34%	309,066.00	117,778.06	38%
UW Extension Total	339,993.00	108,501.09	32%	295,774.00	58,311.13	20%	302,180.00	83,529.18	28%
Veterans Services Total	323,881.00	118,528.46	37%	293,698.00	104,837.12	36%	298,003.00	120,771.30	41%
TOTAL	\$ 125,268,266.00	\$ 48,702,772.13	39%	\$ 108,520,518.00	\$ 36,109,196.53	33%	\$ 151,376,792.00	\$ 53,153,809.18	35%

May 2024 Budget Variance Report Analysis
Morgan Toutant

A. Revenue Analysis: The month of May is closed and, therefore, the County is 5/12 of the way through 2024. I anticipate seeing 41.67% 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 41.67%. The departments that are noted below are outliers to what is expected.

1. Administration: At 15% collected in May, Administration is lower than expected. This is due to unallocated ARPA funds for broadband PSC expansion, travel/tourism support, and technology-monitor for COVID media. Reminder that these funds will be allocated by December 2024.
2. Capital Projects and Debt: As of May, Capital Projects and Debt are over collected at 120%. This is high compared to 2023 (18%) and 2022 (39%). Reminder that this is primarily due to the sale of county land for Project Dove. A budget amendment for this transaction has been approved by the Board and is pending entry into Munis.
3. Child Support: The revenue collected by May 2024 is slightly lower than expected at 27%, however, is relative to the last three years. Like April, this is because of 0% collection in Performance Based Income. This revenue will be collected in the second half of the year.
4. County Clerk: County Clerk is over collected at 46% which is relative to the last three years. This over collection is due to an influx of revenue generated by Passport Fees/Passport Photo Fees.
5. District Attorney: As of May 2024, District Attorney is under collected at 35%. This is due to not yet receiving federal grants for the Resolve Court Backlog project and state aid for Victim Witness. It is unlikely that the Court Backlog ARPA funding will be utilized.
- : 2 Economic Development: With a percentage of 37%, Economic Development is under collected as of May 2024. This is due to not yet allocating federal grant funding for affordable housing as well as state aid. In addition, funds for HCEDC GHDP Service fees have not been collected. Typically, these will be collected in July and December. \$
7. Emergency Management: Like April, Emergency Management revenue is over budget in May. This is due to the County receiving additional funds for the Hazard Mitigation Grant (Federal).

Fair Park: The Fair Park revenue is significantly lower than expected at 10% collected in May. Excluding Fair Week revenue, this deficit in collection is due to 0% collection in sponsor revenue, 1% collection in winter storage, as well as 19% collection in camping fees.

8. Health: At 29% collected, the Health Department is lower than expected. This is due to not yet receiving state aid for Public Health as well the Harms Reduction Vending Machine Grant, ARPA and WIC.

May 2024 Budget Variance Report Analysis
Morgan Toutant

9. Highway: As of May 2024, Highway is slightly under collected at 37%. This is due to zero percent collection for the LRIP Road Grant. In the past, this has been collected by year end. Additional contributing factors include 13% collection in Municipal on Road revenue (53331-472331), and 20% collection in Accident Recoveries (53362-484003). Despite being lower than expected, this is typical activity for this time of year.
10. Human Resources: Like April, Human Resources is slightly lower than the expected at 35%. This is due to not yet receiving federal grant funding for recruitment and retention.
11. Human Services: Human Services is lower than expected at 24%. 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). Half of these funds are typically collected in June and the other half in December.
12. Land and Water: Land and Water is under collected at 26%. This is because the County have not yet received funding for the DATCP Staffing Grant as well as federal grants for farm preservation. Typically, we receive these later in the year.
13. Parks: As of May 2024, Parks is over collected at 44%. This is due to a restricted donation in the amount of \$102,839 made to Garman Park.
14. Planning and Zoning: Planning and Zoning is slightly under collected at 37% as of May 2024. This is due to zero collection in Deer Track Park Charges as well as not yet collecting for the Solid Waste Program in the form of state aid and municipal charges. These funds are typically collected at the end of the year.
15. Register of Deeds: At 31% collected, Register of Deeds is under collected. This is due to under collection in residential transfer fees and residential recording/filing fees. Reminder that this reflects the current housing market inventory.
16. Treasurer: Interest & Dividends (132001-481001) is 87% collected as of May 31st. This will continue to be monitored throughout the year.

May 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 27% spent as of May 2024. Reminder that this is primarily due to APRA funds not yet spent for the APRA Broadband PSC Expansion project.
2. Capital Projects and Debt: As of May 2024, Capital Projects and Debt is overspent at 50%. This is primarily due to the final stages of the courthouse project.
3. Central Services: Central Services is underspent at 35%. This is due to spending not yet occurring to replace the jail door operator.
4. County Board: County Board is overspent at 65%. This is being driven by typical spending in JCEDC (11602-593405), Railroad Consortium Donation (11602-593413) and Free Clinic Donation (11602-593410).
5. County Clerk: As expected, County Clerk is overspent as of May. Reminder that this is primarily due to expenses that flow through Other Insurance (11703-591519). Like April, this overspending is also due to printing of ballots for elections and renewals of an election machine contract and election software.
6. Fair Park: As of the month of May, the Fair Park is 15% spent which is relative to 2022 (12%) and 2023 (19%). This is primarily due to the following:
 - **Fair Park (12101)**: Reminder that there are open positions at the fair park. The expense and benefit codes associated with these open positions are driving the low spending. Spending has not yet begun for a budgeted feasibility study. Groundskeeping charges are low, but typically these pick up throughout the summer months. Finally, capital equipment is also driving the 15% spent with a budget carry over of \$90,000 unspent as of May 2024.
 - **Fair Week (12102)**: We will see a rise in spending for Fair Week occurring in June and July.
7. Internal Services Fund: As of April, MIS is higher than expected at 45%. Reminder that is because of prepaid expenses associated with computer support maintaining machinery/equipment.
8. Land and Water: Land & Water is underspent at 26% in May. This is due to 0% spending in farmland conservation easement, DATCP cost share, and consulting for the APRA groundwater study.
9. Land Information: Land Information is underspend at 34%. This is mostly due to an open position and the benefits associated with the position. Spending that has not occurred yet for the Next Generation 911 capital project as well as the Register of Deeds back indexing project are also contributing factors.

May 2024 Budget Variance Report Analysis
Morgan Toutant

10. Medical Examiner: The Medical Examiner is underspent at 32%. Reminder that this is because of open positions and expenses associated with autopsy/autopsy transportation. Compared to the last three years, low spending is typical for this time of year.
11. Parks: The Parks Department is underspent at 25%. This is mainly due to spending that has yet to take place for the Interurban Phase III Bridge Construction, Dog Park Fencing and Carnes East Bathroom. Additional contributing factors are zero spending for snowmobile trail improvement/restorations and the capital land purchase of Trieloff.
12. Register of Deeds: Like April, Register of Deeds is overspent at 48%. This is higher than expected and due to purchases made in Maintain Machinery & Equipment (13001-535242) and Computer Equipment & Software (13001-531303). The activity is typical for this time of year with subscription renewals for various vendors/contracts.
13. UW- Extension: UW-Extension is underspent at 32%. 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.

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FROM 2024 01 TO 2024 05

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	-264,090.30		-369,726.41	41.7%
12201 412100 Sales Taxes From County	-160	0	-160	-59.53		-100.47	37.2%
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	-266.64		-433.36	38.1%
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	-5,759.71		-14,240.29	28.8%
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	-688.00		-312.00	68.8%
12202 451045 Employee Premiums	-470,000	0	-470,000	-180,366.93		-289,633.07	38.4%
TOTAL General Fund	-1,178,737	-15,000	-1,193,737	-451,321.11		-742,415.60	%
TOTAL REVENUES	-1,178,737	-15,000	-1,193,737	-451,321.11		-742,415.60	

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Jefferson County
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FROM 2024 01 TO 2024 05

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	100,066.14		137,217.73	42.2%
12201 511210 Wages-Regular	185,230	0	185,230	77,229.27		108,000.38	41.7%
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	12,798.31		18,383.57	41.0%
12201 512142 Retirement (Employer)	29,722	0	29,722	12,233.32		17,488.40	41.2%
12201 512144 Health Insurance	65,832	0	65,832	26,563.80		39,267.88	40.4%
12201 512145 Life Insurance	160	0	160	72.98		87.46	45.5%
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	1,784.15		2,559.85	41.1%
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	1,537.86		1,062.14	59.1%
12201 531312 Office Supplies	2,600	0	2,600	2,164.72		435.28	83.3%
12201 531313 Printing & Duplicating	1,400	0	1,400	.00		1,400.00	.0%
12201 531324 Membership Dues	1,150	0	1,150	787.16		362.84	68.4%
12201 532325 Registration	3,425	0	3,425	1,515.00		1,910.00	44.2%
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	682.48		1,517.52	31.0%
12201 532339 Other Travel & Tolls	200	0	200	.00		200.00	.0%
12201 535242 Maintain Machinery & Equip	1,000	0	1,000	559.91		440.09	56.0%
12201 571004 IP Telephony Allocation	602	0	602	250.85		351.15	41.7%
12201 571005 Duplicating Allocation	14	0	14	5.85		8.15	41.8%
12201 571009 MIS PC Group Allocation	13,799	0	13,799	5,749.60		8,049.40	41.7%
12201 571010 MIS Systems Grp Alloc(ISIS)	4,625	0	4,625	1,927.10		2,697.90	41.7%
12201 591519 Other Insurance	4,569	0	4,569	1,670.05		2,898.92	36.6%
12202 Dental Insurance Allocation							
12202 599982 Retiree Dental Claims	12,000	0	12,000	2,646.60		9,353.40	22.1%
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	10,155.84		13,844.16	42.3%
12202 599989 Employee Dental Claims	450,300	0	450,300	146,897.82		303,402.18	32.6%
12202 599992 Administrative Dental Retiree	1,700	0	1,700	506.94		1,193.06	29.8%
TOTAL General Fund	1,178,737	15,000	1,193,737	448,199.32		745,537.39	%
TOTAL EXPENSES	1,178,737	15,000	1,193,737	448,199.32		745,537.39	

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FROM 2024 01 TO 2024 05

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	636,279.45		890,791.17	41.7%
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	-135,227.39		-99,772.61	57.5%
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	-202.50		-197.50	50.6%
13201 481001 Interest & Dividends	-1,500,000	0	-1,500,000	-1,306,531.99		-193,468.01	87.1%
13201 481004 Fair Market Value Adjustment	0	0	0	19,154.51		-19,154.51	.0%
13201 486004 Miscellaneous Revenue	0	0	0	-3,252.56		3,252.56	.0%
13202 Tax Deed Expense							
13202 451030 Foreclosure Reimbursement	0	0	0	-1,156.73		1,156.73	.0%
13202 482002 Rent Of County Property	-3,000	0	-3,000	.00		-3,000.00	.0%
13202 483005 Gain/Loss-Sale Forclosed Prpt	-34,000	0	-34,000	-7,250.00		-26,750.00	21.3%
TOTAL General Fund	-324,329	0	-324,329	-865,624.47		541,295.09	%
TOTAL REVENUES	-324,329	0	-324,329	-865,624.47		541,295.09	

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FROM 2024 01 TO 2024 05

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
13201 County Treasurer							
13201 511110 Salary-Permanent Regular	84,344	0	84,344	35,220.76		49,123.24	41.8%
13201 511210 Wages-Regular	64,861	0	64,861	31,148.25		33,713.00	48.0%
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	4,536.82		6,093.40	42.7%
13201 512142 Retirement (Employer)	10,400	0	10,400	4,477.53		5,922.10	43.1%
13201 512144 Health Insurance	37,376	0	37,376	13,909.19		23,466.46	37.2%
13201 512145 Life Insurance	9	0	9	8.74		.62	93.4%
13201 512151 HSA Contribution	1,551	0	1,551	.00		1,550.52	.0%
13201 512153 HRA Contribution	0	0	0	459.06		-459.06	.0%
13201 512173 Dental Insurance	2,318	0	2,318	1,089.88		1,228.52	47.0%
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	1,164.03		5,835.97	16.6%
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	172.16		-72.16	172.2%
13201 531326 Advertising	500	0	500	.00		500.00	.0%
13201 532325 Registration	1,000	0	1,000	305.00		695.00	30.5%
13201 532332 Mileage	250	0	250	225.69		24.31	90.3%
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	115.80		384.20	23.2%
13201 571004 IP Telephony Allocation	482	0	482	200.85		281.15	41.7%
13201 571005 Duplicating Allocation	23	0	23	9.60		13.40	41.7%
13201 571009 MIS PC Group Allocation	10,353	0	10,353	4,313.75		6,039.25	41.7%
13201 571010 MIS Systems Grp Alloc(ISIS)	1,942	0	1,942	809.15		1,132.85	41.7%
13201 591519 Other Insurance	1,531	0	1,531	586.95		944.09	38.3%
13201 593256 Bank Charges	1,500	0	1,500	447.52		1,052.48	29.8%
13202 Tax Deed Expense							
13202 521212 Legal	0	0	0	10.00		-10.00	.0%
13202 521219 Other Professional Serv	0	0	0	5,000.00		-5,000.00	.0%

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FROM 2024 01 TO 2024 05

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
13202 521255 Paper Service	1,000	0	1,000	900.00		100.00	90.0%
13202 521273 Title Search	7,000	0	7,000	1,235.00		5,765.00	17.6%
13202 529299 Purchase Care & Services	4,000	0	4,000	.00		4,000.00	.0%
13202 531311 Postage & Box Rent	600	0	600	616.69		-16.69	102.8%
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	131,076.52		193,252.86	%
TOTAL EXPENSES	324,329	0	324,329	131,076.52		193,252.86	

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FROM 2024 01 TO 2024 05

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	-51,754.35		-72,456.03	41.7%
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	-215.18		-784.82	21.5%
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	-6,807.06		-6,192.94	52.4%
11301 455003 Non-IVD Service Fees	-735	0	-735	-210.00		-525.00	28.6%
TOTAL General Fund	-1,310,868	0	-1,310,868	-359,396.72		-951,471.33	%
TOTAL REVENUES	-1,310,868	0	-1,310,868	-359,396.72		-951,471.33	

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FROM 2024 01 TO 2024 05

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
11301 Child Support							
11301 511110 Salary-Permanent Regular	309,764	0	309,764	136,129.40		173,635.00	43.9%
11301 511210 Wages-Regular	554,338	0	554,338	215,309.31		339,028.66	38.8%
11301 511220 Wages-Overtime	3,203	0	3,203	238.88		2,964.19	7.5%
11301 511330 Wages-Longevity Pay	1,343	0	1,343	.00		1,342.50	.0%
11301 512141 Social Security	63,742	0	63,742	25,444.04		38,297.99	39.9%
11301 512142 Retirement (Employer)	61,106	0	61,106	24,038.96		37,067.02	39.3%
11301 512144 Health Insurance	159,907	0	159,907	50,977.22		108,930.02	31.9%
11301 512145 Life Insurance	257	0	257	137.42		119.45	53.5%
11301 512151 HSA Contribution	7,074	0	7,074	.00		7,074.23	.0%
11301 512153 HRA Contribution	0	0	0	1,832.68		-1,832.68	.0%
11301 512173 Dental Insurance	10,159	0	10,159	3,543.32		6,615.88	34.9%
11301 521255 Paper Service	9,000	0	9,000	2,768.64		6,231.36	30.8%
11301 521256 Genetic Tests	6,000	0	6,000	1,934.25		4,065.75	32.2%
11301 521296 Computer Support	2,150	0	2,150	1,482.88		667.12	69.0%
11301 529160 Interpreter Fee	2,400	0	2,400	1,080.00		1,320.00	45.0%
11301 531003 Notary Public Related	60	0	60	.00		60.00	.0%
11301 531303 Computer Equipmt & Software	12,050	0	12,050	7,158.72		4,891.28	59.4%
11301 531310 Postage Special	300	0	300	9.51		290.49	3.2%
11301 531311 Postage & Box Rent	21,000	0	21,000	8,015.93		12,984.07	38.2%
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	504.45		2,695.55	15.8%
11301 531314 Small Items Of Equipment	1,400	0	1,400	77.64		1,322.36	5.5%
11301 531321 Publication Of Legal Notice	900	0	900	714.25		185.75	79.4%
11301 531324 Membership Dues	2,076	0	2,076	1,249.16		826.84	60.2%
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	1,321.96		2,678.04	33.0%
11301 571004 IP Telephony Allocation	3,132	0	3,132	1,305.00		1,827.00	41.7%
11301 571005 Duplicating Allocation	91	0	91	37.90		53.10	41.6%
11301 571009 MIS PC Group Allocation	29,580	0	29,580	12,325.00		17,255.00	41.7%

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FROM 2024 01 TO 2024 05

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	4,240.40		5,936.60	41.7%
11301 591519 Other Insurance	9,172	0	9,172	3,410.90		5,760.66	37.2%
TOTAL General Fund	1,310,868	0	1,310,868	507,392.71		803,475.34	%
TOTAL EXPENSES	1,310,868	0	1,310,868	507,392.71		803,475.34	

**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
12-Mar-24	Flood Mitigation Closeout Costs		(44,600.00)		County Board
10-Apr-24	Bay lights at Annex building	(10,000.00)			
Total amount available		489,999.38	153,650.00	300,000.00	
Net		489,999.38	153,650.00	300,000.00	