

Finance Committee Agenda

Jefferson County

Jefferson County Courthouse, Room C1021

311 S. Center Ave.

Jefferson, WI 53549

Date: Tuesday September 3, 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 August 6, 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 on update on 2024 County Fair results
9. Discussion and possible action on renewing or rebidding County farmland lease
10. Discussion and possible action on accepting a PSC Rural Energy Startup Program Grant and amending the 2024 Central Services Department budget
11. Discussion on use of artificial intelligence in the Finance department
12. Discussion and possible action on jail ventilation change order
13. Discussion and possible action on 2025 budget
14. Discussion and possible action on claim against Jefferson County by Charter Spectrum
15. Discussion and possible action on repurposing certain American Rescue Plan Act funding
16. Discussion and possible action on status of Courthouse/Sheriff/Jail improvement project and 2021A and 2022A bond funds
17. Discussion and possible action on update on American Rescue Plan Act funding
18. 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
19. 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
20. Reconvene in open session for action on closed session items if necessary
21. Discussion and possible action on 2024 projections of budget vs. actual revenues and expenditures
22. Review of the financial statements and department update for July 2024-Finance Department
23. Review of the financial statements and department update for July 2024-Treasurer's Office
24. Review of the financial statements and department update for July 2024-Child Support
25. Update on contingency fund balance
26. Discussion of funding for projects related to the new highway facilities and sale of old highway facilities
27. Set future meeting schedule, next meeting date, and possible agenda items
28. Review of invoices
29. Adjourn

Next scheduled meetings: Monday, September 16, 2024 (Budget hearings)
 Tuesday, September 17, 2024 (Budget hearings)
 Wednesday, September 18, 2024 (Budget hearings)
 Thursday, September 19, 2024 (Budget hearings)
 Tuesday, October 1, 2024 (Regular meeting)

Join Zoom Meeting

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

Meeting ID: 876 9775 4337

Passcode: Meet2022

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

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

**Jefferson County
Finance Committee Minutes
August 6, 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, Walt Christensen, Russell Kutz and David Drayna. There were no other board members present. Staff in attendance were County Administrator, Ben Wehmeier; Finance Director, Marc DeVries; Corporation Counsel, Danielle Thompson; Paralegal, Sarana Stolar; Assistant Finance Director, Tammy Worzalla; Assistant to the County Administrator, Michael Luckey; County Treasurer, Kelly Stade; Human Resources Director, Terri Palm; Health Department Director, Elizabeth McGeary; Land and Water Director, Patricia Cicero; Highway Operations Manager, Brian Udovich; and Human Services Department Director, Brent Ruehlow. Members of the public present were Matt Slowinski and Rob Leuty, DANA Investment Advisors.
- 3. Certification of compliance with the Open Meetings Law** – County Administrator Wehmeier certified compliance with the Open Meetings Law.
- 4. Approval of the Agenda** – No changes.
- 5. Approval of Minutes from July 2, 2024** - Motion by Jaeckel/Christensen to approve the minutes from the Finance Committee meeting held on July 2, 2024. Motion passed 5-0.
- 6. Communications** – Ben Wehmeier shared that Jefferson County once again received the GFOA Distinguished Budget Presentation Award for 2024. Wehmeier also commented that a memo from the Wisconsin Policy Forum on the state sales tax projections was included in the communications.
- 7. Public Comment** - No public comments were made.
- 8. Discussion and Possible Action on Presentation on Investment Income Projections by DANA Investment Managers** - The committee discussed the projections presented by DANA Investment managers and their impact on county finances. Members expressed interest in the projected returns and potential risks. Overall, DANA is projecting investment income for 2025 to be around \$1.5 to \$1.7 million. No action was taken.
- 9. Discussion and Possible Action on Accepting a Grant from Wisconsin Tobacco Prevention and Control Program WI Wins** - Discussion included the importance of funding for tobacco prevention and the impact on community health. Motion by Christensen/Jaekel to recommended acceptance of the \$9,009 Wisconsin Tobacco Prevention and Control Program WI Wins grant to the County Board of Supervisors. Motion passed 5-0.

10. Discussion and possible action on resolution approving unconditional county guaranty of its pro rata share intergovernmental agreement and taxable revenue bond financing for Bug Tusel 2 LLC - The Committee discussed the implications of the county guaranty and the associated risks. The Committee concluded that the intergovernmental agreement was structured in such a way that the overall risk to the County was mitigated to an acceptable level. Motion by Jones/Jaeckel to recommend approval of the resolution and forward to the County Board of Supervisors. Motion passed 5-0.

11. Discussion and Possible Action on Funding the Nurse Prescriber Position Full-Time and Authorizing Flexible Hiring Options in the Human Services Department - Discussion included the necessity for a full-time nurse prescriber position replacing the 32-hour position currently budgeted to meet increasing demands. Motion by Kutz/Drayna to recommend approval of the funding with authorized flexible hiring options to the County Board of Supervisors. Motion passed 5-0.

12. Discussion and possible action on entering into a memorandum of understanding with the Jefferson County Drainage Board for drainage pipe replacement under STH 16 in the Town of Ixonia - The Committee discussed the terms of the memorandum of understanding and the responsibilities of each party. The potential benefits and costs to the County were considered. Motion by Jaeckel/Drayna to recommend approval to enter into a memorandum of understanding with the Jefferson County Drainage Board and forward the resolution to the County Board of Supervisors. Motion passed 5-0.

13. Discussion on renewal of cyber insurance policy - Discussion on the current cyber insurance policy and potential changes for the upcoming renewal. The Committee considered the coverage options and costs. As proposed, there is no increase in the cost of the current level of coverage for the new policy that begins September 1. The Committee agreed that no increase in coverage is currently necessary. No action was taken.

14. Discussion and Possible Action on Selection of Independent Audit Firm for Audits of 2024 through 2026 - DeVries provided an overview of the Request for Proposal (RFP) process for selecting the independent audit firm. Initially, four firms expressed interest, but only two submissions were received. Both of these firms have previously served as Jefferson County's independent audit firm. DeVries highlighted that the costs of the two firms were very comparable, though Sikich's costs were slightly higher. However, Sikich's proposal emphasized their ability to meet the County's completion timelines, which is crucial for the Finance team. The proposal also showcased a strong and knowledgeable staff. The members discussed the qualifications of both firms and their previous work with the county. Motion by Jaeckel/Drayna to approve the recommendation of Sikich as the independent audit firm and forward the resolution to the County Board of Supervisors. Motion passed 5-0.

15. Discussion and Possible Action on Status of Courthouse/Sheriff/Jail Improvement Project and Bond Funds - Finance Director Marc DeVries and County Administrator Ben Wehmeier updated the committee on the status of the building project and bond funds. Members inquired about the timeline and budget status. No formal action was taken.

16. Discussion and Possible Action on Update on American Rescue Plan Act Funding - Marc DeVries and Ben Wehmeier discussion on the current status of ARPA funding included updates on allocated projects and future plans. No formal action was taken.

17. Discussion and Possible Action on Determining the Disposition of Foreclosed Properties, Setting Minimum Bids for the Sale of Foreclosed Properties, and Considering Offers to Purchase - Corporation Counsel Danielle Thompson updated the committee on the status of delinquent tax properties. No formal action was taken.

18. Convene in closed session pursuant to section 19.85 (1)(e) Wis. Stats. for deliberating or negotiating the sale of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, 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 a possible action on claims against Jefferson County. – Motion by Jones/Jaeckel to convene in closed session. Roll call vote to move to closed session. Motion passed 5-0.

19. Reconvene in Open Session and Action on Closed Session Items - Motion by Jaeckel/Drayna to reconvene in open session. Motion passed 5-0. No action was taken on items discussed in closed session.

20. Discussion and Possible Action on 2024 Projections of Budget vs. Actual Revenues and Expenditures - Finance Director DeVries provided an update. Discussion included comparisons of projected vs. actual figures and potential adjustments. No formal action was taken.

21. Review of Financial Statements and Department Update for June 2024 - Finance Department - No action taken.

22. Review of Financial Statements and Department Update for June 2024 - Treasurer's Office - No action taken.

23. Review of Financial Statements and Department Update for June 2024 - Child Support - No action taken.

24. Update on Contingency Fund Balance - Finance Director DeVries reported the current balance of the contingency funds before any action taken at the current meeting is \$489,999.38 for the 2024 general contingency, \$153,650 for the other contingency, and \$300,000 for the vested benefit.

25. Discussion of Funding for Projects Related to New Highway Facilities and Sale of Old Highway Facilities - No action was taken.

26. Set Future Meeting Schedule, Next Meeting Date, and Possible Agenda Items - The next meeting is scheduled for Tuesday, September 3, 2024, at 8:30 a.m.

27. Review of Invoices - Motion by Jaeckel/Drayna to approve the payment of invoices totaling \$6,959,042.74. Motion passed 5-0.

28. Adjourn - Motion by Jaeckel/Christensen to adjourn at 10:22 a.m. Motion passed 5-0.

Respectfully submitted,

Marc DeVries, Finance Director
Jefferson County

County Farm

County Parcels



County Farm Fields

~ 210 total acres

County Highway Shop

County Health Dept

POSSIBLE FUTURE ROAD

PLATTED ROAD

PLATTED ROAD

8.02

3.53

17.31

89.98

33.61

12.14

13.24

22.68

2.89

6.34

Disclaimer: This map is not a substitute for an actual field surveyor. The accuracy of this document is limited to the quality of the records from which it was assembled. Other inherent inaccuracies occur during the compilation process. Jefferson County makes no warranty whatsoever concerning this information.



Created by Jefferson County Land & Water Conservation Department
Date: 8/29/2024

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Document Path: U:\Gis\tag\specproj\CoFarmRent\mxd\CountyFarmAcresNoRoad.mxd

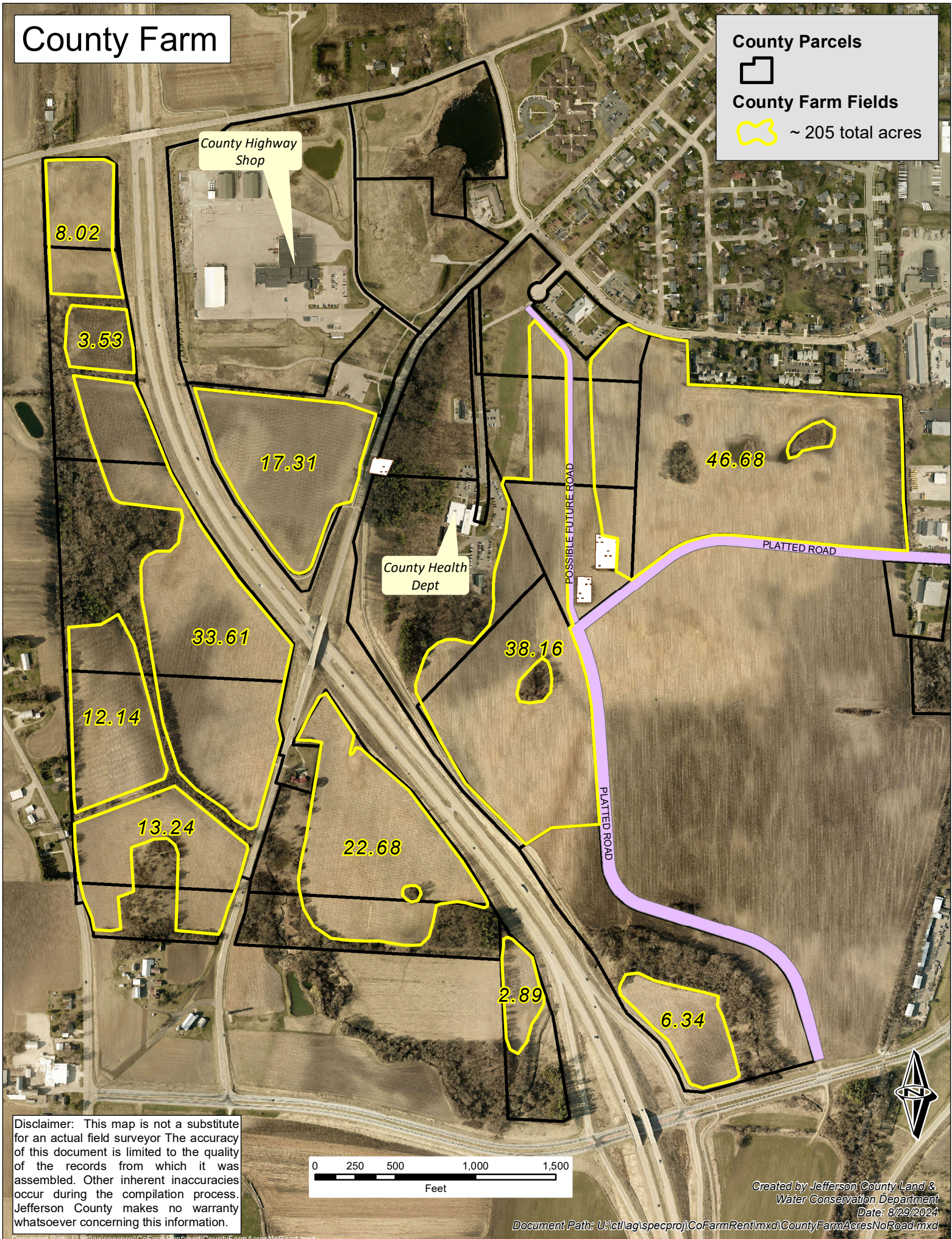
County Farm

County Parcels



County Farm Fields

~ 205 total acres



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Created by Jefferson County Land & Water Conservation Department
Date: 8/29/2024

Document Path: U:\ct\lag\specproj\CoFarmRent\mxd\CountyFarmAcresNoRoad.mxd

RESOLUTION NO. 2024-

Accepting the PSC Rural Energy Startup Program Grant and amending the 2024 Central Services department budget

Executive Summary

The U.S. Department of Energy, through its Energy Efficiency and Conservation Block Grant, has funded the Rural Energy Startup Program (RESP). The RESP is administered by the Wisconsin Public Service Commission (PSC) through its Office of Energy Innovation and it supports communities taking initial steps to reduce energy use, reduce fossil fuel emissions, and improve energy efficiency.

Jefferson County applied for and received a \$75,000 award under the RESP for the purpose of Energy Audits and Building Upgrades. A Grant Agreement was signed between PSC and Jefferson County on August 1, 2024. Under the terms of the agreement, Jefferson County will use that funding to conduct an energy audit at all Jefferson County owned facilities, creating a report identifying steps to reduce energy consumption, including identification of recommended upgrades to building assets and funding to accomplish those upgrades. The report will review all municipal energy systems and explore renewable energy opportunities. Based on audit findings and remaining funding, Jefferson County may also upgrade or retrofit buildings and equipment to be more energy efficient and cost-effective.

On April 2, 2024 the Building and Grounds Committee authorized the release of an RFP for a professional service contract to perform this energy audit. The RFP was released on August 28, 2024 and responses are due back by September 27th.

On September 2, 2024 the Finance Committee reviewed the request from Central Services and recommended forwarding this resolution to the County Board to accept the PSC Rural Energy Startup Program Grant and amend the 2024 budget for the Central Services Department.

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

WHEREAS, Jefferson County applied for and received \$75,000 in PSC Rural Energy Startup Program Grant Funds; and

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

NOW, THEREFORE, BE IT RESOLVED that the Central Services Department is authorized to accept grant funding in the amount of \$75,000 as reimbursement for eligible expenses and the 2024 County Budget is amended accordingly.

Fiscal Note: Passage of this resolution authorizes the County Finance Director to make the necessary budget adjustments to enact this resolution. This is a budget amendment. County Board

approval requires a two-thirds vote of the entire membership of the County Board (20 votes of the 30-member County Board).

Strategic Plan Reference: YES



Transformative Government: Ensure compliance with cost-saving measures, such as equipment sharing policies; Achieve a sustainable environmental and energy future; For County facilities, explore the use of alternative power sources such as solar, wind, and geothermal with full report of options; Promote and explore the use of sustainable technologies

Referred By:

Finance Committee 09-03-2024

REVIEWED: Corporation Counsel: ; Finance Director:

SINCE 1922

MAASBROTHERS
CONSTRUCTION
CO., INC.

410 Water Tower Court
Watertown, WI 53094
Phone: (920) 261-1682
Fax: (920) 261-3521
maasbros@maasbros.com
www.maasbros.com

410 Water Tower Court
Watertown, WI 53094
Ph : (920) 261-1682

Change Request

To: Wehmeier, Ben
Jefferson County
320 S. Main Street
Jefferson, WI 53549
Ph: 920-674-7101 Fax: 920-675-0068

Number: 156
Date: 8/26/24
Job: 22300 Jeff. Cty. - Courthouse/LEC
Phone:

Description: CB#46

We are pleased to offer the following specifications and pricing to make the following changes:

Work related to construction bulletin #46:

- Exploratory structural analysis
- Selective demolition
- Masonry work
- Painting work (new cmu only, not corner to corner)
- Access panels and soffits as indicated
- Removal/replacement of plumbing piping as indicated on the plans
- Removal/replacement of ductwork (including new fans) as indicated on the plans
- Electrical relocation as indicated on the plans
- Overall project schedule will extend three additional months (January-March)
- Due to lead times we have figured that this will be approved at the first county board meeting of the month (September), if delays in approval happen additional supervision time will need to be included as the overall project will shift further into 2025)
- Work to be done in 4 phases and the pod where the work being done will be empty (disruptions in services will be likely to directly adjacent pod sharing the plumbing chase)
- No structural modifications are included as there were no special requirements indicated by PLA
- No patching of finishes in showers is included
- The existing cmu chase walls are shown as non load bearing, if it is discovered these are load bearing additional costs will need to be included for shoring and reinforcement.
- Use of the Counties single man lift will be required

Description	Labor	Material	Equipment	Subcontract	Other	Price
X-Ray Precast (Cobra)				\$1,351.00		\$1,351.00
Selective Demolition/Supervision (Maas Bros)				\$124,446.40		\$124,446.40
Masonry Work (Walsh)				\$36,988.20		\$36,988.20
Single-Ply Membrane (Pioneer)				\$16,844.00		\$16,844.00
Painting (Hess)				\$8,317.00		\$8,317.00
Detention Equipment (Stronghold)				\$23,370.00		\$23,370.00
Plumbing Work (Monona Plumbing)				\$80,850.54		\$80,850.54
HVAC Work (Sure-Fire)				\$122,340.05		\$122,340.05
Electrical Work (Next)				\$39,448.00		\$39,448.00
					Subtotal:	\$453,955.19
			Markup	\$453,955.19	3.00%	\$13,618.66
			Bond	\$467,573.85	1.00%	\$4,675.74
					Total:	\$472,249.59

RESOLUTION NO. 2024-_____

Denying Claim for damages by Charter Spectrum

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 September 03, 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>
Charter Spectrum	08/02/2024	07/02/2024	Charter Spectrum alleges damage to two cable pedestals on US-18 during regular mowing operations by a Jefferson County highway employee.	\$2,478.14

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

09-10-2024

REVIEWED: Corporation Counsel: _____ ; Finance Director: _____

JEFFERSON COUNTY ARPA FUNDS
TOTAL - \$16,465,385

Original Budget	Amendment	Amended Budget	Amount Committed	Amount Spent	Unspent	Expected Completion	Project Description
-	25	25	25	25	-	Dec 2024	General administration
550,000	(170,000)	380,000	380,000	356,490	23,510.00	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	105,724.16	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	110,951	41,757.00	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	72,469.00	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	32,574.00	Jul-24	Technology purchases to support remote work for COVID mitigation or operational recovery
195,000	(95,000)	100,000	100,000	91,856	8,144.00	Dec-24	Increase part time mental health nurse in Jail to full time
250,000	-	250,000	250,000	247,100	2,900.00	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	148.00	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	(5,701.00)	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	-	1,000,000.00	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	-	200,000.00	Dec-24	Economic assistance to individuals and non-profit organizations
-	35,264	35,264	35,264	85,851	(50,587.00)	Dec-24	Economic assistance to individuals and non-profit organizations - LIFT program for ATC/DTC
-	42,817	42,817	42,817	-	42,817.00	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	160,942	39,989.00	Dec-24	Recruitment and Retention Specialist
-	325,000	325,000	325,000	-	325,000.00	Dec-24	Interurban Trail Grant Match
-	425,000	425,000	425,000	-	425,000.00	Dec-24	Highway projects (bridge) match
-	30,000	30,000	30,000	5,000	25,000.00	Dec-24	Strategic communications research and planning
200,000	(42,000)	158,000	158,000	126,805	31,195.00	Dec-24	Clean Water initiatives
16,339,000	126,385	16,465,385	16,465,385	14,145,446	2,319,939		Total committed/spent to date

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

As of August 29, 2024

	<u>Original Budget</u>	<u>Contract</u>	<u>Change orders</u>	<u>Revised contract</u>	<u>Actual</u>	<u>Variance</u>
Construction Costs - Building Additions & Renovations	38,669,834.00	38,669,834.00	3,079,639.32	41,749,473.32	31,103,478.01	10,645,995.31
MIS Building Demolition & Parking Lot Construction	Future Project Below	Future Project Below				
Construction Contingency	3,750,000.00	5,750,000.00	(4,132,435.46)	1,617,564.54	-	1,617,564.54
BC#1 Site Work-Site Utilities	300,000.00	-		-		
Sub-Total	42,719,834.00	44,419,834.00	(1,052,796.14)	43,367,037.86	31,103,478.01	12,263,559.85
Design Fees (Including \$19k Reimburseables Allowance)	2,757,801.00	2,641,000.00	214,202.00	2,855,202.00	2,733,871.83	121,330.17
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	475,265.07	(325,265.07)
Temporary Office Space	300,000.00	300,000.00	(14,743.92)	285,256.08	490,871.66	(205,615.58)
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	353,992.61	(309,436.96)
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	705,434.15	(3,434.15)
Potential Levy Funded Items						
Asbestos Abatement/Consulting	581,840.00	581,840.00	-	581,840.00	533,845.27	47,994.73
Audio-Visual/Information Technology/Telecommunications	1,000,000.00	1,000,000.00	1,426,062.00	2,426,062.00	2,324,295.63	101,766.37
Fixtures, Furnishings, & Equipment (Including Exterior)	1,000,000.00	1,000,000.00	850,000.00	1,850,000.00	1,782,446.63	67,553.37
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	2,709,666.87	6,977,304.87	6,962,565.97	14,738.90
Total	49,959,475.00	51,542,674.00	1,656,870.73	53,199,544.73	40,799,915.81	12,399,628.92
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	-	1,583,199.00	(2,784,129.27)	(1,200,930.27)		

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		5,750,000.00	-	-	-	-	-
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/IIMP 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)	-	-	-	-	-

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>
82 various changes	26,004.98	(26,004.98)	-	-	-	-	-
83 Lower floor drains at receiving cells	3,836.63	(3,836.63)	-	-	-	-	-
84 Change lockset	1,699.85	(1,699.85)	-	-	-	-	-
85 Changes to HVAC piping and controls	33,800.91	(33,800.91)	-	-	-	-	-
86 Ceiling/window	23,187.25	(23,187.25)	-	-	-	-	-
87 CB #32	42,986.64	(42,986.64)	-	-	-	-	-
88 Undercuts at new asphalt parking	16,283.30	(16,283.30)	-	-	-	-	-
89 HPC coating	4,234.02	(4,234.02)	-	-	-	-	-
90 Changes requested by Sheriffs Dept	27,729.20	(27,729.20)	-	-	-	-	-
91 Jail change orders	20,671.43	(20,671.43)	-	-	-	-	-
92 Owner allowances	101,601.96	(101,601.96)	-	-	-	-	-
93 Electric work	33,956.43	(33,956.43)	-	-	-	-	-
94 Main entrance door lock button	1,167.22	(1,167.22)	-	-	-	-	-
95 Glass glazing	2,697.50	(2,697.50)	-	-	-	-	-
96 Peep holes and light kits	3,004.39	(3,004.39)	-	-	-	-	-
97 Temporary transfer switch	5,820.48	(5,820.48)	-	-	-	-	-
98 Floor striping in receiving cells	1,890.07	(1,890.07)	-	-	-	-	-
99 Replace flooring at LEC	54,569.39	(54,569.39)	-	-	-	-	-
100 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	-	-	-	-	-
144 Jail lobby floor patching	6,083.36	(6,083.36)	-	-	-	-	-
145 Electrical work for additional dampers	41,306.15	(41,306.15)	-	-	-	-	-
146 Court requests	3,460.97	(3,460.97)	-	-	-	-	-
147 HVAC work	662.88	(662.88)	-	-	-	-	-
148 Cameras in jail	30,140.61	(30,140.61)	-	-	-	-	-
149 Door hardware	13,902.57	(13,902.57)	-	-	-	-	-
150 Load Center	4,128.95	(4,128.95)	-	-	-	-	-
151 Kitchen mezzanine piping	1,988.28	(1,988.28)	-	-	-	-	-
152 Generator enclosure credit	(28,578.96)	28,578.96	-	-	-	-	-
153 Electric unit heaters control	5,593.48	(5,593.48)	-	-	-	-	-
154 Courtroom phones	2,957.57	(2,957.57)	-	-	-	-	-
155 Jail/LEC WAPs	8,196.52	(8,196.52)	-	-	-	-	-
Subtotal - Maas Construction	3,079,639.32	(3,445,373.46)	-	-	-	-	(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	(4,132,435.46)	(400,000.00)	(216,000.00)	(100,000.00)	(475,000.00)	(150,000.00)
Net contingency remaining		1,617,564.54					

JEFFERSON COUNTY
Revenues collected as of July 31

DEPT NAME	2024 REVISED	2024 ACTUALS	%SPENT	2023 REVISED	2023 ACTUALS	%SPENT	2022 REVISED	2022 ACTUALS	%SPENT
Administration Total	(1,263,088.00)	(394,308.72)	31%	(3,253,177.00)	(354,131.08)	11%	(1,484,275.00)	(351,235.45)	24%
Capital Projects and Debt Total	(4,061,985.00)	(5,537,449.28)	136%	(12,384,243.00)	(3,384,069.20)	27%	(3,881,718.00)	(2,150,983.82)	55%
Central Services Total	(1,069,211.00)	(613,660.56)	57%	(985,653.00)	(573,847.35)	58%	(1,004,283.00)	(584,945.64)	58%
Child Support Total	(1,310,868.00)	(601,347.54)	46%	(1,235,122.00)	(682,243.48)	55%	(1,222,816.00)	(664,969.20)	54%
Clerk of Courts Total	(3,325,255.00)	(1,728,188.36)	52%	(3,272,999.00)	(1,655,678.75)	51%	(2,969,613.00)	(1,522,980.27)	51%
Corporation Counsel Total	(500,689.00)	(292,068.49)	58%	(488,185.00)	(292,336.84)	60%	(447,736.00)	(261,379.95)	58%
County Board Total	(513,039.00)	(299,373.92)	58%	(485,639.00)	(283,366.58)	58%	(516,744.00)	(301,554.82)	58%
County Clerk Total	(438,109.00)	(277,457.51)	63%	(414,523.00)	(266,627.59)	64%	(429,259.00)	(254,639.40)	59%
District Attorney Total	(1,030,146.00)	(530,271.39)	51%	(1,034,908.00)	(536,421.03)	52%	(1,089,327.00)	(510,614.67)	47%
Economic Development Total	(574,635.00)	(304,432.00)	53%	(487,082.00)	(357,653.50)	73%	(560,776.00)	(329,845.28)	59%
Emergency Management Total	(272,895.00)	(316,822.84)	116%	(256,391.00)	(98,663.27)	38%	(3,711,401.00)	(507,416.96)	14%
Fair Park Total	(1,940,507.00)	(781,267.33)	40%	(2,008,699.00)	(879,082.87)	44%	(2,499,011.00)	(750,960.44)	30%
Finance Department Total	(1,178,737.00)	(642,243.72)	54%	(1,160,790.00)	(681,831.42)	59%	(1,031,351.00)	(596,338.26)	58%
General Revenues & Expenditure Total	(49,999.00)	2,341,559.48	-4683%	636,379.00	2,390,620.73	376%	(102,785.00)	1,657,583.47	-1613%
Health Department Total	(2,023,893.00)	(880,998.40)	44%	(2,041,380.00)	(916,512.94)	45%	(2,490,062.00)	(1,039,347.45)	42%
Highway Department Total	(12,872,176.00)	(7,016,170.55)	55%	(13,691,556.00)	(7,635,939.51)	56%	(11,875,419.00)	(6,756,382.18)	57%
Human Resources Total	(753,389.00)	(368,918.08)	49%	(731,756.00)	(366,676.57)	50%	(632,811.00)	(324,063.38)	51%
Human Services Department Total	(40,487,963.00)	(18,070,753.47)	45%	(36,683,238.00)	(16,142,851.99)	44%	(29,983,930.00)	(14,490,234.23)	48%
Internal Service Funds Total	(2,591,004.00)	(1,389,037.90)	54%	(2,433,439.00)	(1,263,215.65)	52%	(2,010,781.00)	(1,092,031.61)	54%
Land & Water Conservation Total	(1,019,812.00)	(338,430.25)	33%	(1,111,126.00)	(352,442.09)	32%	(865,073.00)	(326,439.86)	38%
Land Information Total	(728,594.00)	(416,626.33)	57%	(609,521.00)	(387,121.15)	64%	(575,921.00)	(371,807.01)	65%
Library Total	(1,194,080.00)	(696,546.62)	58%	(1,179,470.00)	(688,024.19)	58%	(1,158,411.00)	(675,739.82)	58%
Medical Examiner Total	(397,209.00)	(222,180.76)	56%	(364,329.00)	(182,518.13)	50%	(344,967.00)	(188,878.65)	55%
Parks Department Total	(2,335,427.00)	(1,085,289.71)	46%	(1,357,549.00)	(767,695.45)	57%	(2,863,422.00)	(625,278.70)	22%
Planning And Zoning Total	(755,318.00)	(390,494.78)	52%	(736,737.00)	(376,435.03)	51%	(660,363.00)	(325,926.12)	49%
Register in Probate Total	-	-		-	-		-	-	
Register Of Deeds Total	(390,105.00)	(187,188.29)	48%	(351,488.00)	(246,071.64)	70%	(354,991.00)	(371,771.57)	105%
Sheriff Department Total	(18,382,021.00)	(9,889,485.62)	54%	(18,275,038.00)	(9,897,235.72)	54%	(15,843,687.00)	(9,085,115.04)	57%
Treasurer Total	(324,329.00)	(1,564,504.77)	482%	(309,068.00)	(1,257,538.27)	407%	(297,493.00)	810,576.61	-272%
UW Extension Total	(331,991.00)	(183,822.81)	55%	(294,381.00)	(165,401.96)	56%	(276,274.00)	(154,606.05)	56%
Veterans Services Total	(322,081.00)	(167,687.12)	52%	(291,193.00)	(165,808.63)	57%	(293,697.00)	(139,548.18)	48%
Grand Total	(102,438,555.00)	(52,845,467.64)	52%	(107,292,301.00)	(48,466,821.15)	45%	(91,478,397.00)	(42,286,873.93)	46%

JEFFERSON COUNTY
Expenditures as of July 31

<u>DEPT NAME</u>	<u>2024 REVISED</u>	<u>2024 ACTUALS</u>	<u>%SPENT</u>	<u>2023 REVISED</u>	<u>2023 ACTUALS</u>	<u>%SPENT</u>	<u>2022 REVISED</u>	<u>2022 ACTUALS</u>	<u>%SPENT</u>
Administration Total	2,734,200.00	827,769.69	30%	3,671,136.00	539,377.89	15%	1,579,439.00	312,640.51	20%
Capital Projects and Debt Total	23,056,715.00	13,147,402.14	57%	49,331,476.00	25,432,647.08	52%	12,595,536.00	5,809,097.39	46%
Central Services Total	1,291,927.00	633,338.21	49%	1,258,368.00	529,421.72	42%	1,221,117.00	487,565.24	40%
Child Support Total	1,310,868.00	708,695.82	54%	1,235,122.00	689,268.10	56%	1,222,815.00	698,853.89	57%
Clerk of Courts Total	3,338,601.00	1,761,713.46	53%	3,272,999.00	1,604,773.13	49%	3,069,480.00	1,391,922.20	45%
Corporation Counsel Total	500,690.00	250,483.63	50%	500,187.00	257,020.36	51%	447,736.00	239,461.41	53%
County Board Total	513,039.00	380,685.55	74%	560,639.00	460,972.95	82%	604,244.00	359,451.86	59%
County Clerk Total	437,611.00	556,282.45	127%	453,793.00	549,696.93	121%	429,259.00	489,924.82	114%
District Attorney Total	1,030,148.00	533,900.72	52%	1,034,908.00	563,202.05	54%	1,089,329.00	580,444.00	53%
Economic Development Total	615,039.00	296,683.19	48%	569,383.00	258,527.49	45%	565,673.00	290,255.43	51%
Emergency Management Total	317,496.00	192,499.91	61%	256,393.00	176,943.46	69%	3,711,401.00	1,012,164.72	27%
Fair Park Total	2,070,509.00	836,787.94	40%	2,035,188.00	1,117,762.56	55%	2,562,449.00	979,750.16	38%
Finance Department Total	1,193,737.00	613,376.62	51%	1,175,791.00	607,840.62	52%	1,196,993.00	672,970.57	56%
General Revenues & Expenditure Total	1,443,649.00	-	0%	3,164,889.00	-	0%	4,995,683.00	3,243.81	0%
Health Department Total	2,104,287.00	1,084,089.97	52%	1,976,694.00	1,034,075.36	52%	1,738,895.00	1,207,475.99	69%
Highway Department Total	12,872,177.00	6,981,933.53	54%	13,691,556.00	6,074,177.37	44%	11,875,419.00	5,814,647.85	49%
Human Resources Total	761,268.00	388,605.09	51%	881,634.00	379,406.20	43%	679,572.00	319,683.06	47%
Human Services Department Total	41,112,238.00	21,707,191.39	53%	37,639,969.00	20,263,554.77	54%	31,039,831.00	16,214,635.52	52%
Internal Service Funds Total	2,591,003.00	1,525,070.44	59%	2,433,435.00	1,499,728.46	62%	2,030,779.00	1,258,591.41	62%
Land & Water Conservation Total	1,076,096.00	393,879.96	37%	1,206,814.00	367,190.01	30%	926,295.00	319,000.72	34%
Land Information Total	757,359.00	350,006.05	46%	647,797.00	357,802.86	55%	548,787.00	266,789.99	49%
Library Total	1,194,080.00	1,193,162.63	100%	1,179,470.00	1,178,742.12	100%	1,158,411.00	1,157,686.74	100%
Medical Examiner Total	407,210.00	201,054.43	49%	364,329.00	182,693.60	50%	344,967.00	159,444.84	46%
Parks Department Total	3,121,260.00	904,447.49	29%	1,836,851.00	947,905.53	52%	4,014,479.00	1,091,500.07	27%
Planning And Zoning Total	755,387.00	444,808.09	59%	736,740.00	430,865.67	58%	665,951.00	370,697.95	56%
Register in Probate Total	-	-		-	-		-	-	
Register Of Deeds Total	390,105.00	246,758.22	63%	454,444.00	306,619.80	67%	520,382.00	222,597.24	43%
Sheriff Department Total	19,164,512.00	9,746,766.66	51%	19,017,401.00	9,982,297.21	52%	16,959,793.00	9,468,660.32	56%
Treasurer Total	324,329.00	210,075.13	65%	309,066.00	185,337.18	60%	297,493.00	137,462.30	46%
UW Extension Total	339,993.00	140,077.53	41%	302,180.00	149,445.14	49%	295,774.00	130,290.57	44%
Veterans Services Total	323,881.00	166,694.24	51%	298,003.00	170,015.34	57%	293,698.00	149,606.34	51%
Grand Total	127,149,414.00	66,424,240.18	52%	151,496,655.00	76,297,310.96	50%	108,681,680.00	51,616,516.92	47%

July 2024 Budget Variance Report Analysis
Morgan Toutant

A. Revenue Analysis: The month of July is closed and, therefore, the County is 7/12 of the way through 2024. I anticipate seeing 58.34% 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 58.34%. The departments that are noted below are outliers to what is expected.

1. Administration: At 31% collected in July, Administration is lower than expected. This is primarily due to unallocated APRA funds for broadband and travel/tourism support. Another contributing factor is low collection of TAD grant funding. This is expected to be caught up by year end.
2. Capital Projects and Debt: The sale of County land for Project Dove continues to drive the over collection in Capital Projects and Debt.
3. Child Support: Collection occurred in two of three state aid revenue streams which is the cause of increase from June. However, as a whole Child Support is lower than expected at 46% collected. Historically, CS Performance Based Incentive (11301-421050) collects in the fourth quarter.
4. Clerk of Courts: Clerk of Courts is showing typical collection in July at 52%. This is due to under collection in state aid and misc. court fees.
5. County Clerk: County Clerk is over collected at 63%. This is driven by 101% collection in election reimbursement as well as 113% collection in election maintenance contracts.
6. District Attorney: Like June, the District Attorney's office is under collected in July at 51% which is due to not yet expending federal grants for the Resolve Court Backlog (ARPA) project. This appropriation may need to be repurposed if it doesn't appear that the position will be filled.
7. Economic Development: As of July, Economic Development is under collected at 53%. This is due to affordable housing federal funds not yet expended.
8. Emergency Management: Reminder that Emergency Management is over collected due to receiving additional funds for the Hazard Mitigation Grant (federal).
9. Fair Park: Fair Park is under collected at 40%. A breakdown of Fair Park (12101) and Fair Week (12102) will better showcase this in detail:
 - o **Fair Park (12101):** As of July, the Fair Park org code is 34% collected in revenue which is lower than the expected 58.34%. This is due to under collection in sponsor revenue, building rental, winter storage, and camping fees. Compared to July 2023, this org code has doubled its revenue collection from 17% to 34%. Building rental and winter storage fees are anticipated to increase later in the year.

July 2024 Budget Variance Report Analysis
Morgan Toutant

- **Fair Week (12102):** As of July, the Fair Week org code is 51% collected which is slightly lower than the expected. This is due to under collection in fair auction fees, gate receipts and space-beverage vendor. Compared to July 2023, fair auction fee collection has increased 32%, gate receipts have increased 6% and overall, this org code has increased 4%.
 - Please note that the tourism grant for the Fair Park has not yet been collected as of July 31st. This is also a contributing factor.
10. **Health:** At 44% collected, the Health Department is lower than expected. Reminder that this is due to various state aid grants that are billed in arrears and collections are usually at least a month behind.
 11. **Human Resources:** Reminder that Human Resources is under collected because of ARPA funds for recruitment and retention have not yet been allocated. Historically, this has been done in December.
 12. **Human Services:** Human Services is lower than expected at 45%. Reminder that this is due to state aid and grants for many programs being collected in arrears.
 13. **Land and Water:** Land and Water is under collected at 39%. This is due to not yet receiving DATCP staffing grant funds as well as not yet receiving a NRCS reimbursement for the PACE program.
 14. **Parks:** The Parks Department is under collected at 46%. This is primarily due to ARPA funds and TAP grant funds not yet expended for the Interurban Bike Trail. Another contributing factor is not yet receiving budgeted, restricted donations for bike trails.
 15. **Planning and Zoning:** Planning and Zoning is slightly under collected at 52%. Reminder that this is due to the Deer Track Park charges that are collected towards the end of the year.
 16. **Register of Deeds:** At 48% collected, Register of Deeds is lower than expected. This is a continued trend for the residential transfer fees as well as the residential recording/filing fees in 2024. This correlates directly to the current housing market conditions.
 17. **Treasurer:** Interest & Dividends (132001-481001) is 125% collected as of July 31st due to the Federal Reserve Bank keeping rates high. This was unexpected during the budget process last year. We will continue to monitor this throughout the year.
 18. **Veterans:** As of July, Veterans is slightly under collected at 52%. This is primarily due to ARPA funds not yet expended for the veterans' services backlog project.

July 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: Administration is 30% spent as of July 31st. This is due to unexpended funding for housing expansion from the sale of County farmland (\$1M for Live Local Development Fund) approved by the County Board in March.
2. Central Services: Central Services is underspent at 49%. Reminder that this is due to the carryover for the jail door replacement. This project is expected to conclude in 2024.
3. Clerk of Courts: As of July, Clerk of Courts is slightly under spent at 53%. This is primarily due to the open Deputy Clerk II position and the expenses associated with it.
4. Corporation Counsel: Despite being relative to the last three years, Corporation Counsel is under spent at 50%. This is due to a health insurance change that took place after the budget process.
5. County Board: County Board is overspent at 75%. Reminder that this is mainly being driven by typical expense activity to JCEDC and funding the Rock River Community Clinic. Excluding these outliers, contributing factors are overspending in membership dues (94%), mileage (65%) and publication of legal notice (63%). These areas are also typical for this time of year.
6. District Attorney: District Attorney is underspent at 52%. This is primarily due to the open position for the court backlog project. The salaries and benefits associated with this position have 0% spent as of July 31st.
7. Economic Development: Economic Development is underspent at 48%. This is due to underspending in an open position associated with affordable housing funds.
8. Emergency Management: At 61%, Emergency Management is overspent. This is being driven by unbudgeted expenses associated with the demolition of structures at W7696 Blackhawk Island Road paid to Minocqua Grading LLC.
9. Fair Park: Fair Park is 40% spent as of July 31st. This is primarily due to the following:
 - **Fair Park (12101)**: As of July, the Fair Park org code is 48% spent which is lower than expected. This is primarily due to spending not yet occurring for a feasibility study as well as grounds keeping charges that have not been allocated for 2024. Compared to July 2023, this org has decreased in spending by 8%.
 - **Fair Week (12102)**: As of July, the Fair Week org is 31% spent, which is lower than the expected 58.34%. This is primarily due to auction exhibitor awards not yet being released. Reminder that 95% of auction revenue must be collected before these awards are given to exhibitors. Compared to July 2023 and excluding this outlier, this org has decreased in spending by 23%.

July 2024 Budget Variance Report Analysis
Morgan Toutant

10. Finance: The Finance Department is underspent at 51%. This is primarily due to under spending in employee dental claims.
11. Health: As of July, the Health Department is under spent at 52%. This is being driven by expenses associated with an open position as well as ARPA funds not yet spent in small items of equipment and chemical lab & medical supplies.
12. Human Resources: Despite being relative to the last three years, Human Resources is underspent at 51%. Like June, this is due to an open position in org 12302 (Safety) and the expenses associated with it.
13. Human Services: Human Services is slightly underspent at 53%. This is primarily due to activity in TPA provider payments for the CLTS program (65013000.555508.65040). Historically, these payments are made twice a year, once in June and once in December to contracted providers. The 2024 budget for this expense code is what is driving this outlier.
14. Land and Water: Land & Water is underspent at 37% in July. Like June, this is being driven by under spending in Farmland Preservation Easement (PACE), DATCP Cost Share, the Multi-Discharge Variance Grant, as well as the ARPA groundwater study.
15. Land Information: Land Information is lower than expected at 46%. This due to an open position, underspending for the Next Generation 911 capital project as well as the Register of Deeds back indexing project.
16. Medical Examiner: Despite being relative to the last three years, Medical Examiner is underspent at 49%. Reminder that autopsy and transportation billings are typically two to three months in arrears.
17. Parks: The Parks Department is underspent at 29%. This is primarily being driven by zero spending for capital projects like the Interurban Phase III Bridge Construction and building improvements. Another contributing factor is not yet purchasing the Trieloff Land.
18. Register of Deeds: Register of Deeds is overspent at 63%. This is primarily due to the annual installment for AVID through Fidar Technologies. This is typical spending for this time of year.
19. Sheriff: The Sheriff's Department is slightly underspent at 51%. This is mostly due to open positions in the jail. Other driving factors are low spending on vehicles for squads and the equipment necessary to outfit them. The national shortage of these vehicles is a direct correlation to this trend.
20. Treasurer: As of July, Treasurer is overspent at 65%. This is due to a line item in salaries and wages needing to be adjusted. This has been addressed during the 2025 budget process.

July 2024 Budget Variance Report Analysis
Morgan Toutant

21. UW- Extension: UW-Extension is underspent at 41%. This is mostly from a previously open position and the benefits associated with it. Another contributing factor is little to no spending for smaller expenses such as meals, lodging, postage and capital office equipment.
22. Veterans: Veterans is underspent at 51%. This is due to the open position related to the veterans' services backlog project.

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FROM 2024 01 TO 2024 07

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
12101 Fair Park Activities							
12101 411100 General Property Taxes	-79,477	0	-79,477	-46,361.84		-33,115.64	58.3%
12101 457010 Sponsor Revenue	-91,034	0	-91,034	-50.00		-90,984.00	.1%
12101 457010 21109 Sponsor Revenue	-3,500	0	-3,500	-2,000.00		-1,500.00	57.1%
12101 457010 21115 Sponsor Revenue	-1,000	0	-1,000	.00		-1,000.00	.0%
12101 457011 21109 Gate Receipts	-8,000	0	-8,000	.00		-8,000.00	.0%
12101 457011 21115 Gate Receipts	-11,000	0	-11,000	.00		-11,000.00	.0%
12101 457025 Horse Show Fees	0	0	0	-559.00		559.00	.0%
12101 457030 Credit Card Surcharge	-5,400	0	-5,400	.00		-5,400.00	.0%
12101 474169 Fair Billed	-4,000	0	-4,000	.00		-4,000.00	.0%
12101 480102 Misc Reimbursement	0	0	0	-598.57		598.57	.0%
12101 480102 21109 Misc Reimbursement	-700	0	-700	.00		-700.00	.0%
12101 480102 21115 Misc Reimbursement	-1,150	0	-1,150	.00		-1,150.00	.0%
12101 482002 Rent Of County Property	0	0	0	-2,500.00		2,500.00	.0%
12101 482012 Building Rental	-276,596	0	-276,596	-137,029.86		-139,566.14	49.5%
12101 482014 Winter Storage Rental	-75,000	0	-75,000	-375.00		-74,625.00	.5%
12101 482015 Space-Food Vendor	-10,000	0	-10,000	-95.00		-9,905.00	1.0%
12101 482015 21115 Space-Food Vendor	-1,000	0	-1,000	.00		-1,000.00	.0%
12101 482016 Space-Beverage Vendor	-7,000	0	-7,000	-2,004.88		-4,995.12	28.6%
12101 482016 21115 Space-Beverage Vendor	-2,000	0	-2,000	.00		-2,000.00	.0%
12101 482017 21115 Space-Other Vendor	-200	0	-200	.00		-200.00	.0%
12101 482021 Camping Fee Other	-70,000	0	-70,000	-24,239.27		-45,760.73	34.6%
12101 483004 Sale Salvage & Waste	0	0	0	-1,510.00		1,510.00	.0%
12101 699999 Budgetary Fund Balance	0	-130,000	-130,000	.00		-130,000.00	.0%
12102 Fair week							
12102 411100 General Property Taxes	-379	0	-379	-220.92		-157.77	58.3%
12102 421001 State Aid	-15,000	0	-15,000	-10,000.00		-5,000.00	66.7%
12102 451020 Other Fees	0	0	0	-440.00		440.00	.0%
12102 451020 21209 Other Fees	-450,000	0	-450,000	-141,997.75		-308,002.25	31.6%
12102 457005 Reserved Seating Fees	-15,000	0	-15,000	.00		-15,000.00	.0%
12102 457009 Contest Entry Fees	-1,000	0	-1,000	-1,900.00		900.00	190.0%
12102 457010 Sponsor Revenue	-60,000	0	-60,000	-33,300.00		-26,700.00	55.5%
12102 457010 21209 Sponsor Revenue	-6,000	0	-6,000	-2,250.00		-3,750.00	37.5%
12102 457011 Gate Receipts	-275,000	0	-275,000	-246,366.00		-28,634.00	89.6%
12102 457013 Animal Fees	-7,000	0	-7,000	-4,779.00		-2,221.00	68.3%
12102 457023 Other Public Charges	-18,000	0	-18,000	.00		-18,000.00	.0%

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FROM 2024 01 TO 2024 07

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
12102 457029 Exhibitor Enrollment	-7,500	0	-7,500	-18,680.50		11,180.50	249.1%
12102 457030 Credit Card Surcharge	-5,000	0	-5,000	.00		-5,000.00	.0%
12102 457034 Parking Fees	-22,500	0	-22,500	-2,490.00		-20,010.00	11.1%
12102 459001 Soda	-8,000	0	-8,000	-10,203.00		2,203.00	127.5%
12102 482015 Space-Food Vendor	-25,000	0	-25,000	-31,184.00		6,184.00	124.7%
12102 482016 Space-Beverage Vendor	-100,000	0	-100,000	.00		-100,000.00	.0%
12102 482017 Space-Other Vendor	-20,000	0	-20,000	-9,855.00		-10,145.00	49.3%
12102 482018 Space-Carnival	-50,000	0	-50,000	-32,106.74		-17,893.26	64.2%
12102 482019 Camping Fee 4-H	-21,500	0	-21,500	-17,975.00		-3,525.00	83.6%
12102 482020 Camping Fee Vendor	-2,500	0	-2,500	-196.00		-2,304.00	7.8%
12103 Fair Expansion Donations							
12103 699800 Resv Applied Capital	-35,969	0	-35,969	.00		-35,969.12	.0%
12104 Fair Park Tourism Grant							
12104 421001 State Aid	0	-184,071	-184,071	.00		-184,071.18	.0%
TOTAL General Fund	-1,792,405	-314,071	-2,106,476	-781,267.33		-1,325,209.14	%
TOTAL REVENUES	-1,792,405	-314,071	-2,106,476	-781,267.33		-1,325,209.14	

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FROM 2024 01 TO 2024 07

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	ACTUALS	ENCUMBRANCES	AVAILABLE	PCT
100 General Fund	APPROP	ADJSTMTS	BUDGET			BUDGET	USED
12101 Fair Park Activities							
12101 511110 Salary-Permanent Regular	57,694	0	57,694	31,694.05		25,999.75	54.9%
12101 511210 Wages-Regular	207,318	0	207,318	131,328.72		75,989.46	63.3%
12101 511220 Wages-Overtime	12,072	0	12,072	3,835.80		8,236.37	31.8%
12101 511240 Wages-Temporary	914	0	914	1,611.97		-698.43	176.5%
12101 512141 Social Security	20,593	0	20,593	12,523.50		8,069.91	60.8%
12101 512142 Retirement (Employer)	16,550	0	16,550	8,610.27		7,939.25	52.0%
12101 512144 Health Insurance	49,427	0	49,427	15,587.77		33,839.21	31.5%
12101 512145 Life Insurance	21	0	21	16.48		4.19	79.7%
12101 512148 Unemployment Compensation	15,392	0	15,392	2,117.28		13,274.72	13.8%
12101 512151 HSA Contribution	2,205	0	2,205	.00		2,204.64	.0%
12101 512173 Dental Insurance	3,497	0	3,497	1,710.53		1,786.87	48.9%
12101 521219 Other Professional Serv	0	30,000	30,000	.00		30,000.00	.0%
12101 521648 21115 Ambulance/EMA Services	500	0	500	.00		500.00	.0%
12101 521649 21115 Security Services	1,000	0	1,000	.00		1,000.00	.0%
12101 529170 Grounds Keeping Charges	30,044	0	30,044	13.47		30,031.00	.0%
12101 531001 Credit Card Fees	5,400	0	5,400	6,905.31		-1,505.31	127.9%
12101 531182 21115 Fair Week Special Acts	10,500	0	10,500	.00		10,500.00	.0%
12101 531303 Computer Equipmt & Software	1,000	0	1,000	2,813.00		-1,813.00	281.3%
12101 531311 Postage & Box Rent	300	0	300	183.36		116.64	61.1%
12101 531312 Office Supplies	1,000	0	1,000	1,252.10		-252.10	125.2%
12101 531312 21109 Office Supplies	100	0	100	.00		100.00	.0%
12101 531312 21115 Office Supplies	50	0	50	.00		50.00	.0%
12101 531313 Printing & Duplicating	300	0	300	1,160.79		-860.79	386.9%
12101 531313 21115 Printing & Duplicating	50	0	50	.00		50.00	.0%
12101 531314 Small Items Of Equipment	2,000	0	2,000	4,142.62		-2,142.62	207.1%
12101 531314 21109 Small Items Of Equipmen	275	0	275	.00		275.00	.0%
12101 531314 21115 Small Items Of Equipmen	250	0	250	.00		250.00	.0%
12101 531320 Safety Supplies	1,500	0	1,500	1,420.49		79.51	94.7%
12101 531322 Subscriptions	0	0	0	161.26		-161.26	.0%
12101 531324 Membership Dues	1,000	0	1,000	1,095.00		-95.00	109.5%
12101 531326 Advertising	2,000	0	2,000	4,188.12		-2,188.12	209.4%
12101 531326 21109 Advertising	2,500	0	2,500	.00		2,500.00	.0%
12101 531326 21115 Advertising	850	0	850	.00		850.00	.0%
12101 531349 Other Operating Expenses	750	0	750	802.25		-52.25	107.0%
12101 531349 21115 Other Operating Expense	500	0	500	.00		500.00	.0%
12101 531351 Gas/Diesel	8,000	0	8,000	4,213.30		3,786.70	52.7%
12101 531367 wood shavings	0	0	0	420.00		-420.00	.0%
12101 532325 Registration	0	0	0	170.00		-170.00	.0%

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ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
12101 532332 Mileage	0	0	0	117.72		-117.72	.0%
12101 532335 Meals	0	0	0	76.51		-76.51	.0%
12101 533221 Water	11,000	0	11,000	6,065.89		4,934.11	55.1%
12101 533222 Electric	50,000	0	50,000	31,012.48		18,987.52	62.0%
12101 533223 Sewer	9,000	0	9,000	4,906.22		4,093.78	54.5%
12101 533224 Natural Gas	8,000	0	8,000	4,137.95		3,862.05	51.7%
12101 533225 Telephone & Fax	2,500	0	2,500	548.44		1,951.56	21.9%
12101 533235 Storm Water Utility	17,100	0	17,100	9,615.51		7,484.49	56.2%
12101 533236 Wireless Internet	900	0	900	476.35		423.65	52.9%
12101 535232 Graveling	1,500	0	1,500	2,530.59		-1,030.59	168.7%
12101 535242 Maintain Machinery & Equip	4,000	0	4,000	4,830.29		-830.29	120.8%
12101 535245 Grounds Improvements	2,500	0	2,500	4,643.14		-2,143.14	185.7%
12101 535247 Building Repair & Maint	10,000	0	10,000	5,431.96		4,568.04	54.3%
12101 535297 Refuse Collection	9,500	0	9,500	5,236.48		4,263.52	55.1%
12101 535344 Household & Janitorial Supp	7,000	0	7,000	10,772.37		-3,772.37	153.9%
12101 535347 Food & Beverage Purchases	4,500	0	4,500	3,781.89		718.11	84.0%
12101 535347 21109 Food & Beverage Purchas	4,500	0	4,500	.00		4,500.00	.0%
12101 535347 21115 Food & Beverage Purchas	2,000	0	2,000	.00		2,000.00	.0%
12101 535349 Other Supplies	0	0	0	346.76		-346.76	.0%
12101 535352 Vehicle Parts & Repairs	1,000	0	1,000	2,173.62		-1,173.62	217.4%
12101 535355 Plumbing & Electrical	3,000	0	3,000	8,485.74		-5,485.74	282.9%
12101 536533 Equipment Rent & Lease	200	0	200	593.50		-393.50	296.8%
12101 536533 21115 Equipment Rent & Lease	650	0	650	.00		650.00	.0%
12101 571004 IP Telephony Allocation	843	0	843	491.75		351.25	58.3%
12101 571005 Duplicating Allocation	136	0	136	79.31		56.69	58.3%
12101 571009 MIS PC Group Allocation	14,790	0	14,790	8,627.50		6,162.50	58.3%
12101 571010 MIS Systems Grp Alloc(ISIS)	6,733	0	6,733	3,927.56		2,805.44	58.3%
12101 591519 Other Insurance	15,329	0	15,329	8,401.68		6,927.02	54.8%
12101 593101 21109 Awards/Recognition Expe	4,825	0	4,825	.00		4,825.00	.0%
12101 594810 Capital Equipment	0	100,000	100,000	8,100.00		91,900.00	8.1%
12102 Fair week							
12102 511110 Salary-Permanent Regular	38,463	0	38,463	21,617.67		16,844.86	56.2%
12102 511210 Wages-Regular	32,289	0	32,289	11,241.86		21,046.64	34.8%
12102 511220 Wages-Overtime	21,953	0	21,953	25,498.82		-3,545.82	116.2%
12102 511240 Wages-Temporary	42,333	0	42,333	13,749.24		28,583.54	32.5%
12102 512141 Social Security	10,051	0	10,051	5,437.15		4,613.53	54.1%
12102 512142 Retirement (Employer)	4,431	0	4,431	4,019.18		411.56	90.7%
12102 512144 Health Insurance	16,405	0	16,405	3,710.13		12,694.79	22.6%
12102 512145 Life Insurance	6	0	6	2.28		4.21	35.1%

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ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
12102 512148 Unemployment Compensation	3,848	0	3,848	.00		3,848.00	.0%
12102 512151 HSA Contribution	343	0	343	.00		343.00	.0%
12102 512173 Dental Insurance	626	0	626	509.51		116.29	81.4%
12102 521216 Janitorial	3,000	0	3,000	279.93		2,720.07	9.3%
12102 521219 Other Professional Serv	9,000	0	9,000	3,176.07		5,823.93	35.3%
12102 521219 21209 Other Professional Serv	1,600	0	1,600	655.06		944.94	40.9%
12102 521647 Veterinary Services	900	0	900	.00		900.00	.0%
12102 521648 Ambulance/EMA Services	7,000	0	7,000	.00		7,000.00	.0%
12102 521649 Security Services	4,000	0	4,000	.00		4,000.00	.0%
12102 529301 Fair Gate Workers	5,000	0	5,000	.00		5,000.00	.0%
12102 529302 Fair Judges	10,000	0	10,000	8,150.00		1,850.00	81.5%
12102 529303 Fair Superintendents	1,500	0	1,500	4,157.45		-2,657.45	277.2%
12102 529304 Fair Parking Services	6,000	0	6,000	.00		6,000.00	.0%
12102 531001 Credit Card Fees	5,000	0	5,000	248.95		4,751.05	5.0%
12102 531101 Tickets/Entry Tags	5,000	0	5,000	1,317.95		3,682.05	26.4%
12102 531102 Trophies/Plaques	8,000	0	8,000	6,068.00		1,932.00	75.9%
12102 531102 21209 Trophies/Plaques	1,000	0	1,000	.00		1,000.00	.0%
12102 531103 Ribbons	3,500	0	3,500	2,124.46		1,375.54	60.7%
12102 531103 21209 Ribbons	1,250	0	1,250	.00		1,250.00	.0%
12102 531181 Premiums	20,000	0	20,000	22,146.00		-2,146.00	110.7%
12102 531182 Fair week Special Acts	190,000	0	190,000	117,243.49		72,756.51	61.7%
12102 531183 Sponsor Fees	2,000	0	2,000	.00		2,000.00	.0%
12102 531184 Fairest Of The Fair	1,000	0	1,000	556.97		443.03	55.7%
12102 531311 Postage & Box Rent	1,000	0	1,000	555.76		444.24	55.6%
12102 531311 21209 Postage & Box Rent	700	0	700	27.16		672.84	3.9%
12102 531312 Office Supplies	1,000	0	1,000	1,078.33		-78.33	107.8%
12102 531312 21209 Office Supplies	500	0	500	109.85		390.15	22.0%
12102 531313 Printing & Duplicating	750	0	750	494.06		255.94	65.9%
12102 531313 21209 Printing & Duplicating	2,500	0	2,500	.00		2,500.00	.0%
12102 531314 Small Items Of Equipment	1,200	0	1,200	269.23		930.77	22.4%
12102 531326 Advertising	50,000	0	50,000	29,270.76		20,729.24	58.5%
12102 531326 21209 Advertising	2,500	0	2,500	500.00		2,000.00	20.0%
12102 531349 Other Operating Expenses	10,000	0	10,000	14,137.16		-4,137.16	141.4%
12102 531349 21209 Other Operating Expense	2,000	0	2,000	.00		2,000.00	.0%
12102 531351 Gas/Diesel	1,800	0	1,800	.00		1,800.00	.0%
12102 531367 Wood Shavings	1,500	0	1,500	.00		1,500.00	.0%
12102 532332 Mileage	0	0	0	30.15		-30.15	.0%
12102 533221 Water	1,500	0	1,500	368.04		1,131.96	24.5%
12102 533222 Electric	13,500	0	13,500	3,860.93		9,639.07	28.6%
12102 533223 Sewer	2,500	0	2,500	318.97		2,181.03	12.8%
12102 533224 Natural Gas	100	0	100	.00		100.00	.0%
12102 533235 Storm Water Utility	750	0	750	356.13		393.87	47.5%

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ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
12102 535242 Maintain Machinery & Equip	1,000	0	1,000	.00		1,000.00	.0%
12102 535245 Grounds Improvements	6,000	0	6,000	115.08		5,884.92	1.9%
12102 535247 Building Repair & Maint	1,000	0	1,000	371.31		628.69	37.1%
12102 535297 Refuse Collection	6,700	0	6,700	6,021.76		678.24	89.9%
12102 535347 Food & Beverage Purchases	15,000	0	15,000	16,656.42		-1,656.42	111.0%
12102 535347 21209 Food & Beverage Purchas	13,000	0	13,000	.00		13,000.00	.0%
12102 535355 Plumbing & Electrical	900	0	900	9,055.25		-8,155.25	*****%
12102 536533 Equipment Rent & Lease	80,000	0	80,000	.00		80,000.00	.0%
12102 571005 Duplicating Allocation	243	0	243	141.75		101.25	58.3%
12102 571009 MIS PC Group Allocation	1,479	0	1,479	862.75		616.25	58.3%
12102 571010 MIS Systems Grp Alloc(ISIS)	2,308	0	2,308	1,346.31		961.69	58.3%
12102 591519 Other Insurance	1,502	0	1,502	742.35		759.90	49.4%
12102 593101 21209 Awards/Recognition Expe	430,950	0	430,950	1,500.00		429,450.00	.3%
12103 Fair Expansion Donations							
12103 531314 Small Items Of Equipment	0	0	0	559.56		-559.56	.0%
12103 594960 Capital Reserve	35,969	0	35,969	.00		35,969.12	.0%
12104 Fair Park Tourism Grant							
12104 594810 21117 Capital Equipment	0	37,315	37,315	.00		37,314.92	.0%
12104 594810 21119 Capital Equipment	0	25,000	25,000	23,689.00		1,311.00	94.8%
12104 594848 21120 Construction - New	0	119,915	119,915	99,051.05		6,970.00	94.2%
12104 594849 21118 Construction - Remodel	0	1,841	1,841	.00		1,841.26	.0%
TOTAL General Fund	1,792,405	314,071	2,106,476	836,787.94		1,255,794.58	%
TOTAL EXPENSES	1,792,405	314,071	2,106,476	836,787.94		1,255,794.58	

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ACCOUNTS FOR:
100 General Fund

ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
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13201 County Treasurer

13201 411100	General Property Taxes	1,527,071	0	1,527,071	890,791.23	636,279.39	58.3%
13201 411300	DNR Pilot	-60,000	0	-60,000	-61,221.75	1,221.75	102.0%
13201 411500	Managed Forest	-4,000	0	-4,000	-3,490.11	-509.89	87.3%
13201 418100	Interest on Taxes	-235,000	0	-235,000	-202,339.54	-32,660.46	86.1%
13201 441030	Ag Use Conversion Penalty	-15,000	0	-15,000	-8,534.56	-6,465.44	56.9%
13201 451007	Treasurers Fees	-400	0	-400	-252.50	-147.50	63.1%
13201 481001	Interest & Dividends	-1,500,000	0	-1,500,000	-1,881,825.64	381,825.64	125.5%
13201 481004	Fair Market Value Adjustment	0	0	0	-249,068.31	249,068.31	.0%
13201 486004	Miscellaneous Revenue	0	0	0	-28,719.99	28,719.99	.0%
13201 511110	Salary-Permanent Regular	84,344	0	84,344	49,355.19	34,988.81	58.5%
13201 511210	Wages-Regular	64,861	0	64,861	43,912.43	20,948.82	67.7%
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	6,368.39	4,261.83	59.9%
13201 512142	Retirement (Employer)	10,400	0	10,400	6,288.47	4,111.16	60.5%
13201 512144	Health Insurance	37,376	0	37,376	20,167.85	17,207.80	54.0%
13201 512145	Life Insurance	9	0	9	12.97	-3.61	138.6%
13201 512151	HSA Contribution	1,551	0	1,551	.00	1,550.52	.0%
13201 512153	HRA Contribution	0	0	0	493.15	-493.15	.0%
13201 512173	Dental Insurance	2,318	0	2,318	1,605.57	712.83	69.3%
13201 521232	Investment Advisor Fees	40,000	0	40,000	34,078.21	5,921.79	85.2%
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	4,270.11	2,729.89	61.0%
13201 531312	Office Supplies	2,901	0	2,901	754.05	2,146.80	26.0%
13201 531313	Printing & Duplicating	100	0	100	.00	100.00	.0%
13201 531314	Small Items Of Equipment	300	0	300	.00	300.00	.0%
13201 531321	Publication Of Legal Notice	3,000	0	3,000	.00	3,000.00	.0%
13201 531324	Membership Dues	100	0	100	100.00	.00	100.0%
13201 531326	Advertising	500	0	500	.00	500.00	.0%
13201 532325	Registration	1,000	0	1,000	305.00	695.00	30.5%
13201 532332	Mileage	250	0	250	363.71	-113.71	145.5%
13201 532335	Meals	40	0	40	38.99	1.01	97.5%
13201 532336	Lodging	1,950	0	1,950	98.00	1,852.00	5.0%
13201 533225	Telephone & Fax	100	0	100	.00	100.00	.0%
13201 535242	Maintain Machinery & Equip	500	0	500	183.79	316.21	36.8%
13201 571004	IP Telephony Allocation	482	0	482	281.19	200.81	58.3%
13201 571005	Duplicating Allocation	23	0	23	13.44	9.56	58.4%
13201 571009	MIS PC Group Allocation	10,353	0	10,353	6,039.25	4,313.75	58.3%

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ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
13201 571010 MIS Systems Grp Alloc(ISIS)	1,942	0	1,942	1,132.81		809.19	58.3%
13201 591519 Other Insurance	1,531	0	1,531	821.73		709.31	53.7%
13201 593256 Bank Charges	1,500	0	1,500	647.20		852.80	43.1%
13202 Tax Deed Expense							
13202 451030 Foreclosure Reimbursement	0	0	0	-19,843.60		19,843.60	.0%
13202 482002 Rent Of County Property	-3,000	0	-3,000	.00		-3,000.00	.0%
13202 483005 Gain/Loss-Sale Forclosed Prpt	-34,000	0	-34,000	.00		-34,000.00	.0%
13202 521212 Legal	0	0	0	10.00		-10.00	.0%
13202 521212 13202 Legal	0	0	0	46.25		-46.25	.0%
13202 521219 Other Professional Serv	0	0	0	5,000.00		-5,000.00	.0%
13202 521219 13202 Other Professional Serv	0	0	0	10,200.00		-10,200.00	.0%
13202 521255 Paper Service	1,000	0	1,000	975.00		25.00	97.5%
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	7,508.93		8,491.07	46.9%
13202 531321 13202 Publication Of Legal No	0	0	0	3,701.60		-3,701.60	.0%
13202 531326 Advertising	3,000	0	3,000	.00		3,000.00	.0%
13202 533222 13202 Electric	0	0	0	3,180.39		-3,180.39	.0%
13202 593742 Uncollected Taxes	5,000	0	5,000	162.17		4,837.83	3.2%
TOTAL General Fund	0	0	0	-1,354,429.64		1,354,429.64	.0%
TOTAL REVENUES	-324,329	0	-324,329	-1,564,504.77		1,240,175.39	
TOTAL EXPENSES	324,329	0	324,329	210,075.13		114,254.25	

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ACCOUNTS FOR:
100 General Fund

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
13201 County Treasurer							
13201 511110 Salary-Permanent Regular	84,344	0	84,344	49,355.19		34,988.81	58.5%
13201 511210 Wages-Regular	64,861	0	64,861	43,912.43		20,948.82	67.7%
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	6,368.39		4,261.83	59.9%
13201 512142 Retirement (Employer)	10,400	0	10,400	6,288.47		4,111.16	60.5%
13201 512144 Health Insurance	37,376	0	37,376	20,167.85		17,207.80	54.0%
13201 512145 Life Insurance	9	0	9	12.97		-3.61	138.6%
13201 512151 HSA Contribution	1,551	0	1,551	.00		1,550.52	.0%
13201 512153 HRA Contribution	0	0	0	493.15		-493.15	.0%
13201 512173 Dental Insurance	2,318	0	2,318	1,605.57		712.83	69.3%
13201 521232 Investment Advisor Fees	40,000	0	40,000	34,078.21		5,921.79	85.2%
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	4,270.11		2,729.89	61.0%
13201 531312 Office Supplies	2,901	0	2,901	754.05		2,146.80	26.0%
13201 531313 Printing & Duplicating	100	0	100	.00		100.00	.0%
13201 531314 Small Items Of Equipment	300	0	300	.00		300.00	.0%
13201 531321 Publication Of Legal Notice	3,000	0	3,000	.00		3,000.00	.0%
13201 531324 Membership Dues	100	0	100	100.00		.00	100.0%
13201 531326 Advertising	500	0	500	.00		500.00	.0%
13201 532325 Registration	1,000	0	1,000	305.00		695.00	30.5%
13201 532332 Mileage	250	0	250	363.71		-113.71	145.5%
13201 532335 Meals	40	0	40	38.99		1.01	97.5%
13201 532336 Lodging	1,950	0	1,950	98.00		1,852.00	5.0%
13201 533225 Telephone & Fax	100	0	100	.00		100.00	.0%
13201 535242 Maintain Machinery & Equip	500	0	500	183.79		316.21	36.8%
13201 571004 IP Telephony Allocation	482	0	482	281.19		200.81	58.3%
13201 571005 Duplicating Allocation	23	0	23	13.44		9.56	58.4%
13201 571009 MIS PC Group Allocation	10,353	0	10,353	6,039.25		4,313.75	58.3%
13201 571010 MIS Systems Grp Alloc(ISIS)	1,942	0	1,942	1,132.81		809.19	58.3%
13201 591519 Other Insurance	1,531	0	1,531	821.73		709.31	53.7%
13201 593256 Bank Charges	1,500	0	1,500	647.20		852.80	43.1%
13202 Tax Deed Expense							
13202 521212 Legal	0	0	0	10.00		-10.00	.0%
13202 521212 13202 Legal	0	0	0	46.25		-46.25	.0%

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ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
13202 521219 Other Professional Serv	0	0	0	5,000.00		-5,000.00	.0%
13202 521219 13202 Other Professional Serv	0	0	0	10,200.00		-10,200.00	.0%
13202 521255 Paper Service	1,000	0	1,000	975.00		25.00	97.5%
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	7,508.93		8,491.07	46.9%
13202 531321 13202 Publication Of Legal No	0	0	0	3,701.60		-3,701.60	.0%
13202 531326 Advertising	3,000	0	3,000	.00		3,000.00	.0%
13202 533222 13202 Electric	0	0	0	3,180.39		-3,180.39	.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	210,075.13		114,254.25	%
TOTAL EXPENSES	324,329	0	324,329	210,075.13		114,254.25	

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ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
11301 Child Support							
11301 411100 General Property Taxes	-124,210	0	-124,210	-72,456.09		-51,754.29	58.3%
11301 421001 State Aid	-190,190	0	-190,190	-95,095.05		-95,094.95	50.0%
11301 421010 M S L Incentives	-4,200	0	-4,200	-2,587.81		-1,612.19	61.6%
11301 421012 State Aid Cs + All Others	-1,043,412	0	-1,043,412	-479,107.81		-564,304.19	45.9%
11301 421013 Other Dept Wage Retention	0	0	0	-.01		.01	.0%
11301 421014 State Aid wages Allocation	121,406	0	121,406	58,384.57		63,021.43	48.1%
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	-5,227.00		-2,523.00	67.4%
11301 442004 Extradition Reimbursement	-1,000	0	-1,000	-362.56		-637.44	36.3%
11301 451011 CS Prog Fee Reduce 66%	9,240	0	9,240	5,529.85		3,710.15	59.8%
11301 451013 NIVD Activities Reduction	-2,700	0	-2,700	-1,091.38		-1,608.62	40.4%
11301 451014 CS Program Fees	-13,000	0	-13,000	-8,914.25		-4,085.75	68.6%
11301 455003 Non-IVD Service Fees	-735	0	-735	-420.00		-315.00	57.1%
TOTAL General Fund	-1,310,868	0	-1,310,868	-601,347.54		-709,520.51	%
TOTAL REVENUES	-1,310,868	0	-1,310,868	-601,347.54		-709,520.51	

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FROM 2024 01 TO 2024 07

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11301 Child Support							
11301 511110 Salary-Permanent Regular	309,764	0	309,764	191,674.88		118,089.52	61.9%
11301 511210 Wages-Regular	554,338	0	554,338	298,856.89		255,481.08	53.9%
11301 511220 Wages-Overtime	3,203	0	3,203	1,004.39		2,198.68	31.4%
11301 511330 Wages-Longevity Pay	1,343	0	1,343	.00		1,342.50	.0%
11301 512141 Social Security	63,742	0	63,742	35,520.68		28,221.35	55.7%
11301 512142 Retirement (Employer)	61,106	0	61,106	33,588.97		27,517.01	55.0%
11301 512144 Health Insurance	159,907	0	159,907	73,683.35		86,223.89	46.1%
11301 512145 Life Insurance	257	0	257	198.61		58.26	77.3%
11301 512151 HSA Contribution	7,074	0	7,074	.00		7,074.23	.0%
11301 512153 HRA Contribution	0	0	0	2,270.62		-2,270.62	.0%
11301 512173 Dental Insurance	10,159	0	10,159	5,198.16		4,961.04	51.2%
11301 521255 Paper Service	9,000	0	9,000	3,877.64		5,122.36	43.1%
11301 521256 Genetic Tests	6,000	0	6,000	2,532.25		3,467.75	42.2%
11301 521296 Computer Support	2,150	0	2,150	1,532.88		617.12	71.3%
11301 529160 Interpreter Fee	2,400	0	2,400	1,375.00		1,025.00	57.3%
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	74.45		225.55	24.8%
11301 531311 Postage & Box Rent	21,000	0	21,000	10,845.12		10,154.88	51.6%
11301 531312 Office Supplies	2,000	0	2,000	1,107.94		892.06	55.4%
11301 531313 Printing & Duplicating	3,200	0	3,200	552.00		2,648.00	17.3%
11301 531314 Small Items Of Equipment	1,400	0	1,400	103.62		1,296.38	7.4%
11301 531321 Publication Of Legal Notice	900	0	900	789.25		110.75	87.7%
11301 531324 Membership Dues	2,076	0	2,076	1,826.16		249.84	88.0%
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	1,844.40		2,225.60	45.3%
11301 532332 Mileage	750	0	750	335.07		414.93	44.7%
11301 532334 Commercial Travel	1,425	0	1,425	.00		1,425.00	.0%
11301 532335 Meals	1,080	0	1,080	129.98		950.02	12.0%
11301 532336 Lodging	4,002	0	4,002	894.00		3,108.00	22.3%
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	1,595.97		2,404.03	39.9%
11301 571004 IP Telephony Allocation	3,132	0	3,132	1,827.00		1,305.00	58.3%
11301 571005 Duplicating Allocation	91	0	91	53.06		37.94	58.3%
11301 571009 MIS PC Group Allocation	29,580	0	29,580	17,255.00		12,325.00	58.3%

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FROM 2024 01 TO 2024 07

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	5,936.56		4,240.44	58.3%
11301 591519 Other Insurance	9,172	0	9,172	4,775.26		4,396.30	52.1%
TOTAL General Fund	1,310,868	0	1,310,868	708,695.82		602,172.23	%
TOTAL EXPENSES	1,310,868	0	1,310,868	708,695.82		602,172.23	

**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	698,250.00	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)			Finance Committee
Total amount available		489,999.38	653,650.00	300,000.00	
Net		489,999.38	653,650.00	300,000.00	