

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

Date: Tuesday October 1, 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 September 3, 2024, September 16, 2024, September 17, 2024, September 18, 2024 and September 19, 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 restructuring the Assistant Corporation Counsel position in the Child Support department
9. Discussion and possible action on 2025 budget
10. Discussion and possible action on repurchase of Nestle property
11. Discussion and possible action on status of Courthouse/Sheriff/Jail improvement project and 2021A and 2022A bond funds
12. Discussion and possible action on update on American Rescue Plan Act funding
13. 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
14. 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
15. Reconvene in open session for action on closed session items if necessary
16. Discussion and possible action on 2024 projections of budget vs. actual revenues and expenditures
17. Review of the financial statements and department update for August 2024-Finance Department
18. Review of the financial statements and department update for August 2024-Treasurer's Office
19. Review of the financial statements and department update for August 2024-Child Support
20. Update on contingency fund balance
21. Discussion of funding for projects related to the new highway facilities and sale of old highway facilities
22. Set future meeting schedule, next meeting date, and possible agenda items
23. Review of invoices
24. Adjourn

Next scheduled meetings: Tuesday, October 1, 2024 (Regular meeting)
 Tuesday, November 5, 2024 (Regular meeting)
 Tuesday, December 3, 2024 (Regular meeting)
 Tuesday, January 7, 2025 (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
September 3, 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; Budget Analyst I, Morgan Toutant; Assistant to the County Administrator, Michael Luckey; County Treasurer, Kelly Stade; Human Resources Director, Terri Palm; Fair Park Director, Rebecca Roberts; Land and Water Director, Patricia Cicero; and Highway Operations Manager, Brian Udovich. Members of the public present were Mark Stevens of the City of Watertown.
- 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 August 6, 2024** - Motion by Jaeckel/Christensen to approve the minutes from the Finance Committee meeting held on August 6, 2024. The motion passed 5-0.
- 6. Communications** – None.
- 7. Public Comment** - None.
- 8. Discussion on update on 2024 County Fair results** – Fair Park Director Roberts presented the projected results on the 2024 County Fair. The Fair is expected to post a modest surplus this year. No action was taken.
- 9. Discussion and possible action on renewing or rebidding County farmland lease** – Land & Water Conservation Department Director Cicero explained that the contract for the county farmland lease was set to expire in 2024. The County can either renew with the current lessee or put the lease out to bid. Because the farmland is currently under development with other portions being actively marketed for sale, the Committee felt that the most prudent option was to renew the lease with the current lessee. Motion by Jones/Drayna to renew the lease for the County farmland. The motion passed 5-0.
- 10. Discussion and possible action on accepting a PSC Rural Energy Startup Program Grant and amending the 2024 Central Services Department budget** – Assistant to the County Administrator Luckey informed the Board that the County has been awarded a \$75,000 grant to audit the

County's energy efficiency. Motion by Jaeckel/Drayna to recommend approval of the resolution and forward to the County Board of Supervisors. Motion passed 5-0.

11. Discussion on use of artificial intelligence in the Finance Department – Finance Director DeVries gave a presentation on the use of artificial intelligence as it applies to Finance Department tasks. No action was taken.

12. Discussion and possible action on jail ventilation system change order – Wehmeier explained that the current ventilation system is not adequate to properly ventilate the jail pods. Excess moisture due to lack of proper ventilation could result in potential financial risks. In order to mitigate these risks, Maas Construction, working with Potter Lawson, have proposed a change order to improve the ventilation system in the amount of \$472,750. The County Board had carried forward \$2 million at its March 12, 2024 meeting for the conclusion of the Courthouse/Sheriff/Jail improvement project, which included a \$500,000 estimate for this change order. Motion by Jones/Jaeckel to recommend approval of the change order and to forward the resolution to the County Board of Supervisors. Motion passed 5-0.

13. Discussion and possible action on 2025 budget – Wehmeier discussed options for closing the 2025 budget gap. The first option was to maintain a 3% COLA but split the implementation of the COLA into two active dates, with 1.5% lifts being implemented on 1/1 and 7/1. This will save a gross amount of \$311,000 in expenses county-wide. The second option was to split the cost of health care premiums between employer and employee 75%/25%. This option results on average in a slight decrease in premium for both employer and employee. Actual results will depend on the plan selected by the employee. The committee discussed each option and informally supported both. No official vote or action was taken.

14. Discussion and possible action on claim against Jefferson County by Charter Spectrum – The Committee voted to deny the claim against Jefferson County and forward the resolution to the County Board of Supervisors. Motion passed 5-0.

15. Discussion and possible action on repurposing certain American Rescue Plan Act funding - DeVries reviewed the status of ARPA spending with the Committee. Jefferson County does not wish to encumber any ARPA funding beyond December 31, 2024. There are plans in process for the Live Local Development Fund, of which \$1 million of ARPA funding is designated, however due to high interest rates developers are holding back on projects. DeVries proposed to swap \$1 million of general fund surplus carried forward in March for the building project with the Live Local Development appropriation from ARPA, thereby being able to spend the ARPA funding immediately and designate the fund balance surplus for the Live Local Development Fund. This gives us time for rates to adjust and developers to take advantage of the LLDF at a later date, beyond the December 31, 2024 ARPA deadline, if desired. Motion by Jaeckel/Drayna to approve the repurposing of ARPA funding and forward the resolution to the County Board of Supervisors. The motion passed 5-0.

16. Discussion and possible action on status of Courthouse/Sheriff/Jail improvement project and 2021A and 2022A bond funds - DeVries and Wehmeier updated the committee on the status of the building project and bond funds. No action was taken.

17. Discussion and possible action on update on American Rescue Plan Act Funding - DeVries and Wehmeier discussed the current status of ARPA funding including updates on projects and future plans. No formal action was taken.

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 - Corporation Counsel Thompson updated the committee on the status of delinquent tax properties. No formal action was taken.

19. 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.

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

21. 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.

22. Review of Financial Statements and Department Update for July 2024 - Finance Department - No action taken.

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

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

25. 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, \$653,650 for the other contingency, and \$300,000 for the vested benefit.

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

27. Set Future Meeting Schedule, Next Meeting Date, and Possible Agenda Items - The next meeting is scheduled for Monday, September 16, 2024, at 8:30 a.m.

28. Review of Invoices - Motion by Jaeckel/Christensen to approve the payment of invoices totaling \$38,589,830.67. Motion passed 5-0.

29. Adjourn - Motion by Jaeckel/Drayna to adjourn at 11:02 a.m. The motion passed 5-0.

Respectfully submitted,

Marc DeVries, Finance Director
Jefferson County

- iv. Motion passed 4-0.
- c. **Central Services**
 - i. Ryan Hayes
 - ii. No additional motion/information
 - iii. Motion by Drayna/Kutz to approve the recommended budget of \$1,085,554 (estimated levy amount \$1,063,054)
 - iv. Motion passed 4-0.
- d. **Economic Development**
 - i. Deb Reinbold
 - ii. No additional motion/information
 - iii. Motion by Jones/Drayna to approve the recommended budget of \$927,350 (estimated levy amount \$0)
 - iv. Motion passed 4-0.

9. Set future meeting schedule, next meeting date, and possible agenda items – The next Finance Committee meeting is scheduled for Tuesday, September 17th at 8:30 a.m.

10. Adjourn – A motion was made at 11:49 a.m. to recess until Tuesday, September 17th by Jones/Christensen. The motion passed 4-0.

Respectfully submitted,

Marc DeVries, Finance Director
Jefferson County

- iii. Motion by Jaeckel/Drayna to approve the recommended budget of \$1,095,649 for the Zoning Division (estimated levy amount \$414,979) and motion by Jaeckel/Kutz to approve the recommended budget of \$1,124,937 for the LIO Division (estimated levy amount \$522,644)
 - iv. Motion passed 5-0.
 - d. County Board**
 - i. Ben Wehmeier
 - ii. No additional motion/information
 - iii. Motion by Drayna/Jaeckel to approve the recommended budget of \$524,481 (estimated levy amount \$518,876)
 - iv. Motion passed 5-0.
 - e. District Attorney**
 - i. Monica Hall/Leigh Scherer
 - ii. No additional motion/information
 - iii. Motion by Christensen/Drayna to approve the recommended budget of \$903,820 (estimated levy amount \$807,116)
 - iv. Motion passed 5-0.
 - f. Land and Water Conservation**
 - i. Patricia Cicero
 - ii. No additional motion/information
 - iii. Motion by Jones/Jaeckel to approve the recommended budget of \$1,552,001 (estimated levy amount \$385,659)
 - iv. Motion passed 5-0.
 - g. Emergency Management**
 - i. Tracy Hameau/Tracy Neuhauser
 - ii. No additional motion/information
 - iii. Motion by Kutz/Christensen to approve the recommended budget of \$252,375 (estimated levy amount \$178,986)
 - iv. Motion passed 5-0.
 - h. Health Department**
 - i. Elizabeth Chilsen and Michele Schmidt
 - ii. No additional motion/information
 - iii. Motion by Jaeckel/Kutz to approve the recommended budget of \$1,910,245 (estimated levy amount \$983,750)
 - iv. Motion passed 5-0.
 - i. Parks**
 - i. Kevin Weismann, Rolland Klement and Mary Truman
 - ii. No additional motion/information
 - iii. Motion by Drayna/Kutz to approve the recommended budget of \$3,422,721 (estimated levy amount \$983,464)
 - iv. Motion passed 5-0.
 - j. Highway Department**
 - i. Bill Kern/Jacob Borth
 - ii. No additional motion/information
 - iii. Motion by Jones/Jaeckel to approve the recommended budget of \$13,304,276 (estimated levy amount \$6,227,399)
 - iv. Motion passed 5-0.
 - k. Treasurer**

- i. Kelly Stade
- ii. No additional motion/information
- iii. Motion by Christensen/Jaeckel to approve the recommended budget of \$318,221 (estimated levy savings \$1,767,049)
- iv. Motion passed 5-0.

I. Court Support Services

- i. Jennifer Weber
- ii. No additional motion/information
- iii. Motion by Kutz/Christensen to approve the recommended budget of \$1,685,929 (estimated levy savings \$1,154,329)
- iv. Motion passed 5-0.

8. Set future meeting schedule, next meeting date, and possible agenda items – The next Finance Committee meeting is scheduled for Wednesday, September 18th at 8:30 a.m.

9. Adjourn – A motion was made at 11:51 to recess until Wednesday, September 18th by Jones/Jaeckel. The motion passed 5-0.

Respectfully submitted,

Marc DeVries, Finance Director
Jefferson County

- iii. Motion by Jones/Drayna to approve the recommended budget of \$1,147,274 (estimated levy amount \$793,880)
 - iv. Motion passed 5-0.
- d. Clerk of Courts**
 - i. Cindy Hamre-Incha/Tina Hotter
 - ii. No additional motion/information
 - iii. Motion by Drayna/Jaeckel to approve the recommended budget of \$1,639,657 (estimated levy amount \$731,388)
 - iv. Motion passed 5-0.
- e. Human Resources**
 - i. Terri Palm
 - ii. No additional motion/information
 - iii. Motion by Jones/Jaeckel to approve the recommended budget of \$821,520 (estimated levy amount \$806,890)
 - iv. Motion passed 5-0.
- f. Medical Examiner**
 - i. Nichol Donovan
 - ii. No additional motion/information
 - iii. Motion by Christensen/Drayna to approve the recommended budget of \$404,799 (estimated levy amount \$286,799)
 - iv. Motion passed 5-0.
- g. Corporation Counsel**
 - i. Danielle Thompson
 - ii. No additional motion/information
 - iii. Motion by Kutz/Christensen to approve the recommended budget of \$501,862 (estimated levy amount \$501,862)
 - iv. Motion passed 5-0.
- h. Human Services**
 - i. Brent Ruehlow/Brian Belford
 - ii. No additional motion/information
 - iii. Motion by Jaeckel/Kutz to approve the recommended budget of \$42,275,516 (estimated levy amount \$9,477,140)
 - iv. Motion passed 5-0.
- i. UW Extension**
 - i. Chrissy Wen
 - ii. No additional motion/information
 - iii. Motion by Drayna/Jaeckel to approve the recommended budget of \$346,670 (estimated levy amount \$297,454)
 - iv. Motion passed 5-0.
- j. Fair Park**
 - i. Rebecca Roberts
 - ii. No additional motion/information
 - iii. Motion by Jaeckel/Kutz to approve the recommended budget of \$1,880,497 (estimated levy amount \$110,147)
 - iv. Motion passed 5-0.
- k. Veterans Service**
 - i. Yvonne Duesterhoeft
 - ii. No additional motion/information

- iii. Motion by Christensen/Jaeckel to approve the recommended budget of \$261,611 (estimated levy amount \$236,736) with possibility of increase for transportation van.
- iv. Motion passed 5-0.

8. Set future meeting schedule, next meeting date, and possible agenda items – The next Finance Committee meeting is scheduled for Thursday, September 19th at 8:30 a.m.

9. Adjourn – A motion was made at 11:28am to recess until Thursday, September 19th by Jones/Drayna. The motion passed 5-0.

Respectfully submitted,

Marc DeVries, Finance Director
Jefferson County

**Jefferson County
Finance Committee Minutes
September 19, 2024**

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

1. **Call to order** – Supervisor Jones called the meeting to order at 8:30 a.m.
2. **Roll call (establish a quorum)** – Finance Committee members present were Richard Jones, David Drayna, George Jaeckel, Russell Kutz, and Walt Christensen (arrived at 9:10). There were no other supervisors in attendance. Staff in attendance were County Administrator, Ben Wehmeier; Assistant to the County Administrator, Michael Luckey; Finance Director, Marc DeVries; Assistant Finance Director, Tammy Worzalla; Budget Analyst I, Morgan Toutant; and Corporation Counsel, Danielle Thompson. There were no members of the public present.
3. **Certification of compliance with the Open Meetings Law** – County Administrator Wehmeier certified compliance with the Open Meetings Law.
4. **Approval of the agenda** – The agenda was approved.
5. **Communications** – None.
6. **Public Comment** – None.
7. **Department 2025 Budget Hearings** – The Finance Committee considered the recommended budgets for each department listed below and motions were made to tentatively accept the recommended budget figures for each department, unless otherwise noted. *[The format for each department lists (i) budget presenters in addition to Ben Wehmeier, (ii) any other information specific to the department budget, (iii) who moved/seconded to tentatively accept the recommended budget figure, unless otherwise noted, along with the amount, and (iv) the voting record]*
 - a. Outstanding department budgets and changes to previously presented budgets
 - i. **Finance**
 1. Marc DeVries
 2. No additional motion/information
 3. Motion by Jones/Jaeckel to approve the recommended budget of \$1,189,562 (estimated levy amount \$694,952)
 4. Motion passed 4-0.
 - ii. **Fleet**
 1. Marc DeVries
 2. No additional motion/information
 3. Motion by Jaeckel/Drayna to approve the recommended budget of \$313,237 (estimated levy amount \$0)
 4. Motion passed 4-0.
 - b. 2025 Capital and 5-Year Capital Plan – Motion by Jones/Drayna to approve the 2025 Capital and 5-Year Capital Plan. The motion passed 5-0.

- c. General Revenues; General Expenditures (Contingency) – Motion by Jaeckel/Kutz to approve the General Revenue and Expenditures budget in the amount of \$800,000 (estimated levy savings of \$12,577,555). The motion passed 5-0.
- d. Fee Schedule – Motion by Christensen/Jaeckel to approve the 2025 Fee Schedule. The motion passed 5-0.
- e. Fund Balance Policy Application – No action taken.
- f. Debt Service – Motion by Drayna/Jaeckel to approve the Debt Service budget and supporting schedule. The motion passed 5-0.
- g. Set Tax Levy – Motion by Jones/Drayna to approve the Countywide Levy and forward resolution to the County Board of Supervisors. The motion passed 5-0. Motion by Christensen/Drayna to approve the Non-Countywide Levy and forward resolution to the County Board of Supervisors. The motion passed 5-0.

8. Set future meeting schedule, next meeting date, and possible agenda items – The next meeting is scheduled for Tuesday, October 1, 2024 at 8:30 a.m.

9. Adjourn – A motion was made by Jones/Jaeckel to adjourn at 10:09 a.m. The motion passed 5-0.

Respectfully submitted,

Marc DeVries, Finance Director
Jefferson County

Capital Budget - 2025- all levy requests funded scenario

Department	ORG	Account Number	Project	Description	Requested Amount	Administrator Budget	Related Funding	Budget Carryover	Bonded Debt	Use of Fund Balance	Levy Request	Class
Central Services	11201	594810		Floor Care Equipment Replacement	19,500	19,500	-	-	-	-	19,500	GG
Central Services	11201	594820		Maintenance Shop Shelving	5,000	5,000	-	-	-	-	5,000	GG
Central Services	11201	594822		Replacement of the Elevator Switch	37,472	37,472	-	-	-	-	37,472	GG
Central Services	11201	594822		Courthouse North Drainage	110,000	110,000	-	-	-	-	110,000	GG
Central Services	11201	594822		LEC Lint Trap Install	35,000	35,000	-	-	-	-	35,000	GG
Central Services	11201	594822		Security Devices at Existing Doors	140,000	140,000	-	-	-	-	140,000	GG
Central Services	11201	594822		Concrete Sidewalk Replacement - South end of Courthouse	21,800	21,800	-	-	-	-	21,800	GG
Central Services	11201	584922		Jail Humidification Upgrade	145,000	145,000	-	-	-	-	145,000	GG
Central Services Total:					513,772	513,772	-	-	-	-	513,772	
Fair Park	12101	594810		Water Filling Stations	17,000	17,000	17,000	-	-	-	-	CR
Fair Park Total					17,000	17,000	17,000	-	-	-	-	
Land & Water Conservation	12407	594816		Agricultural Conservation Easement	279,000	279,000	150,000	129,000	-	-	-	CD
Land & Water Conservation Total:					279,000	279,000	150,000	129,000	-	-	-	
Land Information	12503	594819		Air Photo Acquisition	105,000	105,000	105,000	-	-	-	-	GG
Land Information	12503	594819		NG 911	5,000	5,000	5,000	-	-	-	-	GG
Land Information	12503	584819		GIS System Review	20,000	20,000	20,000	-	-	-	-	GG
Land Information Total:					130,000	130,000	130,000	-	-	-	-	
Parks	12810805	594821	28101	Interurban Trail Construction	1,770,662	1,770,662	1,416,530	354,132	-	-	-	CR
Parks	12801	521219		Jefferson County Park and Open Space Plan Update	45,000	45,000	-	-	-	-	45,000	CR
Parks	12801	594810		Kanow Park - Gate Operator Replacement	15,000	15,000	-	-	-	-	15,000	CR
Parks	12801	594808		Korth Park Connector Trail	85,000	85,000	68,000	-	-	-	17,000	CR
Parks	12807	535245		Garman Restoration	100,000	100,000	100,000	-	-	-	-	CR
Parks	12801	584808		Carnes East Winter Warming/Shelter Changing Area	50,000	50,000	35,000	-	-	-	15,000	CR
Parks	12801	594822		Welcome Travelers Shelter Refurbish	7,000	7,000	-	-	-	-	7,000	CR
Parks	12801	594822		Holzhueter State Park Parking Lot	17,000	17,000	-	17,000	-	-	-	CR
Parks	12801	594810		SkidSteer S-570	60,000	60,000	35,000	-	-	-	25,000	CR
Parks	12801	594810		Polaris Range 900 Replacement	21,000	21,000	12,000	-	-	-	9,000	CR
Parks	12801	594810		Toro Zertoturn	56,000	56,000	12,000	-	-	-	44,000	CR
Parks	12801	594810		Suretrack Deck-Over Trailer	14,000	14,000	7,000	-	-	-	7,000	CR
Parks Total:					2,240,662	2,240,662	1,685,530	371,132	-	-	184,000	
Register of Deeds	13001	594819		Back Scanning Vital Records	25,000	25,000	-	-	-	-	25,000	GG
Register of Deeds Total:					25,000	25,000	-	-	-	-	25,000	
Sheriff	13101	594811		Six (6) Ford Police Interceptors	643,176	643,176	40,000	-	-	-	603,176	PS
Sheriff	13101	594814		Canine Replacement after Retirement	16,000	16,000	16,000	-	-	-	-	PS
Sheriff	13101	594810		Food Tray Transportation Carts	8,500	8,500	-	-	-	-	8,500	PS
Sheriff	13101	594810		Whitewater Tower Site Move	55,000	55,000	-	-	-	-	55,000	PS
Sheriff	13106	591810		Criminal Livescan Booking Station	17,350	17,350	-	-	-	-	17,350	PS
Sheriff	13108	594810		Jail Recreation Yard	50,000	50,000	50,000	-	-	-	-	PS
Sheriff	13113	594811		Replacement Vehicle DTF	8,000	8,000	8,000	-	-	-	-	PS
Sheriff	13114	594811		Replacement Vehicle DTF	16,000	16,000	16,000	-	-	-	-	PS
Sheriff Total:					814,026	814,026	130,000	-	-	-	684,026	
UW Extension	13301	594813		Upgrade AV for Rooms 8 & 9	8,000	8,000	-	8,000	-	-	-	CR
Total UW Extension					8,000	8,000	-	8,000	-	-	-	
General Fund totals					4,027,460	4,027,460	2,112,530	508,132	-	-	1,406,798	
Human Services	61169900	594822	65210	Workforce Development Lobby Security	200,000	200,000	-	-	-	-	200,000	HS
Human Services	61169900	594822	65210	Compliance Area Improvements	55,000	55,000	-	-	-	-	55,000	HS
Human Services	61169900	594813	65210	Lueder House Dining Room Furniture	45,000	45,000	-	-	-	-	45,000	HS
Human Services	62081700	594811	656195	Replacement Vehicles	82,718	82,718	82,718	-	-	-	-	HS
Human Services Total:					382,718	382,718	82,718	-	-	-	300,000	
Highway-Equipment				Haul trucks/Plow equipment	2,000,000	2,000,000	2,000,000	-	-	-	-	PW
Highway-Equipment				Specialty trucks	300,000	300,000	300,000	-	-	-	-	PW
Highway-Equipment				Small trucks/pickups/SUVs	400,000	400,000	400,000	-	-	-	-	PW
Highway-Equipment				Support equipment	100,000	100,000	100,000	-	-	-	-	PW
Highway Equipment Total:					2,800,000	2,800,000	2,800,000	-	-	-	-	

Capital Budget - 2025- all levy requests funded scenario

Highway-Projects	53312		CTH D (STH 59-US 18)	4,850,000	4,850,000	-	-	-	-	4,850,000	PW
Highway-Projects	53312		CTH D (Bark River Bridge)	550,000	550,000	-	-	-	-	550,000	PW
Highway Project Total:				5,400,000	5,400,000	-	-	-	-	5,400,000	
MIS	77001	594810	VM Server	31,900	31,900	-	-	-	-	31,900	GG
MIS	77001	594810	Human Service/Highway AP	75,000	75,000	-	-	-	-	75,000	GG
MIS	77001	594810	Camera Replacement	6,000	6,000	-	-	-	-	6,000	GG
MIS	77001	594810	Workforce Switches	135,000	135,000	-	-	-	-	135,000	GG
MIS	77001	594810	Fortinet Analyzer	20,000	20,000	-	-	-	-	20,000	GG
MIS	77001	594810	Fortinet Sandbox	115,000	115,000	-	-	-	-	115,000	GG
MIS Total:				382,900	382,900	-	-	-	-	382,900	
Fleet	71001383	594811	Fleet Replacement Vehicles	150,000	150,000	150,000	-	-	-	-	GG
Fleet Total:				150,000	150,000	150,000	-	-	-	-	
Grand Totals				13,143,078	13,143,078	5,145,248	508,132	-	-	7,489,698	
Highway Equipment				2,800,000	2,800,000	2,800,000	-	-	-	-	
Highway Project				5,400,000	5,400,000	-	-	-	-	5,400,000	
General (Human, MIS, General Gov, Capital Projects, Fleet)				4,943,078	4,943,078	2,345,248	508,132	-	-	2,089,698	
CD			Conservation and Development	279,000	279,000	150,000	129,000	-	-	-	
CR			Culture/Recreation/Education	2,265,662	2,265,662	1,702,530	379,132	-	-	184,000	
GG			General Government	1,201,672	1,201,672	280,000	-	-	-	921,672	
HH			Health and Human Services	382,718	382,718	82,718	-	-	-	300,000	
PS			Public Safety	814,026	814,026	130,000	-	-	-	684,026	
PW			Public Works	8,200,000	8,200,000	2,800,000	-	-	-	5,400,000	
Grand Totals				13,143,078	13,143,078	5,145,248	508,132	-	-	7,489,698	
Currently budgeted for 2025											
Sheriff Livescan Booking Station				17,350							
All MIS requests				382,900							
Highway projects				5,400,000							
Total				5,800,250							
Total all requests				7,489,698							
Difference				1,689,448							

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

As of September 25, 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	31,797,124.13	9,952,349.19
MIS Building Demolition & Parking Lot Construction	Future Project Below	Future Project Below				
Construction Contingency	3,750,000.00	5,750,000.00	(4,678,811.43)	1,071,188.57	-	1,071,188.57
BC#1 Site Work-Site Utilities	300,000.00	-		-		
Sub-Total	42,719,834.00	44,419,834.00	(1,599,172.11)	42,820,661.89	31,797,124.13	11,023,537.76
Design Fees (Including \$19k Reimburseables Allowance)	2,757,801.00	2,641,000.00	214,202.00	2,855,202.00	2,765,414.83	89,787.17
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	478,658.00	(328,658.00)
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	2,379,989.62	46,072.38
Fixtures, Furnishings, & Equipment (Including Exterior)	1,000,000.00	1,000,000.00	850,000.00	1,850,000.00	1,783,406.63	66,593.37
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	7,022,612.89	(45,308.02)
Total	49,959,475.00	51,542,674.00	1,110,494.76	52,653,168.76	41,585,151.85	11,068,016.91
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	(3,330,505.24)	(1,747,306.24)		

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/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	-	-	-	-	-
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)	-	-	-	-	-
156 Jail exhaust	472,249.59	(472,249.59)	-	-	-	-	-
157 Masonry infill	1,473.06	(1,473.06)	-	-	-	-	-
158 Demo early work	1,123.52	(1,123.52)	-	-	-	-	-
159 LEC lobby cabinets	4,319.74	(4,319.74)	-	-	-	-	-
160 Sidewalk undercut	2,743.27	(2,743.27)	-	-	-	-	-
161 Owner allowances	10,919.82	(10,919.82)	-	-	-	-	-
162 Roofing/HVAC	31,008.46	(31,008.46)	-	-	-	-	-
163 Drywall and Steel Studs	14,189.69	(14,189.69)	-	-	-	-	-
164 Fire protection	8,348.82	(8,348.82)	-	-	-	-	-
Subtotal - Maas Construction	3,079,639.32	(3,991,749.43)	-	-	-	-	(150,000.00)

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>
Roof replacement	702,000.00	(202,000.00)	-	-	-	(250,000.00)	-
AV system	<u>1,426,062.00</u>	<u>(485,062.00)</u>	<u>(400,000.00)</u>	<u>(216,000.00)</u>	<u>(100,000.00)</u>	<u>(225,000.00)</u>	<u>-</u>
Total	5,207,701.32	(4,678,811.43)	(400,000.00)	(216,000.00)	(100,000.00)	(475,000.00)	(150,000.00)
Net contingency remaining		1,071,188.57					

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	377,180	2,820.00	Completed	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	119,257	33,451.00	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	115,819	70,646.00	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	94,916	5,084.00	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	Reclassified from Live Local Development Fund to Courthouse/Sheriff/Jail improvement project
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	164,579	36,352.00	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	8,000	22,000.00	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	14,185,962	2,279,423		Total committed/spent to date

JEFFERSON COUNTY
Revenues collected as of August 31

DEPT NAME	2024 REVISED	2024 ACTUALS	%COLLECTED	2023 REVISED	2023 ACTUALS	%COLLECTED	2022 REVISED	2022 ACTUALS	%COLLECTED
Administration Total	(1,263,088.00)	(440,995.23)	35%	(3,253,177.00)	(404,891.78)	12%	(1,484,275.00)	(411,688.31)	28%
Capital Projects and Debt Total	(4,061,985.00)	(5,875,948.15)	145%	(12,384,243.00)	(3,775,208.52)	30%	(3,881,718.00)	(2,511,223.35)	65%
Central Services Total	(1,069,211.00)	(700,928.14)	66%	(985,653.00)	(655,668.40)	67%	(1,004,283.00)	(668,566.09)	67%
Child Support Total	(1,310,868.00)	(763,425.82)	58%	(1,235,122.00)	(700,967.48)	57%	(1,222,816.00)	(745,926.41)	61%
Clerk of Courts Total	(3,325,255.00)	(1,941,603.88)	58%	(3,272,999.00)	(2,122,447.31)	65%	(2,969,613.00)	(1,708,665.58)	58%
Corporation Counsel Total	(500,689.00)	(333,792.56)	67%	(488,185.00)	(333,018.96)	68%	(447,736.00)	(298,691.28)	67%
County Board Total	(513,039.00)	(342,127.16)	67%	(485,639.00)	(323,836.53)	67%	(516,744.00)	(344,616.80)	67%
County Clerk Total	(438,109.00)	(316,250.24)	72%	(414,523.00)	(306,699.64)	74%	(429,259.00)	(288,101.43)	67%
District Attorney Total	(1,030,146.00)	(604,793.95)	59%	(1,034,908.00)	(614,755.11)	59%	(1,089,327.00)	(582,723.27)	53%
Economic Development Total	(574,635.00)	(304,959.00)	53%	(487,082.00)	(360,353.50)	74%	(560,776.00)	(329,845.28)	59%
Emergency Management Total	(272,895.00)	(331,078.47)	121%	(256,391.00)	(110,240.28)	43%	(3,711,401.00)	(516,485.15)	14%
Fair Park Total	(1,940,507.00)	(1,309,642.56)	67%	(2,008,699.00)	(1,604,381.21)	80%	(2,499,011.00)	(1,302,703.57)	52%
Finance Department Total	(1,178,737.00)	(739,905.88)	63%	(1,160,790.00)	(779,270.78)	67%	(1,031,351.00)	(688,667.29)	67%
General Revenues & Expenditure Total	(49,999.00)	2,371,465.59	-	636,379.00	2,448,253.06	-	(102,785.00)	1,715,661.91	-
Health Department Total	(2,023,893.00)	(1,045,830.68)	52%	(2,041,380.00)	(1,089,603.81)	53%	(2,490,062.00)	(1,170,530.78)	47%
Highway Department Total	(12,872,176.00)	(7,706,796.51)	60%	(13,691,556.00)	(8,351,911.63)	61%	(11,875,419.00)	(7,327,937.03)	62%
Human Resources Total	(753,389.00)	(421,620.48)	56%	(731,756.00)	(419,057.64)	57%	(632,811.00)	(370,359.23)	59%
Human Services Department Total	(40,487,963.00)	(20,359,474.92)	50%	(36,683,238.00)	(18,610,148.22)	51%	(29,983,930.00)	(15,886,799.93)	53%
Internal Service Funds Total	(2,591,004.00)	(1,587,595.61)	61%	(2,433,439.00)	(1,442,201.26)	59%	(2,010,781.00)	(1,244,970.66)	62%
Land & Water Conservation Total	(1,019,812.00)	(372,389.32)	37%	(1,111,126.00)	(383,238.29)	34%	(865,073.00)	(349,507.84)	40%
Land Information Total	(728,594.00)	(469,045.96)	64%	(609,521.00)	(433,015.86)	71%	(575,921.00)	(415,890.51)	72%
Library Total	(1,194,080.00)	(796,053.28)	67%	(1,179,470.00)	(786,313.36)	67%	(1,158,411.00)	(772,274.08)	67%
Medical Examiner Total	(397,209.00)	(245,829.44)	62%	(364,329.00)	(213,588.72)	59%	(344,967.00)	(209,562.60)	61%
Parks Department Total	(2,335,427.00)	(1,228,576.26)	53%	(1,357,549.00)	(871,284.63)	64%	(2,863,422.00)	(710,042.53)	25%
Planning And Zoning Total	(755,318.00)	(452,844.89)	60%	(736,737.00)	(433,258.81)	59%	(660,363.00)	(374,051.14)	57%
Register in Probate Total	-	-		-	-		-	-	
Register Of Deeds Total	(390,105.00)	(216,984.73)	56%	(351,488.00)	(293,131.27)	83%	(354,991.00)	(425,782.55)	120%
Sheriff Department Total	(18,382,021.00)	(11,306,966.71)	62%	(18,275,038.00)	(11,373,973.55)	62%	(15,843,687.00)	(10,359,914.43)	65%
Treasurer Total	(324,329.00)	(1,899,625.25)	586%	(309,068.00)	(1,599,606.51)	518%	(297,493.00)	740,074.53	-249%
UW Extension Total	(331,991.00)	(209,720.59)	63%	(294,381.00)	(188,253.84)	64%	(276,274.00)	(175,982.02)	64%
Veterans Services Total	(322,081.00)	(187,468.77)	58%	(291,193.00)	(184,276.19)	63%	(293,697.00)	(157,222.92)	54%
Grand Total	(102,438,555.00)	(60,140,808.85)	59%	(107,292,301.00)	(56,316,350.03)	52%	(91,478,397.00)	(47,892,995.62)	52%

JEFFERSON COUNTY
Expenditures as of August 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	948,150.41	35%	3,671,136.00	677,031.66	18%	1,579,439.00	520,656.27	33%
Capital Projects and Debt Total	23,056,715.00	13,550,591.16	59%	49,331,476.00	28,878,062.70	59%	12,595,536.00	6,450,271.26	51%
Central Services Total	1,291,927.00	745,412.85	58%	1,258,368.00	608,488.10	48%	1,221,117.00	561,041.15	46%
Child Support Total	1,310,868.00	809,298.41	62%	1,235,122.00	789,501.07	64%	1,222,815.00	793,033.02	65%
Clerk of Courts Total	3,338,601.00	2,015,238.26	60%	3,272,999.00	1,841,420.24	56%	3,069,480.00	1,608,472.67	52%
Corporation Counsel Total	500,690.00	290,036.25	58%	500,187.00	297,928.46	60%	447,736.00	272,937.40	61%
County Board Total	513,039.00	400,623.17	78%	560,639.00	484,740.77	86%	604,244.00	383,074.84	63%
County Clerk Total	437,611.00	551,533.18	126%	453,793.00	545,591.32	120%	429,259.00	462,589.69	108%
District Attorney Total	1,030,148.00	604,182.54	59%	1,034,908.00	638,519.51	62%	1,089,329.00	654,952.28	60%
Economic Development Total	615,039.00	330,925.76	54%	569,383.00	306,972.39	54%	565,673.00	317,659.38	56%
Emergency Management Total	317,496.00	220,169.00	69%	256,393.00	196,136.96	76%	3,711,401.00	1,028,421.33	28%
Fair Park Total	1,778,236.00	839,199.90	47%	1,555,477.00	931,346.82	60%	2,203,427.00	961,066.35	44%
Finance Department Total	1,193,737.00	693,016.98	58%	1,175,791.00	693,678.00	59%	1,196,993.00	783,012.04	65%
General Revenues & Expenditure Total	1,443,649.00	-	0%	3,164,889.00	-	0%	4,995,683.00	5,099.81	0%
Health Department Total	2,104,287.00	1,248,840.10	59%	1,976,694.00	1,201,058.51	61%	1,738,895.00	1,371,161.45	79%
Highway Department Total	12,872,177.00	7,803,463.88	61%	13,691,556.00	7,762,926.90	57%	11,875,419.00	7,822,996.64	66%
Human Resources Total	761,268.00	437,558.42	57%	881,634.00	447,978.27	51%	679,572.00	361,613.02	53%
Human Services Department Total	41,112,238.00	24,816,969.78	60%	37,639,969.00	23,077,875.95	61%	31,039,831.00	19,082,597.70	61%
Internal Service Funds Total	2,591,003.00	1,647,481.89	64%	2,433,435.00	1,606,463.40	66%	2,030,779.00	1,376,088.88	68%
Land & Water Conservation Total	1,076,096.00	456,797.18	42%	1,206,814.00	422,061.78	35%	926,295.00	359,331.14	39%
Land Information Total	757,359.00	397,855.45	53%	647,797.00	397,931.43	61%	548,787.00	307,269.79	56%
Library Total	1,194,080.00	1,193,247.34	100%	1,179,470.00	1,178,812.09	100%	1,158,411.00	1,157,836.69	100%
Medical Examiner Total	407,210.00	223,987.74	55%	364,329.00	211,011.63	58%	344,967.00	181,759.28	53%
Parks Department Total	3,121,260.00	1,012,139.28	32%	1,836,851.00	1,156,477.40	63%	4,014,479.00	1,533,070.17	38%
Planning And Zoning Total	755,387.00	498,255.01	66%	736,740.00	484,482.26	66%	665,951.00	418,936.66	63%
Register in Probate Total	-	-		-	-		-	-	
Register Of Deeds Total	390,105.00	273,199.25	70%	454,444.00	332,501.00	73%	520,382.00	247,404.86	48%
Sheriff Department Total	19,164,512.00	11,149,953.27	58%	19,017,401.00	11,377,945.76	60%	16,959,793.00	10,805,450.59	64%
Treasurer Total	324,329.00	233,965.67	72%	309,066.00	203,922.45	66%	297,493.00	161,965.30	54%
UW Extension Total	339,993.00	152,790.90	45%	302,180.00	170,084.17	56%	295,774.00	141,890.99	48%
Veterans Services Total	323,881.00	188,657.94	58%	298,003.00	194,689.06	65%	293,698.00	172,342.22	59%
Grand Total	126,857,141.00	73,733,540.97	58%	151,016,944.00	87,115,640.06	58%	108,322,658.00	60,304,002.87	56%

August 2024 Budget Variance Report Analysis
Morgan Toutant

A. Revenue Analysis: The month of August is closed and, therefore, the County is 2/3 of the way through 2024. I anticipate seeing 66.67% 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 66.67%. The departments that are noted below are outliers to what is expected.

1. Administration: At 35% collected, Administration is lower than expected. Reminder that this is due to unallocated APRA funds for broadband and travel/tourism support. As well as low collection of TAD grant funding. This will 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: As a whole, Child Support is lower than expected at 58%. Reminder that this collection rate is typical for this time of year and is primarily due to the state aid revenue streams. Historically, these are fully collected in the fourth quarter.
4. Clerk of Courts: Clerk of Courts is showing typical collection in August at 58%. Reminder that this is due to under collection in state aid and misc. court fees. The 65% collection seen in August 2023 is abnormal and is due to the County receiving a state aid payment sooner than anticipated.
5. County Clerk: County Clerk is over collected at 72%. This is an increase from July that is being driven by dog license fee collections for various municipalities. Historically, this activity is typical for this time of year.
6. District Attorney: The District Attorney's office is under collected in August at 59% 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: Like July, Economic Development is under collected at 53% because the affordable housing federal funds are not yet expended. In 2023, this occurred during the year end process.
8. Emergency Management: Reminder that Emergency Management is over collected due to receiving additional funds for the Hazard Mitigation Grant (federal). Excluding this outlier, Emergency Management has typical collection at 42% which is driven by not yet receiving state aid.
9. Fair Park: As of August, Fair Park is on track in revenue collection at 67%. A breakdown of Fair Park (12101) and Fair Week (12102) will better showcase this in detail:

August 2024 Budget Variance Report Analysis

Morgan Toutant

- **Fair Park (12101)**: As of August, the Fair Park org code is 47% collected. Like July, this is due to under collection in sponsor revenue, building rental, winter storage, and camping fees. This percentage is comparable to August 2023 which shows 50% collection of revenue.
 - **Fair Week (12102)**: As of August, the Fair Week org code is 80% collected. This is being driven by auction fees (85% collected) and gate receipts (92% collected). This activity is expected to be higher than 66.67% following the conclusion of Fair Week in July. Collection in auction fees as well as sponsorship revenue is still anticipated.
10. **Finance**: The Finance Department is slightly under collected at 63%. This is due to not yet expending ARPA funds on technology that aligns with the needs of the County.
 11. **Health**: At 52% 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.
 12. **Highway**: As of August, the Highway Department is under collected at 60%. This is mostly due to a payment in state routine maintenance being received in September rather than August to reimburse the August charges. Additionally, zero collection for the LRIP Road Grant as well as federal grant funds associated with the CTH D bridge match are contributing factors.
 13. **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.
 14. **Human Services**: Human Services is lower than expected at 50%. Reminder that this is due to state aid and grants for many programs being collected in arrears.
 15. **Internal Service Fund**: The internal service fund is under collected at 61%. This is due to not yet initiating the sale of vehicles within the fleet program and, therefore, not yet collecting the revenue associated with the sale of these vehicles.
 16. **Land and Water Conservation**: Land and Water is under collected at 37%. Like July, this is due to not yet expending DATCP staffing grant funds as well as not yet receiving a NRCS reimbursement for the PACE program.
 17. **Land Information**: Land Information is slightly under collected at 64%. This is due to not yet receiving a reimbursement from Watertown and Fort Atkinson IGA for the GIS Specialist II position.
 18. **Medical Examiner**: As of August, the Medical Examiner is slightly under collected at 62%. This is due to under collection in cremation permit revenue, which is typical for the last three years.

August 2024 Budget Variance Report Analysis
Morgan Toutant

19. Parks: The Parks Department is under collected at 53%. Like July, this is 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.
20. Planning and Zoning: Planning and Zoning is slightly under collected at 60%. Reminder that this is due to the Deer Track Park charges that are collected towards the end of the year.
21. Register of Deeds: At 56% 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.
22. Sheriff: The Sheriff's Department is under collected at 62%. This is primarily due to a budgeted amount in state shared revenue (13101.425001). During the 2024 budgeting process, it was thought that this account would need to be used to show Act 12 accounting activity. This activity can be seen in the general fund in account 11001.425001 for 2024. Historically, the majority of state shared revenue is not received until the end of the year.
23. Treasurer: Interest & Dividends (132001-481001) is 149% collected as of August 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.
24. UW Extension: At 63%, UW Extension is slightly lower than expected in August. This is typical for this time of year and the primary reason for this is under collection in 4-H annual dues.
25. Veterans: As of August, Veterans is under collected at 58%. Reminder that this is due to ARPA funds not yet expended for the veterans' services backlog project.

August 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 35% spent as of August 31st. This is being driven by the Live Local Development Fund budget increase within other professional services. Reminder that portion a of the revenue generated from the sale of county land for Project Dove initiated this increase. This is also due to unused APRA funds that are allocated to the broadband PSC expansion.
2. Capital Projects and Debt: As of August, Capital Projects and Debt is underspent at 59%. This is due to the courthouse project and expenses associated with construction costs slowing as the project comes to an end.
3. Central Services: Central Services is underspent at 58%. The unspent carryover for the jail door replacement continues to drive this trend.
4. Clerk of Courts: As of August, Clerk of Courts is underspent at 60%. This is primarily due to the open Deputy Clerk II position and the expenses associated with it. Other contributing factors are low spending in guardian ad litem legal fees. This is typical activity for this time of year.
5. Corporation Counsel: Corporation Counsel is underspent at 58%. Despite this being relative to the last three years, this is lower than expected. The case load type associated with employee time can sometimes be split with various Human Services programs. Because of this, the expenses of salaries as well as the benefits associated with employee time can fluctuate throughout the year.
6. County Board: County Board is overspent at 78%. Reminder that this is mainly being driven by typical expense activity to JCEDC and funding the Rock River Community Clinic.
7. County Clerk: The County Clerk is overspent at 126%. Reminder that various countywide insurance expenses are accounted for through other insurance (11703.591519). Excluding this outlier, this is being driven by spending in other professional services for election software updates as well as spending in election machine maintenance.
8. District Attorney: District Attorney is underspent at 59%. Reminder that this is primarily due to the open position for the court backlog project. The salaries and benefits associated with this position are 0% spent as of August 31st.
9. Economic Development: Economic Development is underspent at 54%. This is due to the open position associated with affordable housing funds.
10. Emergency Management: At 69%, Emergency Management is overspent. This is primarily due to the demolition of structures at W7696 Blackhawk Island Road paid to Minocqua Grading LLC.

August 2024 Budget Variance Report Analysis
Morgan Toutant

11. Fair Park: Fair Park is 52% spent as of August 31st. This is primarily due to the following:
 - **Fair Park (12101)**: As of August, the Fair Park org code is 59% spent which is lower than expected. This is primarily due to spending not yet occurring for a feasibility study, capital equipment including a new printer, as well as groundskeeping charges that have not been allocated for 2024.
 - **Fair Week (12102)**: As of August, the Fair Week org is 44% spent, which is lower than the expected 66.67%. Like July, this is primarily due to auction exhibitor awards not yet being released. Reminder that at least 90% of auction revenue must be collected before these awards are given to exhibitors. This expense is expected to occur in September.
12. Finance: The Finance Department is underspent at 58%. Like July, this is primarily due to lower than expected spending in County employee dental claims.
13. Health: As of August, the Health Department is underspent at 59%. This is due to ARPA funds not yet spent in small items of equipment and chemical lab & medical supplies.
14. Highway: Highway is slightly underspent as of August 31st. This is due to an open position and the expenses associated with the benefits for the position.
15. Human Resources: Human Resources is underspent at 57%. Like July, this is due to an open position in org 12302 (Safety) and the expenses associated with it.
16. Human Services: At 60%, Human Services is underspent in August. Like July, this is due to activity in TPA provider payments for the CLTS program (65013000.555508.65040). Reminder that 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.
17. Land and Water: Land & Water is underspent at 42% in August. Like July, this is due to minimal spending in Farmland Preservation Easement (PACE), DATCP Cost Share, the Multi-Discharge Variance Grant, as well as the ARPA groundwater study.
18. Land Information: Land Information is lower than expected at 53%. Like July, this due to a previously open position, underspending for the Next Generation 911 capital project as well as the Register of Deeds back indexing project.
19. Medical Examiner: Despite being relative to the last three years, Medical Examiner is underspent at 55%. Reminder that autopsy and transportation billings are typically two to three months in arrears.

August 2024 Budget Variance Report Analysis
Morgan Toutant

20. Parks: The Parks Department is underspent at 32%. This is primarily being driven by zero spending for various capital projects like the Interurban Phase III Bridge Construction, park shelter/building improvements, and ground improvements to the snowmobile trail. Another contributing factor is not yet purchasing the Trieloff Land.
21. Sheriff: The Sheriff's Department is underspent at 58%. Like July, is mostly due to open positions in the jail. Other prominent 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.
22. Treasurer: As of August, Treasurer is overspent at 72%. Reminder that this is due to a line item in salaries and wages that will be addressed during the 2025 budget process. Additionally, this is due to typical spending in investment advisor fees.
23. UW- Extension: UW-Extension is underspent at 45%. This is mostly due to a previously open position and the benefits associated with it. Lower spending for smaller expenses such as meals, lodging, postage and capital office equipment are typical for this time of year and play a role for August.
24. Veterans: Veterans is underspent at 58%. Reminder that this is due to the open position related to the veterans' services backlog project.

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FROM 2024 01 TO 2024 08

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	-422,544.48		-211,272.23	66.7%
12201 412100 Sales Taxes From County	-160	0	-160	-110.95		-49.05	69.3%
12201 424001 22218 Federal Grants	-50,000	0	-50,000	.00		-50,000.00	.0%
12201 451004 Garnishment Fees	0	0	0	-105.00		105.00	.0%
12201 451005 Child Support Fees	-700	0	-700	-419.82		-280.18	60.0%
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	-8,813.21		-11,186.79	44.1%
12202 451032 Cobra Premium Recovery	-3,000	0	-3,000	-93.84		-2,906.16	3.1%
12202 451043 County Board Premiums	-1,000	0	-1,000	-817.00		-183.00	81.7%
12202 451045 Employee Premiums	-470,000	0	-470,000	-307,001.58		-162,998.42	65.3%
TOTAL General Fund	-1,178,737	-15,000	-1,193,737	-739,905.88		-453,830.83	%
TOTAL REVENUES	-1,178,737	-15,000	-1,193,737	-739,905.88		-453,830.83	

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FROM 2024 01 TO 2024 08

ACCOUNTS FOR:
100 General Fund

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12201 Finance							
12201 511110 Salary-Permanent Regular	237,284	0	237,284	161,047.41		76,236.46	67.9%
12201 511210 Wages-Regular	185,230	0	185,230	124,375.57		60,854.08	67.1%
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	20,586.48		10,595.40	66.0%
12201 512142 Retirement (Employer)	29,722	0	29,722	19,694.12		10,027.60	66.3%
12201 512144 Health Insurance	65,832	0	65,832	44,272.80		21,558.88	67.3%
12201 512145 Life Insurance	160	0	160	124.72		35.72	77.7%
12201 512151 HSA Contribution	2,907	0	2,907	.00		2,907.22	.0%
12201 512153 HRA Contribution	0	0	0	1,089.85		-1,089.85	.0%
12201 512173 Dental Insurance	4,344	0	4,344	3,051.15		1,292.85	70.2%
12201 521213 Accounting & Auditing	26,456	0	26,456	14,870.00		11,586.00	56.2%
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	1,927.92		-427.92	128.5%
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	2,139.05		460.95	82.3%
12201 531312 Office Supplies	2,600	0	2,600	2,181.01		418.99	83.9%
12201 531313 Printing & Duplicating	1,400	0	1,400	107.70		1,292.30	7.7%
12201 531324 Membership Dues	1,150	0	1,150	787.16		362.84	68.4%
12201 532325 Registration	3,425	0	3,425	1,465.00		1,960.00	42.8%
12201 532332 Mileage	100	0	100	38.57		61.43	38.6%
12201 532334 Commercial Travel	1,200	0	1,200	863.92		336.08	72.0%
12201 532335 Meals	300	0	300	220.80		79.20	73.6%
12201 532336 Lodging	2,200	0	2,200	2,253.01		-53.01	102.4%
12201 532339 Other Travel & Tolls	200	0	200	296.92		-96.92	148.5%
12201 535242 Maintain Machinery & Equip	1,000	0	1,000	807.80		192.20	80.8%
12201 571004 IP Telephony Allocation	602	0	602	401.36		200.64	66.7%
12201 571005 Duplicating Allocation	14	0	14	9.36		4.64	66.9%
12201 571009 MIS PC Group Allocation	13,799	0	13,799	9,199.36		4,599.64	66.7%
12201 571010 MIS Systems Grp Alloc(ISIS)	4,625	0	4,625	3,083.36		1,541.64	66.7%
12201 591519 Other Insurance	4,569	0	4,569	2,672.08		1,896.89	58.5%
12202 Dental Insurance Allocation							
12202 599982 Retiree Dental Claims	12,000	0	12,000	3,499.60		8,500.40	29.2%
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	16,166.70		7,833.30	67.4%
12202 599989 Employee Dental Claims	450,300	0	450,300	222,036.43		228,263.57	49.3%
12202 599992 Administrative Dental Retiree	1,700	0	1,700	800.88		899.12	47.1%
TOTAL General Fund	1,178,737	15,000	1,193,737	693,016.98		500,719.73	%
TOTAL EXPENSES	1,178,737	15,000	1,193,737	693,016.98		500,719.73	

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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	1,018,047.12		509,023.50	66.7%
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	-3,513.02		-486.98	87.8%
13201 418100 Interest on Taxes	-235,000	0	-235,000	-238,321.51		3,321.51	101.4%
13201 441030 Ag Use Conversion Penalty	-15,000	0	-15,000	-13,852.44		-1,147.56	92.3%
13201 451007 Treasurers Fees	-400	0	-400	-252.50		-147.50	63.1%
13201 481001 Interest & Dividends	-1,500,000	0	-1,500,000	-2,129,296.91		629,296.91	142.0%
13201 481004 Fair Market Value Adjustment	0	0	0	-339,607.58		339,607.58	.0%
13201 486004 Miscellaneous Revenue	0	0	0	-1,709.56		1,709.56	.0%
13202 Tax Deed Expense							
13202 451030 Foreclosure Reimbursement	0	0	0	-22,018.94		22,018.94	.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%
TOTAL General Fund	-324,329	0	-324,329	-1,791,747.09		1,467,417.71	%
TOTAL REVENUES	-324,329	0	-324,329	-1,791,747.09		1,467,417.71	

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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	56,538.38		27,805.62	67.0%
13201 511210 Wages-Regular	64,861	0	64,861	50,478.61		14,382.64	77.8%
13201 511220 Wages-Overtime	67	0	67	.00		67.46	.0%
13201 511330 Wages-Longevity Pay	201	0	201	.00		201.00	.0%
13201 512141 Social Security	10,630	0	10,630	7,304.40		3,325.82	68.7%
13201 512142 Retirement (Employer)	10,400	0	10,400	7,214.28		3,185.35	69.4%
13201 512144 Health Insurance	37,376	0	37,376	23,387.13		13,988.52	62.6%
13201 512145 Life Insurance	9	0	9	14.99		-5.63	160.1%
13201 512151 HSA Contribution	1,551	0	1,551	.00		1,550.52	.0%
13201 512153 HRA Contribution	0	0	0	584.75		-584.75	.0%
13201 512173 Dental Insurance	2,318	0	2,318	1,886.28		432.12	81.4%
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	5,481.05		1,518.95	78.3%
13201 531312 Office Supplies	2,901	0	2,901	1,355.21		1,545.64	46.7%
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	203.62		296.38	40.7%
13201 571004 IP Telephony Allocation	482	0	482	321.36		160.64	66.7%
13201 571005 Duplicating Allocation	23	0	23	15.36		7.64	66.8%
13201 571009 MIS PC Group Allocation	10,353	0	10,353	6,902.00		3,451.00	66.7%
13201 571010 MIS Systems Grp Alloc(ISIS)	1,942	0	1,942	1,294.64		647.36	66.7%
13201 591519 Other Insurance	1,531	0	1,531	939.12		591.92	61.3%
13201 593256 Bank Charges	1,500	0	1,500	747.20		752.80	49.8%
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	140.00		-140.00	.0%
13202 521219 13202 Other Professional Serv	0	0	0	15,200.00		-15,200.00	.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	4,610.14		-4,610.14	.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	233,965.67		90,363.71	%
TOTAL EXPENSES	324,329	0	324,329	233,965.67		90,363.71	

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ACCOUNTS FOR:
100 General Fund

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11301 Child Support							
11301 411100 General Property Taxes	-124,210	0	-124,210	-82,806.96		-41,403.42	66.7%
11301 421001 State Aid	-190,190	0	-190,190	-190,190.09		.09	100.0%
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	-55,785.13		1,468.46	102.7%
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	-436.25		-563.75	43.6%
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	-9,687.80		-3,312.20	74.5%
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	-763,425.82		-547,442.23	%
TOTAL REVENUES	-1,310,868	0	-1,310,868	-763,425.82		-547,442.23	

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ACCOUNTS FOR:	ORIGINAL	TRANFRS/ ADJSTMTS	REVISED	ACTUALS	ENCUMBRANCES	AVAILABLE	PCT
100 General Fund	APPROP		BUDGET			BUDGET	USED
11301 Child Support							
11301 511110 Salary-Permanent Regular	309,764	0	309,764	219,903.43		89,860.97	71.0%
11301 511210 Wages-Regular	554,338	0	554,338	341,881.37		212,456.60	61.7%
11301 511220 Wages-Overtime	3,203	0	3,203	1,089.47		2,113.60	34.0%
11301 511330 Wages-Longevity Pay	1,343	0	1,343	.00		1,342.50	.0%
11301 512141 Social Security	63,742	0	63,742	40,662.53		23,079.50	63.8%
11301 512142 Retirement (Employer)	61,106	0	61,106	38,376.87		22,729.11	62.8%
11301 512144 Health Insurance	159,907	0	159,907	85,222.76		74,684.48	53.3%
11301 512145 Life Insurance	257	0	257	228.15		28.72	88.8%
11301 512151 HSA Contribution	7,074	0	7,074	.00		7,074.23	.0%
11301 512153 HRA Contribution	0	0	0	2,414.55		-2,414.55	.0%
11301 512173 Dental Insurance	10,159	0	10,159	6,077.32		4,081.88	59.8%
11301 521255 Paper Service	9,000	0	9,000	4,234.44		4,765.56	47.0%
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	1,557.88		592.12	72.5%
11301 529160 Interpreter Fee	2,400	0	2,400	1,495.00		905.00	62.3%
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	141.86		158.14	47.3%
11301 531311 Postage & Box Rent	21,000	0	21,000	12,461.44		8,538.56	59.3%
11301 531312 Office Supplies	2,000	0	2,000	1,124.92		875.08	56.2%
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	859.25		40.75	95.5%
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	50.79		149.21	25.4%
11301 535242 Maintain Machinery & Equip	4,000	0	4,000	1,788.96		2,211.04	44.7%
11301 571004 IP Telephony Allocation	3,132	0	3,132	2,088.00		1,044.00	66.7%
11301 571005 Duplicating Allocation	91	0	91	60.64		30.36	66.6%
11301 571009 MIS PC Group Allocation	29,580	0	29,580	19,720.00		9,860.00	66.7%

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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	6,784.64		3,392.36	66.7%
11301 591519 Other Insurance	9,172	0	9,172	5,457.44		3,714.12	59.5%
TOTAL General Fund	1,310,868	0	1,310,868	809,298.41		501,569.64	%
TOTAL EXPENSES	1,310,868	0	1,310,868	809,298.41		501,569.64	

**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	