

## Finance Committee Agenda

### Jefferson County

Jefferson County Courthouse, Room C1021

311 S. Center Ave.

Jefferson, WI 53549

Date: Tuesday December 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 November 5, 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 2024 projections of budget vs. actual revenues and expenditures and amending the 2025 budget
9. Discussion and possible action on amending the Purchasing Ordinance
10. Discussion and possible action on accepting a grant from Wisconsin Department of Health Services for ADRC Marketing, Rebranding and Outreach
11. Discussion and possible action on transferring private donations to the Jefferson County Parks Endowment Fund
12. Discussion and possible action amending the Tax Foreclosure Policy
13. Discussion and possible action on entering into an agreement with Government Finance Officers Association for reserve study
14. Discussion and possible action on contract with Board of Regents of the University of Wisconsin System, Division of Extension
15. Discussion and possible action on cost sharing agreement with City of Jefferson
16. Discussion and possible action on sale of Tyson property
17. Discussion and possible action on agreement with Virtus Development for development of old County Highway Building site
18. Discussion and possible action on status of Courthouse/Sheriff/Jail improvement project and 2021A and 2022A bond funds
19. Discussion and possible action on update on American Rescue Plan Act funding
20. 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
21. 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
22. Reconvene in open session for action on closed session items if necessary
23. Review of the financial statements and department update for October 2024-Finance Department
24. Review of the financial statements and department update for October 2024-Treasurer's Office
25. Review of the financial statements and department update for October 2024-Child Support
26. Update on contingency fund balance
27. Discussion of funding for projects related to the new highway facilities and sale of old highway facilities
28. Set future meeting schedule, next meeting date, and possible agenda items
29. Review of invoices
30. Adjourn

Next scheduled meetings: Tuesday, January 7, 2025 (Regular meeting)  
Tuesday, February 4, 2025 (Regular meeting)  
Tuesday, March 4, 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.



**10. Discussion and Possible Action on accepting \$1,900 in restricted donations for facilitating conversations with groups at risk for social isolation and amending the 2024 Health Department budget** – Health Department Director McGeary explained that the Health Department had received a donation of \$1,900 restricted for facilitating conversations with group at risk for social isolation. Motion by Christensen/Kutz to approve the budget adjustment and forward the resolution to the County Board of Supervisors. The motion passed 5-0.

**11. Discussion and possible action on Live Local Development Fund donor agreement** – Economic Development Director Reinbold explained that the County, ThriveED, the Greater Watertown Foundation and some area banks have collaborated to establish the Live Local Development Fund to act as gap financing for housing development in Jefferson County. The County has pledged \$2 million toward this fund. Reinbold is seeking approval of a Donor agreement with Jefferson County for the \$2 million. A Donor agreement means that the County will donate \$2 million of proceeds to ThriveED and ThriveED will manage the loans made from these funds, and the interest and principal will go back to ThriveED. DeVries mentioned that there is another agreement type called an Evergreen Equity agreement that would allow the County to collect the interest, or a portion of the interest, which it could use to assist with funding a position in ThriveED. The Committee discussed and decided they did not want control of the interest earned on the loan funds. Motion by Jones/Jaeckel to approve the Donor agreement for the Live Local Development Fund. The motion passed 5-0.

**12. Discussion and possible action on 2025 supervisor budget amendment requests** – There were no budget amendment requests submitted. No action was taken.

**13. Discussion and possible action on 2025 budget** – no action was taken.

**14. Discussion and possible action on appointment of official County representative for Wisconsin Mutual Municipal Insurance Company (WMMIC)** – Wehmeier explained that with his departure, a new representative and alternate representative to WMMIC for Jefferson County will need to be appointed. Motion by Jones/Drayna to appoint Finance Director Marc DeVries as the WMMIC representative for Jefferson County with Corporation Counsel Danielle Thompson as alternate representative. The motion passed 5-0.

**15. Discussion and Possible Action on Status of Courthouse/Sheriff/Jail Improvement Project and 2021A and 2022A Bond Funds** – Wehmeier and DeVries updated the Committee on the financial status of the Courthouse/Sheriff/Jail improvement project. No action was taken.

**16. Discussion and Possible Action on Update on American Rescue Plan Act Funding** – Wehmeier and DeVries provided an update on the status of ARPA funds and remaining project allocations. No 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 on Foreclosed Properties** - Corporation Counsel Danielle Thompson presented updates on foreclosed properties. No action was taken.

**18. Convene in Closed Session Pursuant to Section 19.85 (1)(e) Wis. Stats. For deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, for the purpose of discussion and possible action on setting minimum bids, selling and considering offers to purchase on tax foreclosed properties and other county owned properties and pursuant to section 19.85 (1)(g) Wis. Stats. To confer with legal counsel concerning strategy to be adopted by Jefferson County with respect to litigation in which it is or is likely to become involved for the purpose of discussion and possible action on claims against Jefferson County -** Motion by Jones/Jaeckel to convene in closed session. Motion passed 5-0.

**19. Reconvene in Open Session -** Motion by Jones/Jaeckel to reconvene in open session. The motion passed 5-0.

**20. Discussion and possible action on sale of County land –** Motion by Jones/Jaeckel to authorize the County Administrator to negotiate a letter of intent with Project Goldeneye for the sale of County farmland. The motion passed 5-0.

**21. Discussion and Possible Action on 2024 Projections of Budget vs. Actual Revenues and Expenditures –** DeVries directed the committee to the budget summary prepared by Budget Analyst, Morgan Toutant. No action was taken.

**22. Review of Financial Statements and Department Update for August 2024 - Finance Department -** The Committee reviewed the Finance Department's financial statements for August 2024. No action was taken.

**23. Review of Financial Statements and Department Update for August 2024 - Treasurer's Office -** The Committee reviewed the Treasurer's Office financial statements for August 2024. No action was taken.

**24. Review of Financial Statements and Department Update for August 2024 - Child Support** The Committee reviewed the Child Support financial statements for August 2024. No action was taken.

**25. Update on Contingency Fund Balance –** DeVries reported the current balance of contingency funds as \$429,999.38 for the general contingency, \$653,650 for other contingency funds, and \$300,000 for vested benefits. No action was taken.

**26. Discussion of Funding for Projects Related to the 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 scheduled meeting is set for December 3, 2024, at 8:30 a.m. Possible agenda items include 2025 budget adjustment.

**28. Review of Invoices -** Motion by Jaeckel/Kutz to approve invoices totaling \$7,289,668.55. The motion passed 5-0.

**29. Adjourn** - Motion by Jaeckel/Drayna to adjourn at 10:17 a.m. The motion passed 5-0.

Respectfully submitted,

Marc DeVries, Finance Director  
Jefferson County

**JEFFERSON COUNTY  
2025 BUDGET ADJUSTMENT**

Org	Object	Project	Account Description	Amount	Purpose	Description
11201	594810		Capital Equipment	19,500.00	Capital	Floor Care Equipment Replacement
11201	594810		Capital Equipment	5,000.00	Capital	Maintenance Shop Shelving
11201	594822		Capital Improvement Building	37,472.00	Capital	Replacement of the Elevator Switch
11201	594822		Capital Improvement Building	35,000.00	Capital	LEC Lint Trap Install
11201	594822		Capital Improvement Building	21,800.00	Capital	Concrete Sidewalk Replacement - South end of Courthouse
11201	699999		Budgetary Fund Balance	(118,772.00)	Capital	
12801	521219		Other Professional Services	45,000.00	Capital	Jefferson County Park and Open Space Plan Update
12801	594810		Capital Equipment	15,000.00	Capital	Know Park - Gate Operator Replacement
12801	594822		Capital Improvement Building	7,000.00	Capital	Welcome Travelers Shelter Refurbish
12801	594810		Capital Equipment	60,000.00	Capital	SkidSteer S-570
12801	594810		Capital Equipment	21,000.00	Capital	Polaris Range 900 Replacement
12801	594810		Capital Equipment	56,000.00	Capital	Toro Zertoturn
12801	594810		Capital Equipment	14,000.00	Capital	Suretrack Deck-Over Trailer
12801	483001		Sale of County Property	(66,000.00)	Capital	Trade in values
12801	699999		Budgetary Fund Balance	(152,000.00)	Capital	
12804	594821		Capital Improvement Land	85,000.00	Capital	Korth Park Connector Trail
12804	485200		Donations Restricted	(68,000.00)	Capital	
12804	699999		Budgetary Fund Balance	(17,000.00)	Capital	
12805	594821		Capital Improvement Land	50,000.00	Capital	Carnes East Winter Warming/Shelter Changing Area
12805	594950		Operating Reserve	(35,000.00)	Capital	
12805	699999		Budgetary Fund Balance	(15,000.00)	Capital	
13101	594811		Capital Automobiles	643,176.00	Capital	Six (6) Ford Police Interceptors
13101	483001		Sale of County Property	(40,000.00)	Capital	Trade in values
13101	699999		Budgetary Fund Balance	(603,176.00)	Capital	
61169900	594822	65210	Capital Improvement Building	200,000.00	Capital	Workforce Development Lobby Security
61169900	594822	65210	Capital Improvement Building	55,000.00	Capital	Compliance Area Improvements
61169900	594813	65210	Capital Office Equipment	45,000.00	Capital	Lueder House Dining Room Furniture
250	699999		Budgetary Fund Balance	(300,000.00)	Capital	
11101	424001	22232	Federal Grants	(200,000.00)	ARPA	Child Care
11101	531344	22232	Donation	200,000.00	ARPA	Child Care
11101	521220	22202	Consultant	250,000.00	ARPA	Reclassify Broadband Equipment to Consultant
11101	594810	22202	Capital Equipment	(250,000.00)	ARPA	Reclassify Broadband Equipment to Consultant
11801	424001	22203	Federal Grants	90,149.76	ARPA	Reclassify unused ARPA from District Attorney
11801	511210	22203	Wages - Regular	(57,385.28)	ARPA	Reclassify unused ARPA from District Attorney
11801	511220	22203	Wages - Overtime	(403.49)	ARPA	Reclassify unused ARPA from District Attorney
11801	512141	22203	Social Security	(3,722.31)	ARPA	Reclassify unused ARPA from District Attorney
11801	512142	22203	Retirement (Employer)	(4,126.18)	ARPA	Reclassify unused ARPA from District Attorney
11801	512144	22203	Health Insurance	(23,359.78)	ARPA	Reclassify unused ARPA from District Attorney
11801	512145	22203	Life Insurance	(48.72)	ARPA	Reclassify unused ARPA from District Attorney
11801	512173	22203	Dental Insurance	(1,104.00)	ARPA	Reclassify unused ARPA from District Attorney
13401	424001	22204	Federal Grants	20,000.00	ARPA	Reclassify unused ARPA from Veterans Service
13401	511210	22204	Wages - Regular	(20,000.00)	ARPA	Reclassify unused ARPA from Veterans Service
11901	424001	22205	Federal Grants	32,000.00	ARPA	Reclassify unused ARPA from Economic Development
11901	511110	22205	Salary - Permanent Regular	(32,000.00)	ARPA	Reclassify unused ARPA from Economic Development
11101	424001	22230	Federal Grants	(41,000.00)	ARPA	Original contract with Karl Robe
11101	424001	22230	Federal Grants	(47,568.00)	ARPA	Extend contract with Karl Robe
11101	521219	22230	Other Professional Services	88,568.00	ARPA	Contract with Karl Robe
12201	531303	22218	Computer Equipment and Software	25,000.00	ARPA	Forecast5 budget projection software
12201	424001	22218	Federal Grants	(25,000.00)	ARPA	Forecast5 budget projection software
11101	531303	22213	Computer Equipment and Software	24,000.00	ARPA	Zencity software
11101	424001	22213	Federal Grants	(24,000.00)	ARPA	Zencity software
12101	594821	22233	Capital Improvement Land	25,000.00	ARPA	Stage replacement
12101	424001	22233	Federal Grants	(25,000.00)	ARPA	Stage replacement
65040	561	455792	WPS payments	(5,271.15)	Staffing	Eliminate Lead Worker/add Services Coordinator CLTS
65040	561	511210	Wages - Regular	4,599.61	Staffing	Eliminate Lead Worker/add Services Coordinator CLTS
65040	561	512141	Social Security	351.87	Staffing	Eliminate Lead Worker/add Services Coordinator CLTS
65040	561	512142	Retirement (Employer)	319.67	Staffing	Eliminate Lead Worker/add Services Coordinator CLTS
12401	424001	24410	State Aid	(350.00)	Staffing	Increase funding for Watercraft Inspector seasonal positions and authorize additional positions
12401	511240	24410	Wages - Temporary	350.00	Staffing	Increase funding for Watercraft Inspector seasonal positions and authorize additional positions
11901	511110	19101	Salary - Permanent Regular	55,000.00	Staffing	Create Community Program Specialist - FEC
11901	512141	19101	Social Security	4,207.50	Staffing	Create Community Program Specialist - FEC
11901	512142	19101	Retirement (Employer)	23,359.78	Staffing	Create Community Program Specialist - FEC

**JEFFERSON COUNTY  
2025 BUDGET ADJUSTMENT**

Org	Object	Project	Account Description	Amount	Purpose	Description
11901	512144	19101	Health Insurance	3,850.00	Staffing	Create Community Program Specialist - FEC
11901	512145	19010	Life Insurance	48.72	Staffing	Create Community Program Specialist - FEC
11901	512173	19101	Dental Insurance	1,104.00	Staffing	Create Community Program Specialist - FEC
11901	486003	19101	Federal Grants	(20,000.00)	Staffing	CFE Fund Grant
11901	486003	19101	Non-Govt Reimbursements	(30,000.00)	Staffing	FEC Non-profit Grant
11901	699999		Budgetary Fund Balance	(37,570.00)	Staffing	
11101	699999		Budgetary Fund Balance	37,570.00	Staffing	Reclassify fund balance to JCEDC
11101	531303		Computer Equipment and Software	(37,570.00)	Staffing	Move funds for FEC to JCEDC
11101	531303		Computer Equipment and Software	(7,250.00)	Website	Adjust for what was spent in 2024
11101	699999		Budgetary Fund Balance	7,250.00	Website	
13202	593749		Other Losses	68,788.86	Delinquent Property Tax	Budget for payout of excess sale amount over taxes/penalties
13202	699999		Budgetary Fund Balance	(68,788.86)	Delinquent Property Tax	
65038	561	511210	Wages - Regular	49,805.79	Opiate	Appropriate Opioid Funding
65038	561	512141	Social Security	3,382.05	Opiate	Appropriate Opioid Funding
65038	561	512144	Health Insurance	20,738.03	Opiate	Appropriate Opioid Funding
65038	561	512151	HSA Contributrion	1,800.00	Opiate	Appropriate Opioid Funding
65038	561	512173	Dental Insurance	1,104.00	Opiate	Appropriate Opioid Funding
65038	561	512145	Life Insurance	12.00	Opiate	Appropriate Opioid Funding
65038	561	512142	Retirement (Employer)	3,461.50	Opiate	Appropriate Opioid Funding
65038	561	442017	Opioid Settlement	(80,303.37)	Opiate	Appropriate Opioid Funding
12201	521219		Other Professional Services	50,000.00	GFOA	Fund balance study
12201	699999		Budgetary Fund Balance	(50,000.00)	GFOA	

## PURCHASING ORDINANCE

The Board of Supervisors of the County of Jefferson does ordain as follows:

SECTION 1. SHORT TITLE. This ordinance shall be known as the "Jefferson County Purchasing Ordinance".

SECTION 2. PURPOSE. The purpose of this ordinance is to provide for the fair and equitable treatment of all persons involved in public purchasing by this County, to maximize the purchasing value of public funds, and to provide a framework of internal controls to achieve these objectives.

SECTION 3. APPLICATION. (a) This ordinance applies to ~~contracts for~~ the procurement of all goods and services by Jefferson County, whether professional or nonprofessional, supplies, services, and construction entered into by this County after the effective date. It shall apply to every expenditure of public funds by a public agency for public purchasing regardless of its source, ~~subject to the with~~ the exceptions noted in this ~~ordinance~~Section.

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(b) When the procurement involves purchase from another governmental entity of the expenditure of Federal or State assistance or contract funds, the procurement shall be conducted in accordance with any applicable Federal or State laws or regulations which are not reflected in this ordinance. Nothing in this ordinance shall prevent any public agency from complying with the terms and conditions of any grant, gift or bequest which are otherwise consistent with law.

(c) The Highway Department shall not be governed by the provisions of this ordinance for purchases of repair parts and for repair work involving Highway machinery or equipment, but the Highway Department shall comply with the provisions of Sec. 59.52(29) and Sec. 66.0901, Wis. Stats.

(d) The County recognizes occasionally it may be in the best interest of the County to enter into contracts, leases or other agreements that have been bid, negotiated, or otherwise entered into in a manner which is not in strict conformity with the terms of this ordinance. Upon adoption or ratification of any such contract, lease, or other agreement by the County Board, any such nonconformity shall be deemed to have been waived by the County.

(e) This ordinance shall not be construed to create a private right of action or enforcement against the County for any person seeking to do business with Jefferson County. Compliance with the terms of this ordinance shall rest solely with Jefferson County.

(f) Except as otherwise expressly provided, this ordinance does not apply to real estate transactions.

SECTION 4. DEFINITIONS.

Aggregate Total Cost. The reasonable expectation of how much a particular purchase will cost, or a series of purchases of the same or substantially similar goods or services made in a 12-month period to accomplish or in furtherance of a specific project or internal service

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provided by a department. For a contract with an expected life which will span multiple years, the aggregate total cost shall include the cost of all years of the contract.

*Bid.* The written or verbal commitment of a contractor or vendor to furnish goods or services, or a combination thereof, in specific quantities at a firm price.

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*Bidder.* Anyone who submits a bid in response to a Request for Bids or Proposals.

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*Brand name specification.* A specification limited to one or more items by manufacturers' names or catalogue numbers.

*Brand name or equal specification.* A specification limited to one or more items by manufacturers' names or catalogue numbers to describe the standard or quality, performance or other important characteristics needed to meet County requirements and which provides for the submission of equivalent products.

*Business.* Any corporation, partnership, individual, sole proprietorship, joint stock company, limited liability company, joint venture or any other private legal entity.

*Change order.* A written order approved and issued by the Purchasing Agent, directing a Business to make changes to a contract and project.

*Confidential information.* Any information which is available to an employee only because of the employee's status as an employee of this County and is not a matter of public knowledge or is not available to the public on request.

*Construction.* The process of building, altering, repairing, improving, or demolishing any public structure or building, or other public improvements of any kind to any public real property. Construction does not include the routine operation, routine repair or routine maintenance of existing structures, buildings, or real property.

*Contract.* All types of County agreements, regardless of what they may be called, for the procurement of supplies, services, or construction or any other agreement that legally binds the County.

*Contract modification.* Any written alteration in specifications, delivery point, rate of delivery, period of performance, price, quantity or other provision of any contract accomplished by mutual action of the parties to the contract.

*Contractor.* Any person having a contract with a public agency of the County.

*Cost data.* Factual information concerning the cost of labor, material, overhead and other cost elements which are expected to be incurred or which have actually been incurred by the contractor in performing the contract.

*Cost reimbursement contract.* A contract under which a contractor is reimbursed for costs which are allowable and allocable in accordance with the contract terms and the provisions of this Ordinance and a fee or profit, if any.

*Direct or indirect participation.* Involvement through decision, approval, disapproval, recommendation, preparation of any part of a purchase request, influencing the content of any specification or procurement standard, rendering of advice, investigation or auditing or in any other advisory capacity.

*Employee.* An individual drawing a salary from the County, whether elected or not, and any noncompensated individual performing personal services for the County or any department, agency, commission, council, board, of any other entity established by the executive or legislative branch of this County.

*Financial interest.*

(a) Ownership of any interests or involvement in any relationship from which or as a result of which a person within the past year has received, or is presently or in the future entitled to receive, any amount that is prohibited by county or state law;

(b) Ownership of any property, or business; or

(c) Holding a position in a business such as an officer, director, trustee, partner, employee or the like, or holding any position of management.

*Gratuity.* A payment, loan, subscription, advance, deposit of money, services or anything of value, present or promised, unless consideration of substantially equal or greater value is received.

*Immediate family.* A spouse, children, parents, brothers and sisters.

~~*Invitation for bids.* All documents, whether attached or incorporated by reference, utilized for soliciting sealed bids. No confidential or proprietary data shall be solicited in any invitation for bids.~~

*Lease.* A contract for use of equipment or other supplies or **real property** under which title will not pass to the County at any time.

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*Person.* Any person, individual, union, committee, club, other organization or group of individuals.

***Professional Services.* Services rendered by members of a recognized profession or possessing a special skill such as, but not limited to, doctors, lawyers, architects, engineers, accountants, etc. Such services are generally acquired to obtain information, advise, training, or direct assistance.**

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~~*Public agency.* A public entity subject to or created by local ordinance.~~

Public Work Project. The construction, repair, remodeling, or improvement of any public work or building or the furnishing of supplies or materials of any kind as defined by Wis. Stat. §59.52(29), Public Work.

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Purchase order. A written contract with a vendor or provider which formalizes the terms and conditions of a proposed transaction, such as a description of the requested items, delivery schedule and terms of payment.

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*Qualified products list.* An approved list of supplies, services or construction items described by model or catalogue numbers which, prior to competitive solicitation, the County has determined will meet the applicable specification requirements.

Request for bids. All documents, whether attached or incorporated by reference, utilized in a formal request to prospective vendors soliciting price quotations. The request contains the specifications or scope of work and contractual terms and conditions applicable to the procurement for which a bid is solicited.

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Request for proposals. All documents, whether attached or incorporated by reference, utilized for soliciting proposals when exact specifications are unknown and when it is expected that negotiations with one or more bidders may be required with respect to any aspect of the requirements for a procurement or when other qualitative factors will be considered in the selection of a vendor in addition to price.

*Responsible bidder or offeror.* A person who has the capability in all respects to perform fully the contract requirements with the tenacity, perseverance, experience, integrity, reliability, capacity, facilities, equipment and credit which will assure good faith performance.

*Responsive bidder.* A person who has submitted a bid which conforms in all material respects to the ~~request~~invitation for bids.

*Small purchases.* Any purchase not exceeding \$25,000 when made according to the small purchase procedures in this ~~o~~Ordinance.

*Specification.* Any description of the physical or functional characteristics, or the nature of a supply, service, or construction item. It may include a description of any requirement for inspecting, testing or preparing a supply, service or construction of an item for delivery.

## SECTION 5. PURCHASING AGENT.

(1) Appointment. The Purchasing Agent shall be the County Administrator or his or her designee.

(2) Authority and duties. The Purchasing Agent shall serve as the principal public purchasing official for the County and shall be responsible for the procurement of supplies, services, equipment, and construction in accordance with this ~~o~~Ordinance as well as the management and disposal of supplies, materials and equipment. The Purchasing Agent shall purchase or supervise the purchase of all supplies, materials, equipment and construction

needed by the County, shall sell, trade or otherwise dispose of supplies, materials, and equipment, and shall establish and maintain programs for the specifications development, contract administration, and inspection and acceptance of supplies, services, materials and construction. The Purchasing Agent may establish operational procedures relating to the execution of the Purchasing Agent's duties.

#### SECTION 6. SOURCE SELECTION AND CONTRACT FORMATION.

(1) Competitive sealed bidding.

(a) Conditions for use. All contracts of this County shall be awarded by competitive sealed bidding, except as otherwise provided in subsections (2), (3), (4), (5), (6), (7), (8), and (15) of this Section.

(b) Proof of responsibility – Proof of responsibility may be required of all bidders under Wisconsin Statutes Section 66.0901 (2), (3) and (4).

(c) ~~Request invitation~~ for bids. An ~~request invitation~~ for bids shall be issued and shall include specifications and all contractual terms applicable to the procurement.

(d) Notice. Adequate notice of the ~~request invitation~~ for bids shall be given a reasonable time prior to the date set forth therein for the opening of bids. Notice shall be given no later than 14 calendar days prior to the bid opening. Such notice shall, when required by State Statute, include publication in a newspaper of general circulation. The notice shall state the date, time, and place of the bid opening.

1. Legal notice. Any Public Works contract or procurement with an aggregate total cost greater than or equal to \$25,000 shall be noticed by publication in a newspaper that is circulated within the County.

2. Public notice. Any Public Works contract or procurement with an aggregate total cost greater than or equal to \$25,000 shall be noticed by publication on the County's website.

(e) Questions and Clarifications. The ~~request invitation~~ for bids shall designate persons who may respond to questions or clarifications on the ~~request invitation~~. Solicitation of information from sources other than the designated individuals may result in rejection of bid. Any modification to the ~~request invitation~~ shall be issued as an addendum to the ~~request invitation~~ and be made to all known responsible bidders.

(f) Bid opening. Bids shall be opened publicly in the presence of one or more witnesses at the time and place designated in the ~~request invitation~~ for bids. The amount of each bid and other such relevant information as the Purchasing Agent deems appropriate shall be recorded.

(g) Bid evaluation and acceptance. Bids shall be evaluated based on the requirements set forth in the ~~request invitation~~ for bids. The ~~request invitation~~ for bids shall set forth the evaluation criteria to be used for selection. Nothing herein shall prevent the Purchasing Agent from standardizing property, inventory, supplies, and equipment if by doing so it is determined by the Purchasing Agent to be in the best interest of the County.

(h) Withdrawal or modification of bids. Bids may be modified or withdrawn any time prior to the time of opening bids. No bid may be withdrawn or modified after the time of opening bids has passed, however, correction in bids shall be permitted only to the extent that the bidder can show by clear and convincing evidence that a mistake was made, the nature of the mistake and the bid price actually intended. However, downward correction of a bid, which

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would displace the apparent low bidder, shall only be permitted if the error made and intended bid price can be determined solely from the bid documents.

(i) Rejection of bids. The County reserves the right to reject any or all bids or parts thereof and to award to the bidder who, in the judgment of the County will best serve the County. Reasons for rejecting bids shall be documented and transmitted to the bidder with reasonable promptness.

(j) Award. The contract shall be awarded with reasonable promptness by written notice to the responsible and responsive bidder whose bid provides the best value for the County. The County Board of Supervisors shall approve all awards, except that the County Board of Supervisors may delegate this approval authority to a standing committee.

(k) Request for Qualifications. The County may issue an invitation for potential bidders to submit qualifications, followed by a ~~request~~ invitation to bid to those bidders whose qualifications have been determined to be acceptable.

(l) Specifications.

1. Maximum practicable competition. All specifications shall be drafted so as to promote overall economy for the purposes intended and encourage free and open competition in satisfying the County's needs and shall not be unduly restrictive. The ordinance enunciated in this section applies to all specifications including, but not limited to, those prepared for the County by architects, engineers, designers and draftsmen.

2. Qualified products list. A qualified products list may be maintained by the Purchasing Agent.

3. Brand name or equal specification.

a. Use. Brand name or equal specifications may be used when the Purchasing Agent determines that:

i. No other design or equal specification or qualified products list is available;

ii. Time does not permit the preparation of another form of purchase description, not including a brand name specification;

iii. The nature of the product or the nature of the County's requirements makes use of a brand name or equal specification suitable for the procurement; or

iv. Use of a brand name or specification is in the County's best interest.

b. Designation of several brand names. Brand name or equal specifications shall seek to designate three or as many different brands as are practicable as "or equal" references and shall further state that substantially equivalent products to those designated will be considered for award.

c. Required characteristics. Unless the Purchasing Agent determines in writing that the essential characteristics of the brand names included in the specifications are commonly known in the industry, he or she shall provide a description of the required design, function, or performance characteristics.

d. Nonrestrictive use of brand name or equal specifications. Where a brand name or equal specification is used in a solicitation, the solicitation shall contain explanatory language that the use of a brand name is for the purpose of describing the standard of quality, performance and characteristics and is not intended to limit or restrict competition.

4. Brand name specification.

a. Use. Since use of a brand name specification is restrictive of product competition, it may be used only when the Purchasing Agent makes a determination that only

the identified brand name item or items will satisfy the County's needs. The Purchasing Agent must be prepared to substantiate the basis for the selection of the chosen material.

b. Competition. The Purchasing Agent shall seek to identify sources from which the designated brand name item or items can be obtained and shall solicit such sources to achieve whatever degree of price competition is practicable. If only one source can supply the requirement, the procurement shall be made under Section 6(4).

(2) Competitive sealed proposals.

(a) Conditions for use. When the Purchasing Agent determines that the use of competitive sealed bidding is either not practicable or not advantageous to the County, a contract may be entered into by use of the competitive sealed proposals method described herein.

(b) Request for proposals. Proposals shall be solicited through a request for proposals.

(c) Notice. Adequate notice of the request for proposals shall be given in the same manner as provided in subsection (1)(d) of this Section, provided the minimum lead time shall be 14 calendar days.

(d) Receipt of proposals. No proposals shall be handled so as to permit disclosure of the contents of any proposal to competing offerors during the process of negotiation. A register of proposals shall be prepared containing the name of each offeror, the number of modifications received, if any, and a description sufficient to identify the item offered. The register of proposals shall be open for public inspection only after contract award.

(e) Evaluation factors. The request for proposals shall set forth the evaluation factors to be used with the County reserving the right to accept or reject proposals if deemed in the best interest of the County.

(f) Questions and Clarifications. The request for proposals shall designate persons who may respond to questions or clarifications on the request. Solicitation of information from sources other than the designated individuals may result in rejection of proposals. Any modification to the proposals shall be issued as an addendum to the request for proposals and be made to all known responsible offerors.

(g) Award. Award shall be made to the responsible offeror whose proposal is determined to be the most advantageous to the County taking into consideration past performance, price and evaluation factors set forth in the Request for Proposals.

(3) Small purchases. Any purchase ~~with an aggregate total cost less than~~not exceeding \$25,000 may be made in accordance with small purchase procedures, however, purchases shall not be artificially divided so as to constitute a small purchase under this section.

(a) Purchases less than \$5,000 do not require a quote, bid, requisition, or purchase order.

(b) Purchases between \$5,000 and \$25,000 shall be approved through a requisition process by the Purchasing Agent or his or her designee. Once a requisition is approved by the Purchasing Agent, a Purchase Order shall be generated as evidence of approval for the purchase. Except as otherwise provided for by subsections (4), (5), and (6) of this Section, written quotations from at least three vendors, if available, shall be required for all purchases between \$5,000 and \$25,000. The name of the vendor and date and amount of

quotation shall be recorded and maintained as a public record. If a purchase qualifies as a public works project, the requirements of (16) (a) below shall be followed.

(4)(4) Special Purchases. The competitive procurement process as set forth above is not required in the following circumstances:

- a. Sole source procurement. A contract may be awarded without competition when the Purchasing Agent determines in writing, after conducting a good faith review of the available sources, that there is only one source for the required supply, service or construction item and when allowed by law.
- b. Emergency procurements. In the event of an emergency~~Upon a declaration of an emergency in accordance with Chapter 323 of the Wisconsin Statutes,~~ the Purchasing Agent may make or authorize others to make emergency procurements ~~of supplies, services, or construction items when there exists a threat to public health, welfare, or safety, if allowed by law,~~ provided that such emergency procurements shall be made with such competition as is practicable under the circumstances. Circumstances warranting an emergency procurement include but are limited to: situations threatening public health or safety, where immediate repairs are required to county property to protect or prevent against further loss or damage, where immediate action is needed to prevent or minimize disruption to county services, where immediate action is required to ensure integrity of county records, or where immediate action is necessary to avoid a lapse or loss of grant funding. A written determination of the basis for the emergency and for the selection of the vendor or contractor shall be included in the contract file and forwarded to the Purchasing Agent. The Purchasing Agent shall report any non-budgeted purchases greater than \$5,000 made under this section to the committee having jurisdiction over the purchase as soon as practicable after the purchase is complete.
- c. Cooperative and group purchasing. Where feasible, the Purchasing Agent may elect to forgo the requirements of this **Section** in favor of participating in a cooperative purchase with other units of government. In order to forgo these requirements, the sponsoring agency must be able to demonstrate that it has performed the due diligence necessary to satisfy the requirements of this Section and have a current contract in place with the selected contractor. The County may also purchase from any other governmental entity without the need for bids per Wis. Stat. §66.0131(2), as may be amended from time to time. The Purchasing Agent will retain documentation evidencing these requirements have been met as a public record.

d. Regular & Routine Vehicle Equipment, Maintenance, and Repair. Departments that purchase supplies and equipment for regular and routine vehicle outfitting, maintenance and repair shall ensure that they are purchasing those supplies, equipment, and labor so as to achieve the lowest reasonable price given the availability, location, frequency of purchase, or other relevant factors. In order to ensure that the Departments are obtaining the lowest reasonable price, Departments shall periodically review the price of frequently purchased good or materials from multiple sources.

e. Impracticality. The Purchasing Agent may waive the competitive process requirements and negotiate with vendors directly for professional services that are not conducive to competition, for goods with specific requirements or need for compatibility, software, for pre-owned goods, or when the competitive process is otherwise determined to be impractical or not advantageous to the County. The Purchasing Agent may require department heads to provide written justification for the need to waive the competitive process.

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f. Employee Related Benefits & Insurance Coverage. Contracts for employee benefits and insurance coverages shall not be subject to the provisions of this ordinance. However, these contracts shall be regularly reviewed with the appropriate standing committee. The HR Director, with approval of the standing committee, shall be authorized to renew contracts for employee benefits and insurance coverages without a procurement process if it is determined to be in the best interest of the County.

e-g. Fair Park Contracts. The Purchasing Agent may negotiate and authorize contracts regarding Fair Park activities for amounts up to \$100,000 provided that the contracted activities are approved in the annual budget adopted by the County Board of Supervisors. All contracts shall be approved by the County's Corporation Counsel or his or her designee, and signed by the County Administrator. The County Clerk shall be the custodian of all contracts entered into by the County.

e. Service contracts, Human Services Department. The Human Services Department shall purchase services in accordance with the procedures set forth in Wisconsin Statute Section 46.036. The Human Services Department shall circulate rules and procedures governing purchases of service for the Human Services Department and shall submit such procedures to the Human Services Board for approval. Purchase of care and service contracts that are subject to regulation under Wis. Stat. ss. 46.036 and 49.34 may be executed by the director of the Human Services Department. The Human Services Department shall submit all contracts



to Corporation Counsel for review and approval prior to entering into contracts.

f.h.

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(7) Highway Department.

(a) The Highway Commissioner is authorized to make purchases directly related to highway construction in accordance with s. 83.015(2)(b) Wis. Stats.

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(b) Maintenance and construction commodities. Where feasible, annual written quotes will be solicited for road construction and maintenance related commodities such as asphalt, asphaltic emulsions, gravel, concrete, and other aggregate materials. Vendors providing quotes will provide a not-to-exceed price per unit for the upcoming year to be approved by the County Board. The Purchasing Agent may authorize the selection of any vendor that provides the best value for the County based on the circumstances of the individual project provided that the basis for the authorization is documented and that documentation is retained in the County's authorized retention system.

(c) Subcontractors. Where feasible, the Highway Department will seek quotes for labor and equipment rates annually. Prospective vendors will provide not-to-exceed rates for labor and equipment for the upcoming year to be approved by the County Board. The Purchasing Agent may authorize the selection of any vendor that provides the best value for the County based on the circumstances of the individual project provided that the basis for the authorization is documented and that documentation is retained in the County's authorized retention system.

(d) The Highway Commissioner, with the approval of the Highway Committee, is authorized to enter into contracts with cities, villages, and towns within Jefferson County to enable the County to construct or maintain streets and highways within those municipalities. Maintenance shall include the furnishing of any road supplies and equipment to such municipalities.

(9) Contracts. All purchases procured under Sections 6(1), (2), and (4) of this Ordinance, where purchases under subsection (4) do not meet the requirements of subsection (3), shall require a contract setting forth, at a minimum, the duties and responsibilities of all interested parties. The use of cost-plus-a-percentage-of-cost or cost-plus-a-percentage-of-construction-cost contracts are prohibited. All contracts shall entered into in the name of the County, executed by signature of the County Administrator, and be approved as to content, form, and substance by the be approved by the County's Corporation Counsel or his or her designee, and signed by the County Administrator. The County Clerk shall be the custodian of all contracts entered into by the County.

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(10) Lease or rental contracts. A lease or rental agreement may be entered into provided it is determined to be in the best interest of the County, and all conditions for renewal and costs of termination are set forth in the lease. Where the County has an option to lease, rent, or purchase an item, a written analysis will be prepared supporting the County's decision to lease, rent, or purchase. Lease or rental agreements shall follow the procurement requirements of this Section.

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(11) Changes to contracts. If during the term of a contract, any party wishes to change the contract terms, the changes must be agreed to in writing and signed by all interested parties. The Purchasing Agent shall approve all contract changes on behalf of the County. Once all changes are approved in writing by all parties, the Purchasing Agent shall approve a change order to be processed for any purchase that exceeds the lesser of \$500 or 10% of the original purchase order. Changes to contracts that affect the County budget shall cause adjustments to the County budget in accordance with the County's Budget Adjustment Request Policy.

(12) Environmentally Preferable Purchasing Policy. County purchasing procedure shall include review of proposed purchases in light of the guidelines set forth in the Environmentally Preferable Purchasing Policy approved by the Solid Waste & Air Quality Committee. Department heads, the County Administrator and committees shall, when fiscally feasible, consider purchases that are in accord with such policy. Consideration of environmentally preferable factors may be a reason to accept other than the low bid for a particular product or project not required by law to be let to the lowest bidder.

(13) Contracts with no funds involved. Any contract which does not require the expenditure of County funds, but which creates legally binding obligations for one year or less on the part of the County, shall not be executed until approved by the Purchasing Agent. Such contracts exceeding one year, shall be approved by majority vote of the County Board of Supervisors.

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(14) Renewal of contracts.

(a) Except as provided for in subsection (b). contracts for procurement may be bid for a duration not in excess of three (3) years where costs for years after the first year are specified or are established on a percentage basis over the first year. The Finance Committee, on a case-by-case basis, can authorize contracts in excess of three years.

(b) Contracts for employee benefits and insurance coverages shall not be subject to the provisions of subsection (a) above, however these contracts shall be reviewed with the appropriate standing committees on an annual basis. The Purchasing Agent with approval from the standing committees shall be authorized to renew contracts for employee benefits and insurance coverages annually without a procurement process if it is determined to be in the best interest of the County.

(16) Public works contracts.

(a) If the estimated cost of any public work is between \$5,000 and \$25,000, the department or agency head that is initiating the contract shall inform the Purchasing Agent and the Agent shall give a Class 1 notice under Chapter 985 before contracting for the work or shall contract with a person qualified as a bidder under Section 66.0901, Wis. Stats. The County Administrator shall establish written criteria concerning contracts, payment and performance bonds for public work projects between \$10,000 and \$100,000, in accordance with Section 779.14(1)(d), Wis. Stats.

(b) As provided in Section 59.52(29), Wis. Stats., all public work, include any contract for the construction, repair, remodeling or improvement of any public work, building

or furnishing of supplies or material of any kind where the estimated cost of such work will exceed \$25,000 shall be let by contract to the lowest responsible bidder, provided such bid complies with the specifications. The contract shall be let and entered into pursuant to Sec. 66.0901, Wis. Stats., except the Board may, by a three-fourths vote of all the members entitled to a seat, provide that any class of public work or any part thereof may be done directly by the County without submitting the same for bids.

(17) Revenue contracts. Provided that revenue is approved by the County Board of Supervisors in the County's annual budget, County Department Heads may authorize contracts for the provision of County services, including fee for service and grant contracts, or receipt of contributions or donations for a designated purpose, of up to \$5,000 annually. Contracts more than \$5,000 and less than ~~—~~\$25,000 annually may be approved by the purchasing agent. Contracts more than \$25,000 annually shall be approved by the Board of Supervisors.

(18) Competition.

(a) The County will not place unreasonable requirements on firms in order for them to qualify to do business.

(b) The County will not require unnecessary experience or excessive bonding.

(c) The County will not engage in noncompetitive pricing practices between firms or between affiliated companies.

(d) The County will not engage in noncompetitive contracts to consultants that are on a retainer basis.

(e) The County will not specify only a "brand name" product instead of allowing a "brand name or equal to" product for reasons of contracting with a specific vendor.

(f) The County will not impose geographical preferences in its selection of contractors except where required by federal law, or where contractors require certain state licenses.

SECTION 7. DEBARMENT OR SUSPENSION. The County will not select any contractor that is suspended or debarred from doing business with any Federal agency. The Purchasing Agent will search the System for Award Management website (SAM), or any other Federally-endorsed website to determine eligibility for contract award prior to recommending the award.

The County may also maintain a list of contractors that it chooses to suspend or debar. After reasonable notice to the person involved and reasonable opportunity for that person to be heard, the Purchasing Agent, after consulting with the appropriate County boards, committees and commissions and Corporation Counsel is authorized to debar a person for cause from consideration for award of contracts. The debarment shall not be for a period of more than three years. The Purchasing Agent is authorized a person for award of contracts if there is probable cause to believe that the person engagement in any activity which might lead to debarment. The causes for debarment include:

(1) Conviction for commission of a criminal offense as an incident to obtaining or attempting to obtain a public or private contract or subcontract, or in performance of such contract or subcontract.

(2) Conviction under State and Federal statutes of embezzlement, theft, forgery, bribery, falsification or destruction of records, receiving stolen property or other offense indicating a

lack of business honesty which currently, seriously and directly affects responsibility as a County contractor.

(3) Conviction under State or Federal antitrust statutes arising out of the submission of bids or proposals.

(4) Violation of contract provisions, as set forth below, of a character which is regarded by the Purchasing Agent to be so serious as to justify debarment action:

(a) Deliberate failure without good cause to perform in accordance with the specifications or within the time limit provided in the contract; or

(b) A recent record of failure to perform or of unsatisfactory performance in accordance with the terms of one or more contracts, provided that failure to perform or unsatisfactory performance caused by acts beyond the control of contractor shall not be considered basis for debarment.

(5) Any other cause the Purchasing Agent determines to be so serious and compelling as to affect responsibility as a County contractor.

(6) For violation of the County's Ordinance on ethics.

#### SECTION 8. ETHICS IN PUBLIC CONTRACTING.

(1) Criminal penalties. To the extent that violations of the ethical standards of conduct set forth in this section constitute violations of state criminal law, they shall be punishable as provided therein. Such penalties shall be in addition to the civil sanctions set forth in this section. Criminal, civil, and administrative sanctions against employees or nonemployees which are in existence on the effective date of this subchapter shall not be impaired.

(2) Elected official and employee conflict of interest. In accordance with the County's ordinance on Ethics, any elected official or appointed employee of the County shall not participate directly or indirectly in a procurement when:

(a) the elected official, employee, or any member of the employee's immediate family has a financial interest pertaining to the procurement; or

(b) any other person, business or organization with whom the employee or any member of the employee's immediate family is negotiating or has an arrangement concerning prospective employment is involved in the procurement.

(3) Gratuities and kickbacks.

(a) Gratuities. In accordance with the County's ordinance on Ethics, an elected official or employee may not solicit, demand, accept, or agree to accept from another person a gratuity greater than \$25 of value or an offer of employment in connection with any decision, approval, disapproval, recommendation, preparation or any part of a program requirement or purchase request influencing the content of any specification or procurement standard, rendering of advice, investigation, auditing or any other advisory capacity in any proceeding or application, request for ruling, determination, claim or controversy, or other particular matter, pertaining to any program requirement in a contract or subcontract, or to any solicitation or proposal therefor.

(b) Kickbacks. It shall be unethical for any payment, gratuity or offer of employment to be made by or on behalf of a subcontractor under a contractor to the prime contractor or higher tier subcontractor or any person associated therewith, as an inducement for the award of a subcontract or order.

(4) Contingent fees. It shall be unethical for a person or to retain a person, to solicit or secure a County contract upon an agreement or understanding for a commission, percentage,

brokerage or contingent fee, except for retention of bona fide employees or bona fide established commercial selling agencies for the purpose of securing business.

(5) Contemporaneous employment. It shall be unethical for any employee who is participating directly or indirectly in the procurement process to become or to be, while such an employee, the employee of any person contracting with the County.

(6) Use or disclosure of privileged information. In accordance with the County's ordinance on ethics, it shall be unethical for any employee or elected official to use or disclose privileged information for actual or anticipated gain of the employee or any member of the employee's immediate family.

(7) Personal purchases. Elected officials and employees are prohibited from purchasing items for personal use.

(8) Sanctions.

(a) Employees. The County Board in the case of the County Administrator or the County Administrator in the case of County employees may impose sanctions on employees for violation of the ethical standards in this section up to and including termination, and further may seek additional damages or criminal prosecution if warranted.

(b) Nonemployees. The County Board may impose sanctions on any nonemployee for violations of the ethical standards herein, up to and including termination of contract and/or debarment or suspension as provided in Section 7 herein, and further may seek additional damages or criminal prosecution if warranted.

**SECTION 9. RECORD RETENTION.** The County will maintain records sufficient to document the history of each procurement. Retention of any bid documents, proposals, specifications, responses to requests for bids or proposals, contracts, requisitions, purchase orders, quotations written or verbal, invoices for payment, and any documentation supporting the aforementioned documents and documented approval of any of these items shall be retained according to the County's designated County records retention system and in accordance with the County's records retention schedule.

**SECTION 10. INDIVIDUAL CHARGE ACCOUNTS.** The County shall favor the use of procurement or credit cards over the use of individual vendor charge accounts.

**SECTION 11. UNAUTHORIZED PURCHASES.** Any County purchases which do not adhere to this ordinance may be considered void. The individual responsible for the purchase may be held personally liable for the cost of the purchase.

**SECTION 12. SALE OF SURPLUS PROPERTY.** When personal property owned by the County of Jefferson no longer serves any useful purpose in the department in which it is located, the Purchasing Agent shall first determine whether any other County department or agency needs such property. In the event such property can no longer be used by any department or agency of the County, the Purchasing Agent shall determine if such property should be offered for sale and sell such property if sale is determined to be appropriate. If the Purchasing Agent determines that the property has no resale value or that the resale value may be less than the costs associated with selling the property, the Purchasing Agent may authorize that the property be properly disposed of as trash, refuse or recycled material. The Purchasing Agent shall determine a method of sale or disposition for each item. Sale proceeds, net of

related sales costs, shall be deposited by the authorized selling employee, with the County Treasurer, in the fund through which the original purchase was made. In regards to surplus property originally acquired through state or federal grants, due diligence shall be required to determine whether those net sale proceeds must be returned to the state or federal government.

SECTION 13. ABANDONED OR UNCLAIMED PROPERTY. Pursuant to Sec. 66.0139, Wis. Stats., property which has been abandoned or remains unclaimed in the possession of any County officer or employee for 30 days after such officer or employee took possession is deemed abandoned property and is subject to disposal. The Purchasing Agent shall determine whether disposal is to be by public sale or other commercially reasonable means. If such abandoned property is not saleable it shall be disposed of as trash, refuse or recycled material in any reasonable manner. Where disposal is by any means other than public sale, the Purchasing Agent shall maintain a record of the following facts for two years after disposal:

1. Inventory of property.
2. Date of disposal.
3. Method of disposal.
4. Price received, if any.
5. The name and job assignment of the person who took possession of the property.

The cost of keeping and selling such property shall be charged against any resulting moneys. Any remaining amounts shall become the property of the County and shall be deposited with the County Treasurer in the General Fund of the County. For surplus property originally acquired through state or federal grants, due diligence shall be required to determine whether those net sale proceeds must be returned to the state or federal government.

SECTION 14. REPEAL OF PRIOR ORDINANCE. Any ordinance in conflict herewith shall be repealed upon the effective date of this ordinance.

SECTION 15. EFFECTIVE DATE. This ordinance shall be effective upon passage and publication.

Adopted: 04/17/18, Ord. No. 2018-05

**JEFFERSON COUNTY  
BUDGET ADJUSTMENT OR AMENDMENT REQUEST**

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

Increase	Decrease	Account #	Account Title	Amount
<input checked="" type="checkbox"/>	<input type="checkbox"/>	65049-512007-421001	State Aid	(10,000.00)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	65049-512007-531313	Printing and Duplicating	500.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	65049-512007-531319	Operating Supplies	1,500.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	65049-512007-531326	Advertising	4,000.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	65049-512007-535352	Vehicle Repairs	4,000.00
<input type="checkbox"/>	<input type="checkbox"/>	_____	_____	_____
<input type="checkbox"/>	<input type="checkbox"/>	_____	_____	_____

Description of Adjustment:  
The State of Wisconsin Department of Health Services (DHS) has received funding to modernize the ADRC logo, build awareness, create a new website and resource directory, and make other improvements. Local agencies are provided with this funding to update materials to align with this effort. Human Services will use the funding to update agency signs, vehicle wraps, and other printed materials.

Department Head Signature \_\_\_\_\_ Date \_\_\_\_\_  
 County Administrator Signature \_\_\_\_\_ Date \_\_\_\_\_

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

## RESOLUTION NO. 2024-\_\_

### Transferring Private Donations to the Jefferson County Parks Endowment Fund

In 2011 the Jefferson County Parks Committee established the Jefferson County Parks Endowment fund with the Natural Resources Foundation of Wisconsin to help provide an avenue for private donors to support recreational improvements in the County's Parks and Trails. The Endowment provides a perpetual annual disbursement of 4.75% of the principal balance annually to support County Park improvement projects. The fund has grown from the original \$10,000.00 in 2011 to \$46,426.88 in 2024, through the generosity of private donations and fundraising events by the Parks Department and its partners.

Additional donations have been bequeathed to the Jefferson County Park Department with the intent of building and supporting the mission of the Department. In reviewing the best long-term outcomes, staff is seeking to add these funds to the current Endowment portfolio to build the funds ability to provide meaningful annual funding contributions to County Park projects. The transfer of these funds would provide more flexibility in fund investment as well as a stable income for parks improvement projects in perpetuity. Current funds available to invest total \$325,429.35 and include the Garman Estate Fund, Carroll Liddle Estate Fund, and an additional memorial donation. The Jefferson County Parks Department is requesting authorization to deposit these funds into the Jefferson County Park Endowment Fund held through the Natural Resources Foundation of Wisconsin.

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**WHEREAS**, the Jefferson County Parks Department has established an Endowment Fund to support the development, improvement, and enhancement of recreational resources across Jefferson County's Parks and Trails systems; and

**WHEREAS**, the purpose of the Endowment Fund is to provide long-term funding for County Park System wide projects that improve and expand the park system, ensuring high-quality recreational opportunities for residents and visitors of Jefferson County; and

**WHEREAS**, the Jefferson County Parks Department has received multiple private donations totaling \$325,429.35 and seeks to add these donations to the existing fund to build capacity by providing additional support for County Park Projects in perpetuity.

**NOW, THEREFORE, BE IT RESOLVED BY THE JEFFERSON COUNTY PARKS COMMITTEE:**

1. **Purpose and Use of the Endowment Fund Disbursements** – The Jefferson County Parks Endowment Fund shall be used solely for capital improvements, the development of new recreational spaces, infrastructure upgrades, and other park enhancement projects that support the long-term vision of the County's parks and trails system.
2. **Annual Planning and Disbursement of Funds** – The Jefferson County Parks Department shall be responsible for planning and identifying specific projects for the utilization of funds disbursed annually as part of the annual Capital Budget process.
3. **Encouraging Future Donations** – The Jefferson County Parks Endowment Fund represents a critical investment in the future of our community's recreational spaces. The Parks Committee encourages individuals, businesses, and organizations to contribute to



the Endowment Fund, knowing that their donations will be used specifically for the growth, development, and enhancement of Jefferson County's parks and trails.

**BE IT FURTHER RESOLVED**, that the Jefferson County Parks Committee adopts this policy, directs the Parks Department to transfer the identified funds to the Jefferson County Parks Natural Resources Foundation of Wisconsin Endowment Fund, and directs the Parks Department to implement and adhere to these guidelines in the management of the Endowment Fund.

Financial Statement:

- Garman Estate Gift - \$258,971.72
- Carol Liddle Estate Gift - \$64,526.63
- Miscellaneous Donations Restricted - \$1,931.00

**RESOLUTION NO. 2011-30**

**Create Parks Department Endowment Fund**

WHEREAS, the Natural Resources Foundation (NRF), a private non-profit charitable organization, operates a program to raise money for projects in support of local conservation efforts, and

WHEREAS, the NRF program sets up endowment accounts which provide investment earnings to the named beneficiaries to be used for conservation purposes, and

WHEREAS, creation of a 100% privately funded endowment for the benefit of the Jefferson County Parks Department will serve to promote conservation and reduce the need for tax levy funds to provide maintenance for park lands in the future, and

WHEREAS, the NRF is finalizing a revision of its Agency Agreements that will allow Jefferson County to establish such an endowment without any county financial obligation, and

WHEREAS, the Parks Committee recommends that the County execute an agreement with NRF for a Jefferson County Parks endowment to be fully funded with private donations,

NOW, THEREFORE, BE IT RESOLVED that the County Administrator is authorized to execute an NRF Agency Agreement for the benefit of the Jefferson County Parks Department on the condition that the agreement creates no financial obligation to the County.

*Fiscal Note: No county funds will be used for this purpose. After the endowment reaches \$10,000, the Parks Department will receive an expected 5% per year return on the account balance.*

AYES \_\_ voice vote \_\_\_\_\_

NOES \_\_\_\_\_

ABSTAIN \_\_\_\_\_

ABSENT \_\_\_\_\_

Requested by  
Parks Committee

06-14-11

Philip Ristow: 06-07-11



# Real Estate Tax Foreclosure Policy

(Revised 12/2024)

Real estate taxes are secured by the real property upon which there are assessed via a tax lien. When property owners do not pay their real estate taxes, Wisconsin law permits counties to enforce the tax lien in order to collect the delinquent taxes. Jefferson County elected by ordinance to utilize the “*in rem*” foreclosure process to enforce tax liens in accordance with Wis. Stat. §75.521. An *in rem* foreclosure action is the legal process by which ownership interest in real property is transferred to Jefferson County due to an owner’s failure to pay delinquent property taxes. This process typically results in the sale of the property by competitive bidding, public auction or other methods as allowed by law which are determined to be in the best interests of the County, with the proceeds being applied to the delinquent property taxes, interest and fees.

This policy provides guidance to County staff on dealing with the various issues related to tax foreclosures, such as setting minimum bids, allowing for the repurchase of land by former owners, and the maintenance of land post-foreclosure. The Finance Committee retains the discretion to make exceptions to this policy on a case-by-case basis provided any exception complies with Wisconsin law and is in the best interest of Jefferson County.

## **Pre-Foreclosure**

On September 1<sup>st</sup> of each year, the Treasurer shall issue a tax certificate for each parcel of real property for which there are unpaid taxes, interest, penalty, special assessments, and or/special charges as of August 31<sup>st</sup>. The Treasurer shall mail notice of issuance of tax certificates to each owner of record as shown on the property tax roll. When real estate taxes are unpaid for two (2) years from the date the tax certificate is issued, the *in rem* foreclosure process can begin. For example, for delinquent 2021 taxes, the tax certificate will be issued September 2022, which means the property can be foreclosed upon as of September 2024. Tax certificates shall be void 11 years following December 31<sup>st</sup> of the year in which the certificate was dated. Wis. Stat. §75.20.

By August of each year the Treasurer shall prepare a list of properties with delinquent taxes that are eligible for foreclosure action. The Treasurer shall send a collection letter to all property owners on the list advising them of the impending foreclosure process and the costs associated with the foreclosure action. A subsequent collection letter shall be sent by Corporation Counsel for those properties remaining unpaid following the Treasurer’s collection efforts.

Corporation Counsel shall advise all municipalities where the properties are located that the County is commencing the foreclosure process and request information on any issues with the property such as zoning concerns, environmental issues, bankruptcy, etc. Corporation Counsel shall also conduct a search to determine if any properties are the subject of bankruptcy proceedings.

If so, the County will not proceed with a foreclosure action until the bankruptcy is dismissed or the stay is lifted.

Corporation Counsel shall also request and examine title reports for all delinquent properties.

Prior to the initiating the court process, key staff shall meet to review all delinquent properties to determine whether the County's interests are best served by proceeding with a foreclosure action. Staff shall consider the amount of delinquent taxes, any environmental or safety concerns, zoning or access issues and any other factors deemed relevant.

### **Foreclosure Process**

By approximately February of each year, the Treasurer shall present the delinquent property list to the Finance Committee and advise the Committee as to which properties staff does not recommend the County acquire through the foreclosure process. The Finance Committee shall determine which properties to foreclose upon.

Following the Finance Committee's approval of the foreclosure list, the Corporation Counsel, with the assistance of the Treasurer, shall prepare and file with the Clerk of Courts a Petition for Judgment of Foreclosure which includes a list of all properties to be foreclosed upon. Notice of the foreclosure action and the list of properties shall be published in the local newspaper for three (3) consecutive weeks. Additionally, copies of the pleadings shall be sent by certified mail to the last known address of all owners, lenders, other lien holders, and each municipality with right, title, or interest in the land or tax liens. When appropriate, Corporation Counsel may elect to have the pleadings personally served (ex: occupied properties).

A guardian *ad litem* will also be appointed by the Court to determine if any party with an interest in a listed property may be incompetent or a minor.

There shall be an eight (8) week redemption period following the publishing of the foreclosure action. During the redemption period, any owner or interested party may "redeem" the property by paying the delinquent taxes along with any interest and penalties that have accrued and the costs of the foreclosure action to-date. To redeem the property, an owner must only pay the outstanding taxes, interest, penalties, and costs for the year(s) of taxes that subjected the property to the *in rem* proceedings. If a property is redeemed, a redemption certificate shall be filed with the Clerk of Courts.

Following the expiration of the redemption period, any person having any right, title or interest in or lien upon the property has thirty (30) days to file an answer with the Clerk of Courts. If an answer is filed, Corporation Counsel will appear in court and represent the County's interests.

After the expiration of the answer period, if no answer is filed Corporation Counsel will request default judgment be entered for every unredeemed parcel that remains on the list, unless otherwise directed by the Finance Committee. If there is reason to believe the property is occupied, the Corporation Counsel shall request a writ of assistance as part of the foreclosure judgment to allow for removal of the occupant if necessary.

Upon the Court entering judgment, Corporation Counsel shall immediately record a certified copy of the judgment and transfer return with the Register of Deeds.

Within 30 days of the Court entering judgment, Corporation Counsel shall notify each taxing jurisdiction the County has acquired the subject property. Wis. Stat. § 75.36(2)(b). Additionally, Corporation Counsel shall send a certified copy of the judgment by certified mail to the former owner, along with a letter which provides them notice they may be entitled to proceeds from the sale of the property. Wis. Stat. § 75.36(2m).

### **Management of County-Owned Property**

Immediately upon taking title to a property, Corporation Counsel shall contact the Facilities Manager who shall secure the property. The County, as directed by the Finance Committee and in cooperation with the applicable County departments, shall take the necessary steps preserve the property and maintain the property's use and/or salability. Such steps may include but are not limited to, shutting of the utilities, clean-up, changing the locks, etc.

The County's insurer shall be contacted to ensure coverage for real property acquired via delinquent taxes, when appropriate.

For properties that are occupied at the time of judgment, Corporation Counsel shall provide notice to all occupants advising them the County has taken ownership of the property. Occupants shall be given the required legal notice depending upon the type of tenancy and informed they must either pay rent and utilities or vacate the premises. Occupants remaining in the property with the consent of the County shall enter a month-to-month lease which requires them to pay rent and utilities and perform general maintenance on the property (snow removal, lawn care).

All personnel time and costs related to securing and maintaining property acquired via the tax-foreclosure process shall be tracked via project code for each property to ensure all allowable expenses are recouped.

### **Sale of Foreclosed Properties**

Pursuant to Wis. Stat. §75.69, the County must advertise all properties for sale by publishing on the County's website and providing a Class 1 notice within 180 days of the County acquiring the property. In addition to the legal notice requirements, Corporation Counsel shall send notice to any parties who may be interested in bidding on the property such as adjacent property owners. Notice of the sale must also be sent to the municipal clerk where the property is located at least three (3) weeks prior to the closing of the sale. Wis. Stat. §75.69(4). Other methods of advertising the sale of tax delinquent properties shall be at the discretion of the County.

Subject to the rights of former owners, heirs and beneficiaries to repurchase as set forth in Ordinance No. 2024-\_\_\_, the County shall attempt to sell tax-foreclosed properties as follows:

**Round 1:** The County will place the property for sale on Wisconsin Surplus, or any similar public auction site, for a 30-day sale period, at a minimum bid of the property's appraised value. The appraised value shall be the estimated fair market value of the property as indicated in the official property record maintained by the Treasurer, unless a different amount is determined by the Finance Committee. Notice of the sale shall be published in the newspaper as a Class 1 notice and posted on the County's website.

If due to the condition of the property or other circumstances affecting property value, receiving a minimum bid equal to or greater than the tax assessed value is unlikely, the Finance Committee may determine the appraised value using such other information as the Committee has available. Additionally, the Committee may hire a professional appraiser when appropriate.

At Round 1, any bid less than appraised value of the property must be rejected.

**Round 2:** If the property fails to sell in Round 1, the County will place the property for sale on Wisconsin Surplus, or any similar public auction site, for a 30-day sale period, at a minimum bid of the total delinquent taxes, interests, and fees/costs. Notice of the sale shall be published in a newspaper as a Class 1 notice and posted on the County's website.

At Round 2 and subsequent rounds, any sale for less than property's appraised value must be reviewed and approved by Finance Committee.

**Round 3:** If the property fails to sell in Round 2, the Administration will determine how best to dispose of the property in consultation with the Finance Committee. When appropriate, the Finance Committee can authorize the engagement of a licensed real estate broker for the sale of the property.

Administration has the authority to accept bids in accordance with this policy. The County reserves its right to accept or reject any bids or to award the bid most advantageous to Jefferson County subject to all legal requirements. No property may be sold for less than the highest bid unless the Finance Committee prepares a written statement explaining the reasons for accepting a bid less than the highest bid. Wis. Stat. §75.69(1). The County reserves the right to reject any bid or refuse to sell any tax delinquent parcel to anyone who has delinquent real estate taxes owing to Jefferson County or has any ownership interest in a business/corporation that has delinquent real estate taxes owing to Jefferson County.

All sales of tax-foreclosed properties shall be made "as is" without any warranties or representations regarding the condition of the property or title, unless otherwise directed by the Finance Committee. Upon receipt of full payment, Corporation Counsel shall prepare the Quit Claim Deed and Transfer Return transferring the property to the successful purchaser.

### **Right to Repurchase**

Pursuant Wis. Stat. §75.35(3), the County must allow former owners of single-family owner-occupied properties, along with their heirs and beneficiaries, to repurchase their property. At its discretion, the Finance Committee may extend the right to repurchase to properties that are not single-family, owner-occupied.

To exercise the right to repurchase, the former owner (or heir or beneficiary) must pay the County all costs and expenses incurred as provided in Wis. Stat. §75.36(3)(a), plus the amount of property taxes that would have been owed on the property for the year during which the purchase occurs if the county had not acquired the property. Additionally, any former owner, heir or beneficiary is required to satisfy any liens that existed at the time of foreclosure prior to repurchasing. The former owner must present proof that all liens that existed prior to the foreclosure judgment have been satisfied in order to exercise their right to repurchase. The County may require the alleged

heir or beneficiary to provide proof of their relationship to the former owner to exercise the right to repurchase.

### **Distribution of Surplus Proceeds**

Upon payment by the purchaser, the Treasurer shall calculate the surplus proceeds by subtracting the following costs from the remitted sale price pursuant to Wis. Stat. §75.36:

- Reasonable estimate of foreclosure costs, record-keeping costs, legal costs, advertising costs, and title insurance costs, including personnel costs associated with these items
- Actual costs of maintenance required to comply with building codes or health orders, board-up costs, cleanup costs, demolition costs and all other costs that are reasonable and necessary to sell the property, including personnel costs associated with these items
- Actual costs paid for selling the property
- All amounts of any unpaid general property taxes, interests, penalties, special assessments, special charges, and special taxes levied against the property
- Any withdrawal tax or fee owed for MLF properties, if applicable
- Any delinquent taxes, interest, and penalties owed by the former owner to the County for any other property
- The amount of property taxes that would have been owed on the property for the year during which the sale occurred if the County had not acquired the property

If surplus proceeds exist, the Corporation Counsel shall send all former owners notice via certified mail to the address on the tax bill and any other known addresses, advising them of the amount of surplus proceeds due to the former owner and instructing the former owner to contact the Treasurer's office to receive payment. The Treasurer may require completion of a W-9 and verification of ownership prior to releasing funds to the former owner. If surplus proceeds are not claimed within one (1) year of the date of notice of the surplus proceeds, the proceeds shall be considered unclaimed funds and are disposed of pursuant to Wis. Stat. §59.66(2).

**Contract Between Jefferson County  
and  
Board of Regents of the University of Wisconsin System**

This contract is by and between Jefferson County, State of Wisconsin (**County**), and Board of Regents of the University of Wisconsin System, on behalf of the University of Wisconsin - Madison, Division of Extension (**Extension**) and is entered into pursuant to the authority vested in the County Committee on Agriculture and Extension Education by sections 59.22(2)(d) and 59.56(3) of the Wisconsin Statutes.

**Whereas**, Extension is organized both around geography, as faculty and staff deliver programs in communities throughout the state, and around academic disciplines including Agriculture, Natural Resources, Community Development, Youth, Human Development & Relationships, and Health;

**Whereas**, Extension is committed to maintaining an office in every county willing to commit to continued funding and space for Extension staff. Extension recognizes the value in keeping a local presence in every county and keeping the shortest distance possible between the people of Wisconsin and the Extension staff delivering programming to them;

**Whereas**, Extension provides opportunities to additional resources such as statewide specialists and UW-System campus resources to address specific local issues in core areas of expertise;

**Whereas**, the County is a critical partner in developing and implementing key educational priorities for county residents. In collaboration with Extension leadership, counties will identify local services of priority to their communities. County will agree to co-fund Extension faculty and staff based upon annually established flat fees for positions as defined below; and

**Whereas**, the parties need to define their respective rights and responsibilities;

**Now therefore**, the parties agree as follows:

**1. Term, Amendment & Termination.**

- a. The term of this contract is two (2) years. The term shall run from January 1, 2024 through December 31, 2025, unless amended or terminated as set forth below.
- b. Any additions, changes, modifications or renewals of this contract are subject to the mutual agreement and written consent of authorized representatives of both parties.
- c. Either the County or Extension may cancel this entire Agreement with or without cause upon sixty (60) days' written notice delivered by mail or in person; provided, however, the County shall be responsible for paying a prorated amount of fees under Section 3.1.a. through the notice period. In addition, if the contract is cancelled before the end of the term, the discount identified in Section 3.1.a. shall be prorated (i.e. the discount amounts to roughly \$834 per month).



**2. Extension Responsibilities.** Extension agrees to:

- a. Hire local Extension staff who will deliver educational services aligned to County priorities. As vacancies occur, and if the County and Extension agree to continue to support the desired program and position, Extension will seek County input when filling vacant positions.
- b. Invoice the County semi-annually, in May and November for amounts due under this agreement.

**3. County Responsibilities**

3.1 In consideration of the programs that Extension provides to County under this contract, the County agrees to:

- a. Pay to Extension the County share of up to \$204,961 for the period of January 1, 2024 through December 31, 2025 as allocated below.

Co-Funded Positions	FTE	2024 Fee	2024 Total	2025 Fee	2025 Total
Community Development Extension Educator	0.5	\$46,247	\$23,123	\$47,634	\$23,817
Regional Agriculture Extension Educator – Crops	0.33	\$46,247	\$15,261	\$47,634	\$15,719
Regional Agriculture Extension Educator – Dairy	.2 (2024) .25 (2025)	\$46,247	\$9,249	\$47,634	\$11,908
4-H Extension Educator	1.0	\$46,247	\$46,247	\$47,634	\$47,634
First Educator Discount		(\$10,000)	(\$10,000)	(\$10,000)	(\$10,000)
<b>Sub-Total</b>			<b>\$83,880</b>		<b>\$89,078.50</b>
<b>Proposed or fully county funded positions and other county contributions</b>					
Horticulture Outreach Specialist	.1 (2024) .2 (2025)		\$10,590	\$21,413	\$21,413
<b>Total</b>			<b>\$94,470</b>		<b>\$110,491</b>

- b. Provide travel and appropriate job expenses to the staff, office facilities and equipment (such as computers, printer, and phones), office supplies and educational programming materials, salary and fringe benefits for the clerical support staff, and other supporting budgetary items through regular County budgetary procedures in which funds are appropriated for such purposes under applicable Wisconsin law.

3.2 Consider and assess opportunities to provide office space with desks and chairs; access to IT support and internet connectivity; and basic operational resources in a manner similar to other Extension colleagues in the office, for FoodWise nutrition education programming to County SNAP/FoodShare eligible residents. Technology for FoodWise positions will be coordinated through the County.

3.3 Consider and assess opportunities to provide office space with a desk and chair for fully state funded Extension employees who serve in a regional or statewide capacity. These regional and statewide educators will be provided state-purchased technology and IT support. The opportunity for these positions to access the internet through the county may also be discussed.

4. **Delegation of Financial Budget Authority.** The parties hereby acknowledge that Extension will employ an Area Extension Director (AED), whose responsibilities may include certain budget-related functions as set forth in the Delegation of Financial Budget Authority Form (DFBA Form) attached hereto as **Exhibit A**. County may authorize the AED to carry out such functions on its behalf, but only to the extent specified in the DFBA Form, which must be signed by an authorized representative of County in order to be effective. The County may rescind such authorization at any time by providing written notice to Extension.

5. **General Conditions** This contract is established under the following conditions:

a. **Notices.** Any notice or demand which must be given or made by a party to this Agreement or any statute or ordinance shall be in writing, and shall be sent via e mail and certified mail. Notices to the County shall be sent to County Representative(s). Notice to the Extension shall be sent to Area Extension Director.

b. **Employer, Personnel Rules, Volunteers and Liability.** Any employees hired by Extension under Section 2.a. of this contract are employees of Extension, and are subject to the personnel rules, policies, and procedures for faculty, academic staff or University staff, as appropriate to the respective appointment in Extension as established by Wisconsin statute, and, or administrative rules; and, or, by policies or procedures adopted by the Board of Regents and the University of Wisconsin - Division of Extension. Any individual who meets Extension's definition of a volunteer and completes all registration requirements will be considered an Extension volunteer. Extension will be responsible for ensuring that its employees and volunteers take affirmative steps to make clear, when entering into relationships with third parties, that they are employees or volunteers of Extension. Extension shall be liable for the acts and omissions of its employees while acting within the scope of such employment. To the extent they are acting as agents of Extension, Extension shall be liable for the acts and omissions of its volunteers while acting within the scope of such agency.

Any individuals who are employed by the County in order to satisfy obligations under Section 3.1.a. of this contract are County employees and are subject to applicable County personnel rules, policies and procedures. Any volunteer engaged by County to further the purposes of this contract will be considered a volunteer of County. County will be responsible for ensuring that its employees and volunteers take affirmative steps to make clear, when entering into relationships with third parties, that they are employees or volunteers of County. County shall be liable for the acts and omissions of its employees while acting within the scope of such employment. To the extent they are acting as agents of County, County shall be liable for the acts and omissions of its volunteers while acting within the scope of such agency.

c. **Billing.** For the period January 1, 2024 through December 31, 2025, Extension shall bill the County for the total amount under Section 3.1.a. of this contract. The County

will be billed for the first half of the total contract by May 31st and the second half of the total contract by November 30<sup>th</sup>. If services are not rendered or excess services are provided to the County by Extension during the contract period, the parties will use good faith efforts to adjust the total contract amount and update future bills to coincide with the new agreed upon amount. The County shall pay the amount billed within 30 days of the billing.

- d. **Cybersecurity Provisions.** Each party shall be responsible for the response to, remediation of, and any resulting notification requirements related to cybersecurity breaches of their own information technology systems or those of any third parties hired on their behalf. This responsibility includes the financial costs of any breaches, e.g., forensics, remediation, notifications, etc. The County and Extension shall determine their individual need for cyber liability insurance coverage. Any breaches that could impact Extension data classified as moderate or high risk must be reported to Extension staff, via the Area Extension Director, and the University of Wisconsin - Madison Cybersecurity Operation Center (CSOC) Help Desk, 608-264-4357 following the risk-based timelines outline in the UWSA System Policy 1033 and associated Incident Response Plan. Following a reported breach event, the County will provide a primary staff contact and periodic response updates to Extension and the CSOC until event closure. Any breaches that could impact County data will be reported to the County immediately upon learning of the breach. The County shall provide the Area Director with the expressed point person or position for which to report a breach.
- e. **Insurance.** The Board of Regents of the University of Wisconsin System as an agency of the State, and consequently, Extension, is self-funded for liability (both public and property) under ss. 893.82 and 895.46(1), Wis. Stats. As a result, such protection as is afforded under respective Wisconsin Statutes is applicable to officers, employees, and agents while acting within the scope of their employment or agency. Since this is statutory insurance, there is no liability policy as such that can extend protection to any others.

County agrees to maintain appropriate insurance to cover the potential liability of its officers, employees and agents while acting within the scope of their employment or agency. Such insurance may be provided through a self-insurance program. To the extent that an Extension employee is allowed to use a County vehicle, the responsibility for insuring that vehicle lies with the County.

- f. **Nondiscrimination/Affirmative Action.** The County and Extension will comply with all applicable state and federal laws and rules prohibiting unlawful discrimination. During the performance of work under this contract, Extension agrees not to discriminate against any employee or applicant for employment because of race, creed, ancestry, religion, color, sex, national origin, age, disability, arrest or conviction record, marital status, political affiliation, sexual orientation, or membership in the National Guard. This provision shall include, but not be limited to, the following: employment, upgrading, demotion or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and, selection for training, including apprenticeship. Extension further agrees to take affirmative action to ensure equal employment opportunities.

**County Representative**  
Signature:

Date:

**County Representative**  
Signature:

Date:

**County Representative**  
Signature:

Date:

**County Representative**  
Signature:

Date:

**County Representative**  
Signature:

Date:

**County Representative**  
Signature:

Date:

**Area Extension Director UW-Madison, Division of Extension**  
Signature:

Date:

**Director of Financial Services**  
Signature:

Date:

**The University of Wisconsin System**  
**On Behalf of Board of Regents of UW-Madison, Division of Extension**  
Signature:

Date:

**Exhibit A**

**Delegation of Financial Budget Authority Form**

**Area Extension Directors play an important part in county Extension offices as they manage the faculty and staff within that county, and many times, that includes the county support staff. Area Directors also work with county partners to develop a departmental budget and provide oversight to that budget on an annual basis in cooperation with corresponding county financial departments and county board committees. The Delegation of Financial Budget Authority allows Area Directors, hired, and managed by Extension as state employees, to manage county fiscal resources in service to the people of those counties.**

**To be completed by the county administrator or county official delegating signature/budget authority.**

County hereby delegates to the Area Extension Director for County and \_\_\_\_\_ (no other person, if blank) authority to approve/authorize the following financial budget matters on behalf of County, provided, however, that such delegation is limited to the extent that such matters are directly related to County’s authority under section 59.22(2)(d) and 59.56(3) of the Wisconsin Statutes and subject to any conditions/limitations indicated by County below.

Invoices	Travel Reimbursements	Supply & Expense Reimbursements
Time/Leave Approvals	Purchase Requisitions	Internal Budget Transfers
Inter-departmental transfers	County specific space agreements for educational programs	Bank account signatory
Other items:		
Conditions:		

***This authorization is effective until either party (UW-Madison Extension or Walworth County) requests a change to the document***

**Budget Authority signature:** I am aware this constitutes a delegation of budget authority allowing the Extension Area Director, and any other position mentioned above, to manage county fiscal resources in service to the Extension office and residents of Walworth county. I understand that delegating authority does not release Walworth County, from full responsibility as Budget Authority.

County Administrator/County Official(s):

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

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

As of November 27, 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	4,930,211.06	43,600,045.06	41,796,606.56	1,803,438.50
MIS Building Demolition & Parking Lot Construction	Future Project Below	Future Project Below				
Construction Contingency	3,750,000.00	5,750,000.00	(4,834,675.93)	915,324.07	-	915,324.07
BC#1 Site Work-Site Utilities	300,000.00	-		-		
<b>Sub-Total</b>	<b>42,719,834.00</b>	<b>44,419,834.00</b>	<b>95,535.13</b>	<b>44,515,369.13</b>	<b>41,796,606.56</b>	<b>2,718,762.57</b>
Design Fees (Including \$19k Reimbursables Allowance)	<b>2,757,801.00</b>	<b>2,641,000.00</b>	214,202.00	2,855,202.00	2,800,017.33	55,184.67
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	489,756.38	(339,756.38)
Temporary Office Space	300,000.00	300,000.00	(14,743.92)	285,256.08	495,546.66	(210,290.58)
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)
<b>**Potential Levy Funded Items**</b>						
Asbestos Abatement/Consulting	581,840.00	581,840.00	-	581,840.00	542,845.27	38,994.73
Audio-Visual/Information Technology/Telecommunications	1,000,000.00	1,000,000.00	1,426,062.00	2,426,062.00	2,400,852.38	25,209.62
Fixtures, Furnishings, & Equipment (Including Exterior)	1,000,000.00	1,000,000.00	850,000.00	1,850,000.00	1,997,318.07	(147,318.07)
Paving of East Lot/MIS Bldg Demo & Parking Lot	350,000.00	350,000.00	-	350,000.00	21,568.81	328,431.19
<b>Sub-Total</b>	<b>4,481,840.00</b>	<b>4,481,840.00</b>	<b>2,709,666.87</b>	<b>6,977,304.87</b>	<b>7,282,160.47</b>	<b>(304,855.60)</b>
<b>Total</b>	<b>49,959,475.00</b>	<b>51,542,674.00</b>	<b>2,805,202.00</b>	<b>54,347,876.00</b>	<b>51,878,784.36</b>	<b>2,469,091.64</b>
<b>Funding Sources:</b>						
Series 2021A General Obligation Bonds	(8,000,000.00)	(8,000,000.00)		(8,000,000.00)		
Series 2022A General Obligation Bonds	(28,000,000.00)	(28,000,000.00)		(28,000,000.00)		
American Rescue Plan Act (ARPA) funding	(8,355,000.00)	(8,355,000.00)	(475,000.00)	(8,830,000.00)		
Designated Carryover from 2021	(2,635,000.00)	(2,635,000.00)		(2,635,000.00)		
Working Capital/Fund Balance	(2,969,475.00)	(2,969,475.00)	(1,100,000.00)	(4,069,475.00)		
Interest earned on bond proceeds			(400,000.00)	(400,000.00)		
Additional ARPA funding/PILT			(100,000.00)	(100,000.00)		
Bug Tussel bond guarantee fee			(216,000.00)	(216,000.00)		
Jail Assessment fees			(150,000.00)	(150,000.00)		
Designated Carryover from 2023			(2,000,000.00)	(2,000,000.00)		
<b>Difference between project costs and funding sources</b>	<b>-</b>	<b>1,583,199.00</b>	<b>(1,635,798.00)</b>	<b>(52,599.00)</b>		

Change orders and funding sources

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

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)	-	-	-	-	-
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)	-	-	-	-	-
165 Huber conduit	1,189.06	(1,189.06)	-	-	-	-	-



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>
166 LEC lobby	1,946.40	(1,946.40)					
167 Toilet Partition	312.09	(312.09)					
168 Door	12,069.56	(12,069.56)					
169 Door	7,864.67	(7,864.67)					
170 Day tank fuel pumping	4,913.80	(4,913.80)					
171 Electrical work for duct detectors	43,309.77	(43,309.77)					
172 Existing pipe fittings	16,710.14	(16,710.14)					
173 Transaction top in lobby	536.11	(536.11)					
174 Owner allowances	4,069.33	(4,069.33)					
175 HVAC work	9,402.77	(9,402.77)					
176 Signage	2,616.14	(2,616.14)					
177 Detention equipment	12,788.41	(12,788.41)					
178 Detention doors	836.40	(836.40)					
179 Terazzo work	11,188.43	(11,188.43)					
180 CMU wall plug reinforcement	5,799.36	(5,799.36)					
181 HVAC work	6,629.10	(6,629.10)					
182 Poke troughs	7,839.70	(7,839.70)					
183 LEC generator room demo	5,843.26	(5,843.26)					
Subtotal - Maas Construction	4,930,211.06	(4,147,613.93)	-	-	-	-	(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	7,058,273.06	(4,834,675.93)	(400,000.00)	(216,000.00)	(100,000.00)	(475,000.00)	(150,000.00)
Net contingency remaining		915,324.07					

**JEFFERSON COUNTY ARPA FUNDS**

**TOTAL - \$16,465,385**

Amount Committed	Amount Spent	Unspent	Expected Completion	Project Description
25	25	-	Dec 2024	General administration
377,180	377,180	-	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.
265,000	265,000	-	Completed	Match for broadband expansion grants
201,741	96,017	105,724	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.
152,708	120,998	31,710	Dec-24	Hire an additional full time staff person to assist those veterans that were negatively impacted by COVID-19.
186,465	137,694	48,771	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.
344,146	344,146	-	Completed	South Campus Water Main replacement
280,877	280,877	-	Completed	Replace HVAC system in Workforce Development Building to improve ventilation
659,160	659,160	-	Completed	Improvements to South Campus
265,255	265,255	-	Dec-24	Technology purchases to support remote work for COVID mitigation or operational recovery
100,000	104,096	(4,096)	Dec-24	Increase part time mental health nurse in Jail to full time
247,100	247,100	-	Completed	Engage Discover Wisconsin for a 3-year marketing campaign to promote tourism that was impacted by COVID-19
525,953	525,805	148	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.
8,835,170	8,835,170	-	Completed	Replace HVAC system in County Courthouse, Sheriff complex, and Jail to improve ventilation
250,000	250,000	-	Completed	Replace roof at Courthouse, Sheriff complex, and Jail
-	-	-	Completed	Originally budgeted for marketing of county farmland, repurposed for South Campus/Fairground improvements
1,000,767	366,324	634,443	Dec-24	Courthouse/Sheriff/Jail improvement project
-	-	-	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
200,000	200,000	-	Completed	Economic assistance to individuals and non-profit organizations
98,907	98,907	-	Completed	Economic assistance to individuals and non-profit organizations - LIFT program for ATC/DTC
-	-	-	Completed	Psychotherapist position for ATC/DTC (housed in HS)
-	-	-	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	-	Completed	Assistance to Rock River Clinic
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	-	Completed	Purchase of SD squads and cameras for squads
775,000	775,000	-	Completed	Match for potential DOT/Highway project grants (Infrastructure Bill)
200,931	181,625	19,306	Dec-24	Recruitment and Retention Specialist
325,000	-	325,000	Dec-24	Interurban Trail Grant Match
425,000	-	425,000	Dec-24	Highway projects (bridge) match
41,000	14,000	27,000	Dec-24	Strategic communications research and planning
158,000	150,563	7,437	Dec-24	Clean Water initiatives
16,465,385	14,844,942	1,620,443		Total committed/spent to date

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Jefferson County  
FLEXIBLE PERIOD REPORT

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FROM 2024 01 TO 2024 10

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
<b>12201 Finance</b>							
12201 411100 General Property Taxes	-633,817	0	-633,817	-528,180.60		-105,636.11	83.3%
12201 412100 Sales Taxes From County	-160	0	-160	-152.80		-7.20	95.5%
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	-511.31		-188.69	73.0%
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%
TOTAL Finance	-684,737	-15,000	-699,737	-528,949.71		-170,787.00	%
<b>12202 Dental Insurance Allocation</b>							
12202 451026 Retiree Ins Premium Recovery	-20,000	0	-20,000	-10,227.77		-9,772.23	51.1%
12202 451032 Cobra Premium Recovery	-3,000	0	-3,000	-273.00		-2,727.00	9.1%
12202 451043 County Board Premiums	-1,000	0	-1,000	-903.00		-97.00	90.3%
12202 451045 Employee Premiums	-470,000	0	-470,000	-361,676.63		-108,323.37	77.0%
TOTAL Dental Insurance Allocation	-494,000	0	-494,000	-373,080.40		-120,919.60	%
TOTAL General Fund	-1,178,737	-15,000	-1,193,737	-902,030.11		-291,706.60	%
TOTAL REVENUES	-1,178,737	-15,000	-1,193,737	-902,030.11		-291,706.60	

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Jefferson County  
FLEXIBLE PERIOD REPORT

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FROM 2024 01 TO 2024 10

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
<b>12201 Finance</b>							
12201 511110 Salary-Permanent Regular	237,284	0	237,284	201,607.23		35,676.64	85.0%
12201 511210 Wages-Regular	185,230	0	185,230	159,327.03		25,902.62	86.0%
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	26,076.70		5,105.18	83.6%
12201 512142 Retirement (Employer)	29,722	0	29,722	24,904.38		4,817.34	83.8%
12201 512144 Health Insurance	65,832	0	65,832	53,319.72		12,511.96	81.0%
12201 512145 Life Insurance	160	0	160	156.02		4.42	97.2%
12201 512151 HSA Contribution	2,907	0	2,907	.00		2,907.22	.0%
12201 512153 HRA Contribution	0	0	0	1,528.62		-1,528.62	.0%
12201 512173 Dental Insurance	4,344	0	4,344	3,594.15		749.85	82.7%
12201 521213 Accounting & Auditing	26,456	0	26,456	22,562.30		3,893.70	85.3%
12201 521219 Other Professional Serv	3,750	15,000	18,750	8,710.00		10,040.00	46.5%
12201 521296 Computer Support	3,800	0	3,800	3,713.02		86.98	97.7%
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	2,547.20		52.80	98.0%
12201 531312 Office Supplies	2,600	0	2,600	3,887.81		-1,287.81	149.5%
12201 531313 Printing & Duplicating	1,400	0	1,400	110.20		1,289.80	7.9%
12201 531324 Membership Dues	1,150	0	1,150	787.16		362.84	68.4%
12201 532325 Registration	3,425	0	3,425	1,615.00		1,810.00	47.2%
12201 532332 Mileage	100	0	100	104.69		-4.69	104.7%
12201 532334 Commercial Travel	1,200	0	1,200	863.92		336.08	72.0%
12201 532335 Meals	300	0	300	235.24		64.76	78.4%
12201 532336 Lodging	2,200	0	2,200	2,433.01		-233.01	110.6%
12201 532339 Other Travel & Tolls	200	0	200	316.92		-116.92	158.5%
12201 535242 Maintain Machinery & Equip	1,000	0	1,000	954.32		45.68	95.4%
12201 571004 IP Telephony Allocation	602	0	602	501.70		100.30	83.3%
12201 571005 Duplicating Allocation	14	0	14	11.70		2.30	83.6%
12201 571009 MIS PC Group Allocation	13,799	0	13,799	11,499.20		2,299.80	83.3%
12201 571010 MIS Systems Grp Alloc(ISIS)	4,625	0	4,625	3,854.20		770.80	83.3%
12201 591519 Other Insurance	4,569	0	4,569	3,340.10		1,228.87	73.1%
TOTAL Finance	684,737	15,000	699,737	562,096.69		137,640.02	%
<b>12202 Dental Insurance Allocation</b>							
12202 599982 Retiree Dental Claims	12,000	0	12,000	3,861.80		8,138.20	32.2%

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ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
12202 599984 Cobra Dental Claims	6,000	0	6,000	.00		6,000.00	.0%
12202 599986 Administrative Fees Dental	24,000	0	24,000	20,196.66		3,803.34	84.2%
12202 599989 Employee Dental Claims	450,300	0	450,300	282,030.04		168,269.96	62.6%
12202 599992 Administrative Dental Retiree	1,700	0	1,700	992.58		707.42	58.4%
TOTAL Dental Insurance Allocation	494,000	0	494,000	307,081.08		186,918.92	%
TOTAL General Fund	1,178,737	15,000	1,193,737	869,177.77		324,558.94	%
TOTAL EXPENSES	1,178,737	15,000	1,193,737	869,177.77		324,558.94	

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FROM 2024 01 TO 2024 10

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
<b>13201 County Treasurer</b>							
13201 411100 General Property Taxes	1,527,071	0	1,527,071	1,272,558.90		254,511.72	83.3%
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	-3,520.42		-479.58	88.0%
13201 418100 Interest on Taxes	-235,000	0	-235,000	-281,477.58		46,477.58	119.8%
13201 441030 Ag Use Conversion Penalty	-15,000	0	-15,000	-14,013.43		-986.57	93.4%
13201 451007 Treasurers Fees	-400	0	-400	-352.50		-47.50	88.1%
13201 481001 Interest & Dividends	-1,500,000	0	-1,500,000	-2,719,910.91		1,219,910.91	181.3%
13201 481004 Fair Market Value Adjustment	0	0	0	-304,583.27		304,583.27	.0%
13201 486004 Miscellaneous Revenue	0	0	0	-.05		.05	.0%
TOTAL County Treasurer	-287,329	0	-287,329	-2,112,521.01		1,825,191.63	%
<b>13202 Tax Deed Expense</b>							
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 Tax Deed Expense	-37,000	0	-37,000	-22,018.94		-14,981.06	%
TOTAL General Fund	-324,329	0	-324,329	-2,134,539.95		1,810,210.57	%
TOTAL REVENUES	-324,329	0	-324,329	-2,134,539.95		1,810,210.57	

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FROM 2024 01 TO 2024 10

ACCOUNTS FOR:  
100 General Fund

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>13201 County Treasurer</b>							
13201 511110 Salary-Permanent Regular	84,344	0	84,344	70,672.81		13,671.19	83.8%
13201 511210 Wages-Regular	64,861	0	64,861	60,160.64		4,700.61	92.8%
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	8,924.70		1,705.52	84.0%
13201 512142 Retirement (Employer)	10,400	0	10,400	8,822.89		1,576.74	84.8%
13201 512144 Health Insurance	37,376	0	37,376	28,088.65		9,287.00	75.2%
13201 512145 Life Insurance	9	0	9	18.76		-9.40	200.4%
13201 512151 HSA Contribution	1,551	0	1,551	.00		1,550.52	.0%
13201 512153 HRA Contribution	0	0	0	1,159.45		-1,159.45	.0%
13201 512173 Dental Insurance	2,318	0	2,318	2,184.04		134.36	94.2%
13201 521232 Investment Advisor Fees	40,000	0	40,000	45,004.98		-5,004.98	112.5%
13201 531303 Computer Equipmt & Software	2,000	0	2,000	307.58		1,692.42	15.4%
13201 531311 Postage & Box Rent	7,000	0	7,000	5,961.04		1,038.96	85.2%
13201 531312 Office Supplies	2,901	0	2,901	1,791.93		1,108.92	61.8%
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	430.00		570.00	43.0%
13201 532332 Mileage	250	0	250	545.68		-295.68	218.3%
13201 532335 Meals	40	0	40	93.72		-53.72	234.3%
13201 532336 Lodging	1,950	0	1,950	743.00		1,207.00	38.1%
13201 533225 Telephone & Fax	100	0	100	.00		100.00	.0%
13201 535242 Maintain Machinery & Equip	500	0	500	249.33		250.67	49.9%
13201 571004 IP Telephony Allocation	482	0	482	401.70		80.30	83.3%
13201 571005 Duplicating Allocation	23	0	23	19.20		3.80	83.5%
13201 571009 MIS PC Group Allocation	10,353	0	10,353	8,627.50		1,725.50	83.3%
13201 571010 MIS Systems Grp Alloc(ISIS)	1,942	0	1,942	1,618.30		323.70	83.3%
13201 591519 Other Insurance	1,531	0	1,531	1,173.90		357.14	76.7%
13201 593256 Bank Charges	1,500	0	1,500	972.60		527.40	64.8%
TOTAL County Treasurer	287,329	0	287,329	248,072.40		39,256.98	%

**13202 Tax Deed Expense**

13202 521212 Legal	0	0	0	10.00		-10.00	.0%
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FROM 2024 01 TO 2024 10

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
13202 521212 13202 Legal	0	0	0	46.25		-46.25	.0%
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	676.09		-76.09	112.7%
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	5,026.91		-5,026.91	.0%
13202 531326 Advertising	3,000	0	3,000	.00		3,000.00	.0%
13202 533222 13202 Electric	0	0	0	10,930.95		-10,930.95	.0%
13202 593742 Uncollected Taxes	5,000	0	5,000	162.17		4,837.83	3.2%
TOTAL Tax Deed Expense	37,000	0	37,000	41,911.30		-4,911.30	%
TOTAL General Fund	324,329	0	324,329	289,983.70		34,345.68	%
TOTAL EXPENSES	324,329	0	324,329	289,983.70		34,345.68	



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ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
<b>11301 Child Support</b>							
11301 411100 General Property Taxes	-124,210	0	-124,210	-103,508.70		-20,701.68	83.3%
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	-2,980.07		-1,219.93	71.0%
11301 421012 State Aid Cs + All Others	-1,043,412	0	-1,043,412	-732,027.01		-311,384.99	70.2%
11301 421013 Other Dept Wage Retention	0	0	0	-.02		.02	.0%
11301 421014 State Aid Wages Allocation	121,406	0	121,406	95,826.69		25,579.31	78.9%
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	-583.63		-416.37	58.4%
11301 451011 CS Prog Fee Reduce 66%	9,240	0	9,240	7,268.69		1,971.31	78.7%
11301 451013 NIVD Activities Reduction	-2,700	0	-2,700	-1,585.12		-1,114.88	58.7%
11301 451014 CS Program Fees	-13,000	0	-13,000	-10,892.81		-2,107.19	83.8%
11301 455003 Non-IVD Service Fees	-735	0	-735	-665.00		-70.00	90.5%
TOTAL Child Support	-1,310,868	0	-1,310,868	-1,000,349.20		-310,518.85	%
TOTAL General Fund	-1,310,868	0	-1,310,868	-1,000,349.20		-310,518.85	%
TOTAL REVENUES	-1,310,868	0	-1,310,868	-1,000,349.20		-310,518.85	

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ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>11301 Child Support</b>							
11301 511110 Salary-Permanent Regular	309,764	0	309,764	289,705.63		20,058.77	93.5%
11301 511210 Wages-Regular	554,338	0	554,338	421,241.37		133,096.60	76.0%
11301 511220 Wages-Overtime	3,203	0	3,203	1,130.44		2,072.63	35.3%
11301 511330 Wages-Longevity Pay	1,343	0	1,343	.00		1,342.50	.0%
11301 512141 Social Security	63,742	0	63,742	51,544.95		12,197.08	80.9%
11301 512142 Retirement (Employer)	61,106	0	61,106	47,610.95		13,495.03	77.9%
11301 512144 Health Insurance	159,907	0	159,907	102,230.71		57,676.53	63.9%
11301 512145 Life Insurance	257	0	257	276.33		-19.46	107.6%
11301 512151 HSA Contribution	7,074	0	7,074	.00		7,074.23	.0%
11301 512153 HRA Contribution	0	0	0	4,360.29		-4,360.29	.0%
11301 512173 Dental Insurance	10,159	0	10,159	7,242.17		2,917.03	71.3%
11301 521255 Paper Service	9,000	0	9,000	5,354.69		3,645.31	59.5%
11301 521256 Genetic Tests	6,000	0	6,000	3,866.25		2,133.75	64.4%
11301 521296 Computer Support	2,150	0	2,150	1,607.88		542.12	74.8%
11301 529160 Interpreter Fee	2,400	0	2,400	1,715.00		685.00	71.5%
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	166.92		133.08	55.6%
11301 531311 Postage & Box Rent	21,000	0	21,000	15,426.17		5,573.83	73.5%
11301 531312 Office Supplies	2,000	0	2,000	1,784.92		215.08	89.2%
11301 531313 Printing & Duplicating	3,200	0	3,200	594.60		2,605.40	18.6%
11301 531314 Small Items Of Equipment	1,400	0	1,400	123.17		1,276.83	8.8%
11301 531321 Publication Of Legal Notice	900	0	900	1,040.25		-140.25	115.6%
11301 531324 Membership Dues	2,076	0	2,076	2,090.16		-14.16	100.7%
11301 531326 Advertising	400	0	400	555.75		-155.75	138.9%
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	450.26		299.74	60.0%
11301 532334 Commercial Travel	1,425	0	1,425	.00		1,425.00	.0%
11301 532335 Meals	1,080	0	1,080	320.44		759.56	29.7%
11301 532336 Lodging	4,002	0	4,002	1,740.00		2,262.00	43.5%
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	2,266.82		1,733.18	56.7%
11301 571004 IP Telephony Allocation	3,132	0	3,132	2,610.00		522.00	83.3%
11301 571005 Duplicating Allocation	91	0	91	75.80		15.20	83.3%
11301 571009 MIS PC Group Allocation	29,580	0	29,580	24,650.00		4,930.00	83.3%

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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	8,480.80		1,696.20	83.3%
11301 591519 Other Insurance	9,172	0	9,172	6,821.80		2,349.76	74.4%
TOTAL Child Support	1,310,868	0	1,310,868	1,016,378.93		294,489.12	%
TOTAL General Fund	1,310,868	0	1,310,868	1,016,378.93		294,489.12	%
TOTAL EXPENSES	1,310,868	0	1,310,868	1,016,378.93		294,489.12	

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

<b>Ledger Date</b>	<b>Description</b>	<b>General (599900)</b>	<b>Other (599908)</b>	<b>Vested Benefits (599909)</b>	<b>Authority</b>
1-Jan-24	Tax Levy	499,999.38	0.00	300,000.00	
12-Mar-24	Budget carryover requests	0.00	698,250.00	0.00	County Board
12-Mar-24	Flood Mitigation Closeout Costs		(44,600.00)		County Board
7-May-24	Bay lights at Annex building	(10,000.00)			Finance Committee
22-Oct-24	County Administrator Executive Search	(30,000.00)			Finance Committee/Board
22-Oct-24	Interurban Trail Bridge Project	(30,000.00)			Finance Committee/Board
<b>Total amount available</b>		<b>429,999.38</b>	<b>653,650.00</b>	<b>300,000.00</b>	
<b>Net</b>		<b>429,999.38</b>	<b>653,650.00</b>	<b>300,000.00</b>	