

Finance Committee Agenda

Jefferson County

Jefferson County Courthouse, Room C1021

311 S. Center Ave.

Jefferson, WI 53549

Date: Tuesday February 4, 2025

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 January 7, 2024
6. Communications
7. Public Comment (Members of the public who wish to address the Committee on specific agenda items must register their request at this time)
8. Discussion and possible action on County response to pause in federal grant funding
9. Discussion and possible action on eliminating two filled, seasonal on-site caretaker positions and creating a part-time Building and Grounds Worker role at Jefferson County Fair Park and amending the 2025 budget
10. Discussion and possible action on update on position restructuring in the Sheriff's Department
11. Discussion and possible action on accepting bids for a low step minivan at Jefferson County Human Services
12. Discussion and possible action on raising the asset capitalization threshold from \$5,000 to \$10,000
13. Discussion and possible action on claim for damages by Charter Spectrum
14. Discussion and possible action on update on American Rescue Plan Act funding and reclassifying ARPA funding
15. Discussion and possible action on status of Courthouse/Sheriff/Jail improvement project and 2021A and 2022A bond funds
16. Discussion and possible action on determining the disposition of foreclosed properties, setting minimum bids for the sale of foreclosed properties, and considering offers to purchase on foreclosed properties
17. 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
18. Reconvene in open session for action on closed session items if necessary
19. Discussion and possible action on review of 2024 projections of budget vs. actual revenues and expenditures
20. Review of the financial statements and department update for December 2024-Finance Department
21. Review of the financial statements and department update for December 2024-Treasurer's Office
22. Review of the financial statements and department update for December 2024-Child Support
23. Update on contingency fund balance
24. Discussion of funding for projects related to the new highway facilities and sale of old highway facilities
25. Set future meeting schedule, next meeting date, and possible agenda items
26. Review of invoices
27. Adjourn

Next scheduled meetings: Tuesday, March 4, 2025 (Regular meeting)
Tuesday, April 8, 2025 (Regular meeting)
Tuesday, May 6, 2025 (Regular meeting)
Tuesday, June 10, 2025 (Regular meeting)

[Join the meeting in Microsoft TEAMS](#)

Meeting ID: 276 735 360 911

Passcode: xb6gU3gW

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

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

**Jefferson County
Finance Committee Minutes
January 7, 2025**

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

1. Call to order – Finance Committee Chair Richard Jones called the meeting to order at 8:30 a.m.

2. Roll call (establish a quorum) – Finance Committee members present were Richard Jones, George Jaeckel, Walt Christensen, Russell Kutz, and David Drayna. Staff in attendance included Interim County Administrator Michael Luckey, Corporation Counsel Danielle Thompson, Finance Director Marc DeVries; Assistant Finance Director, Tammy Worzalla; Budget Analyst, Morgan Toutant; County Treasurer, Kelly Stade; Planning and Zoning Director, Matt Zangl; Human Resources Director, Terri Palm; County Sheriff, Travis Maze; Chief Deputy, Don Hunter; Paralegal, Sarana Stolar; and Human Resources Coordinator, Jessica Tucker. Members of the public included John Donohue.

3. Certification of compliance with the Open Meetings Law – Interim County Administrator Luckey certified compliance with the Open Meetings Law.

4. Approval of the agenda - No changes were made to the agenda.

5. Approval of minutes for Finance Committee for December 3, 2024 - Motion by Jaeckel/Drayna to approve the minutes from the Finance Committee meeting held on December 3, 2024. The motion passed 4-0 with Jones abstaining.

6. Communications - None.

7. Public comment - None.

8. Discussion and possible action on restructuring in the Sheriff's Department – Finance Director DeVries explained that currently the Sheriff's Department has three captain positions and two of them are filled. Additionally, there is one Chief Deputy position which is funded and filled and one Undersheriff position which is unfunded but filled. Currently the unfunded position is being paid for by the open Jail Captain position. Administration has received a request to fill the Jail Captain position so that cross training can occur between the outgoing Captain (now the Administrative Captain). There are currently approximately 20 unfilled deputy positions in the Sheriff's Department and the funds from the unused health insurance benefits are proposed to cover the additional cost of overlapping the Undersheriff and Jail Captain positions until mid-May. DeVries explained that this approach will work but it is unusual, however he believes it is in the County's best interest to support the smooth transition of several top-level positions in the Sheriff's Department. Luckey explained that this transition plan will need further approval from the Human Resources Committee and ultimately from the County Board of Supervisors to fund the Undersheriff position and temporarily keep the Chief Deputy position funded until mid-May.

Motion by Jaeckel/Drayna to approve the transition plan as explained to the Committee. The motion passed 5-0.

9. Discussion and possible action on eliminating a vacant, full-time Program Assistant position and creating a full-time Zoning/On-site Waste Management Technician in the Planning and Zoning Department – Planning and Zoning Director Zangl explained the changes to the position and corresponding funding. All but approximately \$2,600 of the increase in cost for the new position will be funded by additional fees or fee increases. The remaining \$2,600 will be absorbed by the Planning and Zoning Department. Motion by Jaeckel/Kutz to approve the changes to the positions in the Planning and Zoning Department and forward the resolution to the County Board of Supervisors. The motion passed 5-0.

10. Discussion and possible action on review of 2025 insurance coverages and rates – Finance Director DeVries explained the various insurance coverages and rates. The increase for 2025 is 2.0%, which was realized mainly due to an increase in the auto damage insurance deductible from \$5,000 to \$10,000. No action was taken.

11. Discussion and possible action on status of Courthouse/Sheriff/Jail Improvement project and 2021A and 2022A bond funds – Luckey and DeVries updated the Committee on the financial status of the Courthouse/Sheriff/Jail improvement project. No action was taken.

12. Discussion and possible action on update on American Rescue Plan Act funding – DeVries provided an update on the status of ARPA funds and remaining project allocations. No action was taken.

13. Discussion and possible action on determining the disposition of foreclosed properties, setting minimum bids for the sale of foreclosed properties, and considering offers to purchase on foreclosed properties – No action was taken.

14. Convene in closed session pursuant to Section 19.85 (1)(e) Wis. Stats. For deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, for the purpose of discussion and possible action on setting minimum bids, selling and considering offers to purchase on tax foreclosed properties and other county owned properties and pursuant to section 19.85 (1)(g) Wis. Stats. To confer with legal counsel concerning strategy to be adopted by Jefferson County with respect to litigation in which it is or is likely to become involved for the purpose of discussion and possible action on claims against Jefferson County – The Committee did not convene in closed session.

15. Reconvene in open session – The Committee did not convene in closed session.

16. Discussion and possible action on review of 2024 projections of budget vs, actual revenues and expenditures – No action was taken.

17. Review of financial statements and department update for November 2024 - Finance Department - The Committee reviewed the Finance Department's financial statements for November 2024. No action was taken.

24. Review of financial statements and department update for November 2024 - Treasurer's Office - The Committee reviewed the Treasurer's Office financial statements for November 2024. No action was taken.

25. Review of financial statements and department update for November 2024 - Child Support The Committee reviewed the Child Support financial statements for November 2024. No action was taken.

26. Update on contingency fund balance – DeVries reported the current balance of 2024 contingency funds as \$429,999.38 for the general contingency, \$653,650 for other contingency funds, and \$300,000 for vested benefits and 2025 contingency funds as \$500,000 for general contingency and \$300,000 for vested benefits. No action was taken.

27. Discussion of funding for projects related to the new Highway facilities and sale of old Highway facilities - No action was taken.

28. Set future meeting schedule, next meeting date, and possible agenda items - The next scheduled meeting is set for February 4, 2025, at 8:30 a.m.

29. Review of invoices - Motion by Jaeckel/Drayna to approve invoices totaling \$6,809,832.06. The motion passed 5-0.

30. Adjourn - Motion by Jaeckel/Christensen to adjourn at 9:23 a.m. The motion passed 5-0.

Respectfully submitted,

Marc DeVries, Finance Director
Jefferson County

Resolution No. 2024-_____

Eliminating Two Filled, Seasonal On-Site Caretaker Positions and Creating a Part-Time Building & Grounds Worker Role at Jefferson County Fair Park

Executive Summary

The Jefferson County Fair Park Director has recommended changes to the staffing structure at the Fair Park. Based on operational needs and staffing efficiencies observed during the 2024 season, the Director proposes eliminating the on-site caretaker position and adding a 19-hour-per-week part-time Building & Grounds Worker Maintenance I (Grade 2) position. This change is cost-neutral and aims to enhance operational flexibility, reduce redundancy, and better align staffing resources with the demands of Fair Park's events and operations. The on-site caretaker positions have been filled by two long-term individuals who have returned annually for the past eight years, establishing an expectation of continued employment. Consequently, this change will be considered a layoff.

This resolution seeks formal approval to eliminate the two seasonal caretaker positions and create the part-time Building and Grounds Worker I position and to integrate it into the county's staffing plan at the Fair Park. This resolution was supported by the Human Resources Committee at their meeting on January 21, 2025, and is forwarded to the County Board for consideration and approval.

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

WHEREAS, the Jefferson County Fair Park's on-site caretaker positions have historically provided overnight oversight, grounds maintenance, janitorial support, and event assistance; and

WHEREAS, recent operational experience has demonstrated that the overnight, on-site component of this position is no longer essential, and current staff scheduling has proven effective in meeting the operational needs of the Fair Park; and

WHEREAS, the on-site caretaker positions' redundancy in coverage creates inefficiencies in staff utilization and payroll expenditure; and

WHEREAS, the addition of a part-time 19-hour-per-week Building & Grounds Worker Maintenance I (Grade 2) position would provide greater scheduling flexibility, ensure adequate event coverage, and more efficiently allocate staff resources; and

WHEREAS, the proposed staffing adjustment has been confirmed as cost-neutral, with savings from the elimination of the on-site caretaker position offsetting the cost of the new part-time position; and

WHEREAS, this staffing change will result in the layoff of two long-term individuals who have served in the on-site caretaker role for eight years, establishing an expectation of continued employment; and

WHEREAS, the elimination of the on-site caretaker position may result in a one-time unemployment insurance (UI) cost of up to \$8,000 for the first year, which requires consideration as part of this staffing change;

WHEREAS, the Fair Park Director recommends eliminating the on-site caretaker position effective March 2025 and hiring a part-time Building & Grounds Worker Maintenance I position by April 2025 to support the upcoming event season;

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board of Supervisors authorizes the elimination of the two seasonal on-site caretaker positions and the creation of one Building & Grounds Maintenance I position at the Jefferson County Fair Park effective March 2025.

BE IT FURTHER RESOLVED that the Jefferson County Board of Supervisors acknowledges the contributions of Christine and Curt Kreklow during their tenure as on-site caretakers and directs the Fair Park Director to formally notify them of this staffing change, ensuring ample notice and support as they transition from this role.

Fiscal Note: The elimination of the two seasonal, on-site caretaker positions and the creation of a 19-hour-per-week part-time Building & Grounds Worker Maintenance I (Grade 2) position result in a cost-neutral adjustment. However, potential unemployment insurance (UI) costs are estimated at \$4,000 per individual for a total of \$8,000 in the first year. The Fair Park Director believes that the efficiencies of the new part-time position will provide ample savings to cover any potential unemployment expenses. No additional tax increase is required. This is a budget amendment. County Board approval requires a two-thirds vote of the entire membership of the County Board (20 votes of the 30-member County Board).

Ayes _____ Noes _____ Abstain _____ Absent _____ Vacant _____

Referred by
Human Resources

01-14-2024

REVIEWED: Corporation Counsel _____ Finance Director _____

RESOLUTION NO. 2024-

Accepting bids for a low step minivan at Jefferson County Human Services

Executive Summary

Jefferson County Human Services was awarded a grant from the Department of Transportation (DOT) to purchase a low step minivan for the Transportation program. The DOT grant will fund 80% of the purchase price, and the County will match 20%.

The County posted a Request for Bid seeking bids for the minivan. Three bids were received for this van, the lowest responsible bid from Rock County Honda for the amount of \$41,238.

The Human Services Board considered this resolution at its meeting on February 11, 2025, and recommended forwarding it to the County Board for approval.

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

WHEREAS, Jefferson County is in need of new vehicles to continue operating its Transportation program at the Human Services Department,

WHEREAS, Jefferson County received three bids to provide this vehicle as a response to an RFB issued in November from:

| | |
|------------------------------|-------------|
| Rock County Honda | \$41,238.00 |
| Out the Mud Hauling | \$47,493.25 |
| One Nation Distribution, LLC | \$48,989.00 |

WHEREAS, the Human Services Board recommends awarding the bid to Rock County Honda.

NOW, THEREFORE, BE IT RESOLVED that the Department of Human Services is authorized to execute a contract with One Nation Distribution, LLC to provide a low step minivan for \$41,238.

Fiscal Note: The costs for the purchase and the grant revenue from the Department of Transportation have been included in the 2025 Human Services carryover request. The purchase of the lowstep minivan would be contingent on the funding being approved.

Ayes _____ Noes _____ Abstain _____ Absent _____ Vacant _____

Requested by
Human Services Board

DATE

REVIEWED: Administrator _____ ; Corp. Counsel _____ ; Finance Director _____

RESOLUTION NO. 2024-__

Raising the asset capitalization threshold from \$5,000 to \$10,000

Executive Summary

The term capital assets is used to describe assets that are used in operations that have useful lives extending beyond a single year. Accounting standards require governments to allocate the cost of a capital asset over its useful life under the full accrual basis of accounting. The government must select a cost threshold over which these capital assets will be recorded. Jefferson County, like almost all other state and local governments, has historically followed guidance issued by the U.S. Office of Management and Budget (OMB) when selecting its capitalization threshold. On February 10, 1998, Jefferson County approved a resolution that adopted a capitalization threshold of \$5,000 as recommended by the OMB.

Effective October 1, 2024 the OMB recommended capitalization threshold has risen from \$5,000 to \$10,000. The Finance Committee met on February 4, 2025 and voted unanimously to adopt this recommendation effective on January 1, 2026. This allows the County adequate time to communicate this change for the 2026 budget process.

WHEREAS, Resolution No. 97-89 adopted February 10, 1998, established a fixed asset capitalization level of \$5,000 as recommended by U.S. Office of Management & Budget (OMB) under OMB Circular A-87, and

WHEREAS, effective October 1, 2024 the OMB has revised the guidance on its recommended capitalization threshold from \$5,000 to \$10,000,

NOW, THEREFORE, BE IT RESOLVED that all Jefferson County departments shall use the fixed asset capitalization level of \$10,000 as recommended by the U.S. Office of Management and Budget effective for the 2026 budget year.

Fiscal Note: Increasing the capitalization threshold will increase the County's operating budget and reduce the capital budget. Traditional methods for funding the capital budget have been tax levy related to net new construction, debt issuance and carryforward funds. These methods would likely be replaced by a combination of property tax levy, revenue growth in other general-purpose revenues such as sales tax or shared revenue, and a reduction of operating expenses. Capital requests funded by general purpose revenue for items with a cost between \$5,000 and \$10,000 were \$34,500 for 2025, \$44,927 for 2024 and \$14,800 for 2023.

AYES _____ NOES _____ ABSENT _____

Requested by
Finance Committee

02-11-25

RESOLUTION NO. 2024-_____

Denying Claim for damages by Charter Spectrum

Executive Summary

A claim has been made against Jefferson County for damages. The claim has been reviewed by the County’s insurance carrier, WMMIC, and was recommended for disallowance based on the finding that the County has no liability for this claim and is not legally responsible for the alleged damages. This resolution formally denies the claim filed against Jefferson County and directs the Corporation Counsel to give the claimant notice of disallowance. The Finance Committee considered this resolution on February 04, 2025, and recommended forwarding to the County Board for approval.

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

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

| <u>Claimant</u> | <u>Date of Loss</u> | <u>Claim Filed</u> | <u>Description</u> | <u>Alleged Damages</u> |
|------------------|---------------------|--------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| Charter Spectrum | 11/04/2024 | 01/07/2025 | Charter Spectrum alleges damage to one cable pedestal at W1943 Cty Rd CW, Watertown, WI during regular mowing operations by a Jefferson County highway employee. | \$1,008.13 |

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

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

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

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

Strategic Plan Reference: None

Referred By:
Finance Committee

02-11-2025

REVIEWED: Corporation Counsel: ; Finance Director:

JEFFERSON COUNTY ARPA FUNDS

TOTAL - \$16,465,385

| Amount Committed | Amount Spent | Unspent | Expected Completion | Project Description |
|------------------|--------------|-----------|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 25 | 25 | - | Completed | 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 |
| 111,591 | 96,017 | 15,574 | Completed | 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. |
| 132,708 | 120,998 | 11,710 | Completed | Hire an additional full time staff person to assist those veterans that were negatively impacted by COVID-19. |
| 154,465 | 152,182 | 2,283 | Completed | 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 |
| 314,255 | 336,942 | (22,687) | Completed | Technology purchases to support remote work for COVID mitigation or operational recovery |
| 100,000 | 104,096 | (4,096) | Completed | 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 | 1,426,586 | (425,819) | Completed | 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 | 111,963 | (13,056) | 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 | 190,510 | 10,421 | Completed | Recruitment and Retention Specialist |
| 325,000 | 325,000 | - | Completed | Interurban Trail Grant Match |
| 425,000 | - | 425,000 | Completed | Highway projects (bridge) match - reallocated to building |
| 88,568 | 89,570 | (1,002) | Completed | Strategic communications research and planning |
| 25,000 | 26,602 | (1,602) | Completed | Fair Park stage deposit |
| 20,582 | 19,931 | 651 | Completed | District Attorney Axon Software |
| 158,000 | 155,525 | 2,475 | Completed | Clean Water initiatives |
| 16,465,385 | 16,465,385 | - | | Total committed/spent to date |

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

As of January 30, 2025

| | <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 | 5,000,766.97 | 43,670,600.97 | 43,677,876.91 | (7,275.94) |
| MIS Building Demolition & Parking Lot Construction | Future Project Below | Future Project Below | | | | |
| Construction Contingency | 3,750,000.00 | 5,750,000.00 | (4,855,231.84) | 894,768.16 | - | 894,768.16 |
| BC#1 Site Work-Site Utilities | 300,000.00 | - | | - | | |
| Sub-Total | 42,719,834.00 | 44,419,834.00 | 145,535.13 | 44,565,369.13 | 43,677,876.91 | 887,492.22 |
| Design Fees (Including \$19k Reimburseables Allowance) | 2,757,801.00 | 2,641,000.00 | 214,202.00 | 2,855,202.00 | 2,811,553.43 | 43,648.57 |
| 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 | 497,237.88 | (347,237.88) |
| Temporary Office Space | 300,000.00 | 300,000.00 | (14,743.92) | 285,256.08 | 496,496.66 | (211,240.58) |
| 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 | 346,348.30 | (301,792.65) |
| Private Utility Relocations | 150,000.00 | 150,000.00 | - | 150,000.00 | - | 150,000.00 |
| Security/Cameras/Access | Included in Construction Costs | - | | - | | |
| Temporary/Interim Workspace Construction (Within Bldg) | 100,000.00 | 100,000.00 | - | 100,000.00 | 7,787.00 | 92,213.00 |
| Terrazo Repairs @ Doors (Removal/Patching of 38 Openings) | 70,000.00 | 70,000.00 | (70,000.00) | - | - | - |
| Full Terrazo Repairs (Crack Repair & Refinishing) | 140,000.00 | 140,000.00 | (140,000.00) | - | 876.00 | (876.00) |
| Final Building Cleaning | 50,000.00 | 50,000.00 | - | 50,000.00 | 5,602.00 | 44,398.00 |
| Jail Rec Yard Buildout - added to Construction Costs via CO | 150,000.00 | 150,000.00 | (150,000.00) | - | - | - |
| Markup/Bond | - | - | (3,668.96) | (3,668.96) | - | (3,668.96) |
| Issue costs | - | - | - | - | 229,164.00 | (229,164.00) |
| Investment advisor fees | - | - | - | - | 13,000.62 | (13,000.62) |
| Replace roof | - | - | 702,000.00 | 702,000.00 | 705,434.15 | (3,434.15) |
| **Potential Levy Funded Items** | | | | | | |
| Asbestos Abatement/Consulting | 581,840.00 | 581,840.00 | - | 581,840.00 | 614,147.77 | (32,307.77) |
| Audio-Visual/Information Technology/Telecommunications | 1,000,000.00 | 1,000,000.00 | 1,426,062.00 | 2,426,062.00 | 2,490,767.03 | (64,705.03) |
| Fixtures, Furnishings, & Equipment (Including Exterior) | 1,000,000.00 | 1,000,000.00 | 850,000.00 | 1,850,000.00 | 2,142,060.37 | (292,060.37) |
| Paving of East Lot/MIS Bldg Demo & Parking Lot | 350,000.00 | 350,000.00 | - | 350,000.00 | 22,788.97 | 327,211.03 |
| Sub-Total | 4,481,840.00 | 4,481,840.00 | 2,709,666.87 | 6,977,304.87 | 7,590,127.27 | (612,822.40) |
| Total | 49,959,475.00 | 51,542,674.00 | 2,855,202.00 | 54,397,876.00 | 54,079,557.61 | 318,318.39 |
| Funding Sources: | | | | | | |
| Series 2021A General Obligation Bonds | (8,000,000.00) | (8,000,000.00) | | (8,000,000.00) | | |
| Series 2022A General Obligation Bonds | (28,000,000.00) | (28,000,000.00) | | (28,000,000.00) | | |
| American Rescue Plan Act (ARPA) funding | (8,355,000.00) | (8,355,000.00) | (475,000.00) | (8,830,000.00) | | |
| Designated Carryover from 2021 | (2,635,000.00) | (2,635,000.00) | | (2,635,000.00) | | |
| Working Capital/Fund Balance | (2,969,475.00) | (2,969,475.00) | (1,100,000.00) | (4,069,475.00) | | |
| Interest earned on bond proceeds | | | (400,000.00) | (400,000.00) | | |
| Additional ARPA funding/PILT | | | (100,000.00) | (100,000.00) | | |
| Bug Tussel bond guarantee fee | | | (216,000.00) | (216,000.00) | | |
| Jail Assessment fees | | | (150,000.00) | (150,000.00) | | |
| Designated Carryover from 2023 | | | (2,000,000.00) | (2,000,000.00) | | |
| Difference between project costs and funding sources | - | 1,583,199.00 | (1,585,798.00) | (2,599.00) | | |

Change orders and funding sources

| | <u>Amount</u> | <u>Contingency</u> | <u>Interest on bonds</u> | <u>Bug Tussel fee</u> | <u>ARPA - PILT</u> | <u>ARPA - additional</u> | <u>Jail assessment</u> | <u>Settlement</u> |
|------------------------------------------|---------------|--------------------|--------------------------|-----------------------|--------------------|--------------------------|------------------------|-------------------|
| Original budget | | 5,750,000.00 | - | - | - | - | - | - |
| Additional funding sources | | - | 400,000.00 | 216,000.00 | 100,000.00 | 475,000.00 | 150,000.00 | 50,000.00 |
| 1 Earthwork - \$300,000 budgeted | 432,010.58 | (132,010.58) | - | - | - | - | - | - |
| 2 Single Ply Membrane (SRS) | 69,919.60 | (69,919.60) | - | - | - | - | - | - |
| 3 Parking lot lights | (31,542.30) | 31,542.30 | - | - | - | - | - | - |
| 4 A/V work | 346,653.97 | (346,653.97) | - | - | - | - | - | - |
| 5 Cast stone/IMP panels | 206,058.89 | (206,058.89) | - | - | - | - | - | - |
| 6 Value engineering | (106,050.00) | 106,050.00 | - | - | - | - | - | - |
| 7 COC/CS work | 74,742.05 | (74,742.05) | - | - | - | - | - | - |
| 8 Temporary heat | 4,389.09 | (4,389.09) | - | - | - | - | - | - |
| 9 NE earthwork | 13,720.25 | (13,720.25) | - | - | - | - | - | - |
| 10 1000 KW generator | 2,961.73 | (2,961.73) | - | - | - | - | - | - |
| 11 Plumbing work | 2,444.71 | (2,444.71) | - | - | - | - | - | - |
| 12 Jail recreation yard | 182,080.47 | (32,080.47) | - | - | - | - | (150,000.00) | - |
| 13 Increase sump basin size | 7,772.58 | (7,772.58) | - | - | - | - | - | - |
| 14 Jail recreation yard | 215,436.25 | (215,436.25) | - | - | - | - | - | - |
| 15 delete VAV | (5,881.41) | 5,881.41 | - | - | - | - | - | - |
| 16 Boiler upsize/louvers | 116,166.01 | (116,166.01) | - | - | - | - | - | - |
| 17 Earthwork/plumbing | 47,681.95 | (47,681.95) | - | - | - | - | - | - |
| 18 Earthwork/AT&T | 17,928.06 | (17,928.06) | - | - | - | - | - | - |
| 19 Plumbing work | 15,393.69 | (15,393.69) | - | - | - | - | - | - |
| 20 Electric work for satellite offices | 211,512.00 | (211,512.00) | - | - | - | - | - | - |
| 21 LEC roof | 16,930.79 | (16,930.79) | - | - | - | - | - | - |
| 22 Owner allowances | 26,605.61 | - | - | - | - | - | - | - |
| 23 Plumbing work (Monona) | (3,962.81) | 3,962.81 | - | - | - | - | - | - |
| 24 Owner allowances | 5,898.50 | - | - | - | - | - | - | - |
| 25 Drywall and Steel Studs | (14,544.00) | 14,544.00 | - | - | - | - | - | - |
| 26 Demo/Masonry/Electric | 27,180.62 | (27,180.62) | - | - | - | - | - | - |
| 27 MC cable credit | (35,602.50) | 35,602.50 | - | - | - | - | - | - |
| 28 Reuse 5" sanitary sewer | 36.07 | (36.07) | - | - | - | - | - | - |
| 29 Concrete/plumbing/HVAC | 12,656.65 | (12,656.65) | - | - | - | - | - | - |
| 30 Owner allowances | 24,840.06 | - | - | - | - | - | - | - |
| 31 Floor drains | 1,508.77 | (1,508.77) | - | - | - | - | - | - |
| 32 CCAP changes | 19,273.64 | (19,273.64) | - | - | - | - | - | - |
| 33 TP dispensers | (2,061.41) | 2,061.41 | - | - | - | - | - | - |
| 34 Steel plate masonry reinforcing | 2,483.20 | (2,483.20) | - | - | - | - | - | - |
| 35 Plumbing work | (9,366.35) | 9,366.35 | - | - | - | - | - | - |
| 36 Owner allowances | 21,988.38 | - | - | - | - | - | - | - |
| 37 Fuel tank enclosure/hose bib | 63,891.26 | (63,891.26) | - | - | - | - | - | - |
| 38 Demo hearing room wall | 6,459.22 | (6,459.22) | - | - | - | - | - | - |
| 39 Jail threshold speakers | 10,489.34 | (10,489.34) | - | - | - | - | - | - |
| 40 Additional bentonite grout | 9,616.02 | (9,616.02) | - | - | - | - | - | - |
| 41 Replace exterior faucet | 537.84 | (537.84) | - | - | - | - | - | - |
| 42 Door/hardware changes | 1,470.98 | (1,470.98) | - | - | - | - | - | - |
| 43 Owner allowances | 15,885.38 | - | - | - | - | - | - | - |
| 44 Steel plate masonry reinforcing | 73,384.20 | (73,384.20) | - | - | - | - | - | - |
| 45 Roof conditions consultant | 5,669.64 | (5,669.64) | - | - | - | - | - | - |
| 46 Detention hardware | 2,326.11 | (2,326.11) | - | - | - | - | - | - |
| 47 LEC restroom - ADA | 38,390.74 | (38,390.74) | - | - | - | - | - | - |
| 48 HVAC work | 50,557.64 | (50,557.64) | - | - | - | - | - | - |
| 49 Room signage | 16,932.96 | (16,932.96) | - | - | - | - | - | - |
| 50 Gun Cabinet | 1,781.53 | (1,781.53) | - | - | - | - | - | - |
| 51 Steel framing for rooftop AHUs | 72,632.27 | (72,632.27) | - | - | - | - | - | - |
| 52 Detention door locksets | 19,924.87 | (19,924.87) | - | - | - | - | - | - |
| 53 Misc steel | 1,050.70 | (1,050.70) | - | - | - | - | - | - |
| 54 Masonry/Duct work | 12,396.30 | (12,396.30) | - | - | - | - | - | - |
| 55 Sanitary replacement | 15,982.56 | (15,982.56) | - | - | - | - | - | - |
| 56 Terrazzo | 309,645.30 | (99,645.30) | - | - | - | - | - | - |
| 57 Plumbing/Masonry | 25,989.34 | (25,989.34) | - | - | - | - | - | - |
| 58 Basement improvements | 82,845.30 | (82,845.30) | - | - | - | - | - | - |
| 59 Owner allowances | 27,379.20 | - | - | - | - | - | - | - |
| 60 Steel/Masonry | 26,844.25 | (26,844.25) | - | - | - | - | - | - |
| 61 Plumbing | 2,244.71 | (2,244.71) | - | - | - | - | - | - |
| 62 ROD countertops | 6,954.41 | (6,954.41) | - | - | - | - | - | - |
| 63 Duct relocation | 2,679.07 | (2,679.07) | - | - | - | - | - | - |
| 64 Roller hangers above LL caged area | 2,594.66 | (2,594.66) | - | - | - | - | - | - |
| 65 Extend west wall of MIS server room | 2,110.77 | (2,110.77) | - | - | - | - | - | - |
| 66 Storm sewer | 95,349.74 | (95,349.74) | - | - | - | - | - | - |
| 67 Changes to detention hardware | 13,409.47 | (13,409.47) | - | - | - | - | - | - |
| 68 Sanitary sewer connection | 3,767.97 | (3,767.97) | - | - | - | - | - | - |
| 69 Landscaping | 20,634.93 | (20,634.93) | - | - | - | - | - | - |
| 70 Planters credit | (15,150.00) | 15,150.00 | - | - | - | - | - | - |
| 71 Fire protection at LEC | 10,978.29 | (10,978.29) | - | - | - | - | - | - |
| 72 Changes to green roof | 33,460.64 | (33,460.64) | - | - | - | - | - | - |
| 73 Changes to UPS | 21,008.86 | (21,008.86) | - | - | - | - | - | - |
| 74 Adjustments to server walls | 1,172.42 | (1,172.42) | - | - | - | - | - | - |
| 75 Landscaping | 4,778.66 | (4,778.66) | - | - | - | - | - | - |
| 76 Site utilities | 13,706.99 | (13,706.99) | - | - | - | - | - | - |
| 77 Terazzo in lobby area | 1,918.31 | (1,918.31) | - | - | - | - | - | - |
| 78 Plumbing | 1,260.81 | (1,260.81) | - | - | - | - | - | - |
| 79 County board room floor prep | 12,244.33 | (12,244.33) | - | - | - | - | - | - |
| 80 Flush existing water lateral | 1,560.45 | (1,560.45) | - | - | - | - | - | - |
| 81 Reinstall wire partitions | 7,602.51 | (7,602.51) | - | - | - | - | - | - |
| 82 various changes | 26,004.98 | (26,004.98) | - | - | - | - | - | - |
| 83 Lower floor drains at receiving cells | 3,836.63 | (3,836.63) | - | - | - | - | - | - |
| 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) | - | - | - | - | - | - |

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> | <u>Settlement</u> |
|--------------------------------------------|---------------|--------------------|--------------------------|-----------------------|--------------------|--------------------------|------------------------|-------------------|
| 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) | - | - | - | - | - | - |
| 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) | - | - | - | - | - | - |

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> | <u>Settlement</u> |
|------------------------------|---------------|--------------------|--------------------------|-----------------------|--------------------|--------------------------|------------------------|-------------------|
| 182 Poke troughs | 7,839.70 | (7,839.70) | - | - | - | - | - | - |
| 183 LEC generator room demo | 5,843.26 | (5,843.26) | - | - | - | - | - | - |
| 184 Huber lockset | 2,949.25 | (2,949.25) | - | - | - | - | - | - |
| 185 Door frame replacement | 3,536.19 | (3,536.19) | - | - | - | - | - | - |
| 186 Courts Door | 13,539.92 | (13,539.92) | - | - | - | - | - | - |
| 187 Change outlet | 530.55 | (530.55) | - | - | - | - | - | - |
| 188 Water damage deductible | 50,000.00 | - | - | - | - | - | - | (50,000.00) |
| Subtotal - Maas Construction | 5,000,766.97 | (4,168,169.84) | - | - | - | - | (150,000.00) | (50,000.00) |
| 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 | 7,128,828.97 | (4,855,231.84) | (400,000.00) | (216,000.00) | (100,000.00) | (475,000.00) | (150,000.00) | (50,000.00) |
| Net contingency remaining | | 894,768.16 | | | | | | |

01/30/2025
11:21:01

Jefferson County
FLEXIBLE PERIOD REPORT

FROM 2024 01 TO 2024 12

| ACCOUNTS FOR: | ORIGINAL APPROP | TRANFRS/ ADJSTMTS | REVISED BUDGET | ACTUALS | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|-------------------------------------------|-----------------|-------------------|----------------|-------------|--------------|------------------|----------|
| 100 General Fund | | | | | | | |
| 12201 Finance | | | | | | | |
| 12201 411100 General Property Taxes | -633,817 | 0 | -633,817 | -633,816.72 | | .01 | 100.0% |
| 12201 412100 Sales Taxes From County | -160 | 0 | -160 | -178.33 | | 18.33 | 111.5% |
| 12201 424001 22218 Federal Grants | -50,000 | -25,000 | -75,000 | -69,194.62 | | -5,805.38 | 92.3% |
| 12201 451004 Garnishment Fees | 0 | 0 | 0 | -105.00 | | 105.00 | .0% |
| 12201 451005 Child Support Fees | -700 | 0 | -700 | -602.80 | | -97.20 | 86.1% |
| 12201 451312 Emp Payroll Charges | -60 | 0 | -60 | .00 | | -60.00 | .0% |
| 12201 699999 Budgetary Fund Balance | 0 | -15,000 | -15,000 | .00 | | -15,000.00 | .0% |
| TOTAL Finance | -684,737 | -40,000 | -724,737 | -703,897.47 | | -20,839.24 | % |
| 12202 Dental Insurance Allocation | | | | | | | |
| 12202 451026 Retiree Ins Premium Recovery | -20,000 | 0 | -20,000 | -20,589.20 | | 589.20 | 102.9% |
| 12202 451032 Cobra Premium Recovery | -3,000 | 0 | -3,000 | -548.40 | | -2,451.60 | 18.3% |
| 12202 451043 County Board Premiums | -1,000 | 0 | -1,000 | .00 | | -1,000.00 | .0% |
| 12202 451045 Employee Premiums | -470,000 | 0 | -470,000 | .00 | | -470,000.00 | .0% |
| TOTAL Dental Insurance Allocation | -494,000 | 0 | -494,000 | -21,137.60 | | -472,862.40 | % |
| TOTAL General Fund | -1,178,737 | -40,000 | -1,218,737 | -725,035.07 | | -493,701.64 | % |
| TOTAL REVENUES | -1,178,737 | -40,000 | -1,218,737 | -725,035.07 | | -493,701.64 | |

01/30/2025
11:21:57

Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 1
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FROM 2024 01 TO 2024 12

| ACCOUNTS FOR: | ORIGINAL | TRANFRS/ | REVISED | ACTUALS | ENCUMBRANCES | AVAILABLE | PCT |
|--------------------------------------------|----------|----------|---------|------------|--------------|-----------|--------|
| 100 General Fund | APPROP | ADJSTMTS | BUDGET | | | BUDGET | USED |
| 12201 Finance | | | | | | | |
| 12201 511110 Salary-Permanent Regular | 237,284 | 0 | 237,284 | 242,250.55 | | -4,966.68 | 102.1% |
| 12201 511210 Wages-Regular | 185,230 | 0 | 185,230 | 191,040.26 | | -5,810.61 | 103.1% |
| 12201 511220 Wages-Overtime | 2,126 | 0 | 2,126 | 1,684.63 | | 441.65 | 79.2% |
| 12201 511330 Wages-Longevity Pay | 660 | 0 | 660 | 660.00 | | .00 | 100.0% |
| 12201 512141 Social Security | 31,182 | 0 | 31,182 | 31,465.66 | | -283.78 | 100.9% |
| 12201 512142 Retirement (Employer) | 29,722 | 0 | 29,722 | 30,068.89 | | -347.17 | 101.2% |
| 12201 512144 Health Insurance | 65,832 | 0 | 65,832 | 62,310.72 | | 3,520.96 | 94.7% |
| 12201 512145 Life Insurance | 160 | 0 | 160 | 192.12 | | -31.68 | 119.7% |
| 12201 512151 HSA Contribution | 2,907 | 0 | 2,907 | .00 | | 2,907.22 | .0% |
| 12201 512153 HRA Contribution | 0 | 0 | 0 | 2,875.87 | | -2,875.87 | .0% |
| 12201 512173 Dental Insurance | 4,344 | 0 | 4,344 | 3,560.71 | | 783.29 | 82.0% |
| 12201 521213 Accounting & Auditing | 26,456 | 0 | 26,456 | 23,341.93 | | 3,114.07 | 88.2% |
| 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 | 25,000 | 75,000 | 69,294.82 | | 5,705.18 | 92.4% |
| 12201 531311 Postage & Box Rent | 2,600 | 0 | 2,600 | 2,978.76 | | -378.76 | 114.6% |
| 12201 531312 Office Supplies | 2,600 | 0 | 2,600 | 4,153.18 | | -1,553.18 | 159.7% |
| 12201 531313 Printing & Duplicating | 1,400 | 0 | 1,400 | 112.70 | | 1,287.30 | 8.1% |
| 12201 531324 Membership Dues | 1,150 | 0 | 1,150 | 787.16 | | 362.84 | 68.4% |
| 12201 532325 Registration | 3,425 | 0 | 3,425 | 2,095.00 | | 1,330.00 | 61.2% |
| 12201 532332 Mileage | 100 | 0 | 100 | 136.99 | | -36.99 | 137.0% |
| 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 | 306.92 | | -106.92 | 153.5% |
| 12201 535242 Maintain Machinery & Equip | 1,000 | 0 | 1,000 | 1,134.71 | | -134.71 | 113.5% |
| 12201 571004 IP Telephony Allocation | 602 | 0 | 602 | 646.04 | | -44.04 | 107.3% |
| 12201 571005 Duplicating Allocation | 14 | 0 | 14 | 31.48 | | -17.48 | 224.9% |
| 12201 571009 MIS PC Group Allocation | 13,799 | 0 | 13,799 | 12,633.56 | | 1,165.44 | 91.6% |
| 12201 571010 MIS Systems Grp Alloc(ISIS) | 4,625 | 0 | 4,625 | 4,531.88 | | 93.12 | 98.0% |
| 12201 591519 Other Insurance | 4,569 | 0 | 4,569 | 4,033.13 | | 535.84 | 88.3% |
| TOTAL Finance | 684,737 | 40,000 | 724,737 | 710,210.78 | | 14,525.93 | % |
| 12202 Dental Insurance Allocation | | | | | | | |
| 12202 599951 Year End Alloc | 0 | 0 | 0 | 5,648.78 | | -5,648.78 | .0% |

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FROM 2024 01 TO 2024 12

| ACCOUNTS FOR: 100 General Fund | ORIGINAL APPROP | TRANFRS/ ADJSTMTS | REVISED BUDGET | ACTUALS | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|--------------------------------------------|--------------------|----------------------|-------------------|------------|--------------|---------------------|-------------|
| 12202 599982 Retiree Dental Claims | 12,000 | 0 | 12,000 | 14,308.80 | | -2,308.80 | 119.2% |
| 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 | .00 | | 24,000.00 | .0% |
| 12202 599989 Employee Dental Claims | 450,300 | 0 | 450,300 | .00 | | 450,300.00 | .0% |
| 12202 599992 Administrative Dental Retiree | 1,700 | 0 | 1,700 | 1,180.02 | | 519.98 | 69.4% |
| TOTAL Dental Insurance Allocation | 494,000 | 0 | 494,000 | 21,137.60 | | 472,862.40 | % |
| TOTAL General Fund | 1,178,737 | 40,000 | 1,218,737 | 731,348.38 | | 487,388.33 | % |
| TOTAL EXPENSES | 1,178,737 | 40,000 | 1,218,737 | 731,348.38 | | 487,388.33 | |

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| ACCOUNTS FOR: | ORIGINAL APPROP | TRANFRS/ ADJSTMTS | REVISED BUDGET | ACTUALS | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|--------------------------------------------|-----------------|-------------------|----------------|---------------|--------------|------------------|----------|
| 100 General Fund | | | | | | | |
| 13201 County Treasurer | | | | | | | |
| 13201 411100 General Property Taxes | 1,527,071 | 0 | 1,527,071 | 1,527,070.68 | | - .06 | 100.0% |
| 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 | -3,880.58 | | -119.42 | 97.0% |
| 13201 418100 Interest on Taxes | -235,000 | 0 | -235,000 | -324,233.12 | | 89,233.12 | 138.0% |
| 13201 441030 Ag Use Conversion Penalty | -15,000 | 0 | -15,000 | -16,467.97 | | 1,467.97 | 109.8% |
| 13201 451007 Treasurers Fees | -400 | 0 | -400 | -402.50 | | 2.50 | 100.6% |
| 13201 481001 Interest & Dividends | -1,500,000 | 0 | -1,500,000 | -3,128,966.09 | | 1,628,966.09 | 208.6% |
| 13201 481004 Fair Market Value Adjustment | 0 | 0 | 0 | -318,049.03 | | 318,049.03 | .0% |
| 13201 486004 Miscellaneous Revenue | 0 | 0 | 0 | -181.11 | | 181.11 | .0% |
| TOTAL County Treasurer | -287,329 | 0 | -287,329 | -2,326,331.47 | | 2,039,002.09 | % |
| 13202 Tax Deed Expense | | | | | | | |
| 13202 451030 Foreclosure Reimbursement | 0 | 0 | 0 | -22,018.94 | | 22,018.94 | .0% |
| 13202 482002 Rent Of County Property | -3,000 | 0 | -3,000 | .00 | | -3,000.00 | .0% |
| 13202 482002 13202 Rent Of County Property | 0 | 0 | 0 | -55,000.00 | | 55,000.00 | .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 | -77,018.94 | | 40,018.94 | % |
| TOTAL General Fund | -324,329 | 0 | -324,329 | -2,403,350.41 | | 2,079,021.03 | % |
| TOTAL REVENUES | -324,329 | 0 | -324,329 | -2,403,350.41 | | 2,079,021.03 | |

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FROM 2024 01 TO 2024 12

| ACCOUNTS FOR: | ORIGINAL APPROP | TRANFRS/ ADJSTMTS | REVISED BUDGET | ACTUALS | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|------------------------------------------|-----------------|-------------------|----------------|------------|--------------|------------------|----------|
| 100 General Fund | | | | | | | |
| 13201 County Treasurer | | | | | | | |
| 13201 511110 Salary-Permanent Regular | 84,344 | 0 | 84,344 | 84,859.28 | | -515.28 | 100.6% |
| 13201 511210 Wages-Regular | 64,861 | 0 | 64,861 | 69,367.18 | | -4,505.93 | 106.9% |
| 13201 511220 Wages-Overtime | 67 | 0 | 67 | 18.07 | | 49.39 | 26.8% |
| 13201 511330 Wages-Longevity Pay | 201 | 0 | 201 | .00 | | 201.00 | .0% |
| 13201 512141 Social Security | 10,630 | 0 | 10,630 | 10,492.94 | | 137.28 | 98.7% |
| 13201 512142 Retirement (Employer) | 10,400 | 0 | 10,400 | 10,396.41 | | 3.22 | 100.0% |
| 13201 512144 Health Insurance | 37,376 | 0 | 37,376 | 32,636.86 | | 4,738.79 | 87.3% |
| 13201 512145 Life Insurance | 9 | 0 | 9 | 23.10 | | -13.74 | 246.8% |
| 13201 512151 HSA Contribution | 1,551 | 0 | 1,551 | .00 | | 1,550.52 | .0% |
| 13201 512153 HRA Contribution | 0 | 0 | 0 | 1,214.67 | | -1,214.67 | .0% |
| 13201 512173 Dental Insurance | 2,318 | 0 | 2,318 | 2,104.52 | | 213.88 | 90.8% |
| 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 | 707.54 | | 1,292.46 | 35.4% |
| 13201 531311 Postage & Box Rent | 7,000 | 0 | 7,000 | 6,064.44 | | 935.56 | 86.6% |
| 13201 531312 Office Supplies | 2,901 | 0 | 2,901 | 1,880.67 | | 1,020.18 | 64.8% |
| 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 | 261.41 | | 238.59 | 52.3% |
| 13201 571004 IP Telephony Allocation | 482 | 0 | 482 | 516.83 | | -34.83 | 107.2% |
| 13201 571005 Duplicating Allocation | 23 | 0 | 23 | .00 | | 23.00 | .0% |
| 13201 571009 MIS PC Group Allocation | 10,353 | 0 | 10,353 | 9,478.56 | | 874.44 | 91.6% |
| 13201 571010 MIS Systems Grp Alloc(ISIS) | 1,942 | 0 | 1,942 | 1,903.39 | | 38.61 | 98.0% |
| 13201 591519 Other Insurance | 1,531 | 0 | 1,531 | 1,417.46 | | 113.58 | 92.6% |
| 13201 593256 Bank Charges | 1,500 | 0 | 1,500 | 1,172.60 | | 327.40 | 78.2% |
| TOTAL County Treasurer | 287,329 | 0 | 287,329 | 281,433.31 | | 5,896.07 | % |
| 13202 Tax Deed Expense | | | | | | | |
| 13202 521212 Legal | 0 | 0 | 0 | 10.00 | | -10.00 | .0% |

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| 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 | 762.28 | | -162.28 | 127.0% |
| 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 | 15,829.21 | | -15,829.21 | .0% |
| 13202 593742 Uncollected Taxes | 5,000 | 0 | 5,000 | 4,201.01 | | 798.99 | 84.0% |
| TOTAL Tax Deed Expense | 37,000 | 0 | 37,000 | 50,934.59 | | -13,934.59 | % |
| TOTAL General Fund | 324,329 | 0 | 324,329 | 332,367.90 | | -8,038.52 | % |
| TOTAL EXPENSES | 324,329 | 0 | 324,329 | 332,367.90 | | -8,038.52 | |

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ACCOUNTS FOR:
100 General Fund

| | ORIGINAL APPROP | TRANFRS/ ADJSTMTS | REVISED BUDGET | ACTUALS | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|-----------------------------------------|-----------------|-------------------|----------------|---------------|--------------|------------------|----------|
| 11301 Child Support | | | | | | | |
| 11301 411100 General Property Taxes | -124,210 | 0 | -124,210 | -124,210.44 | | .06 | 100.0% |
| 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 | -3,039.85 | | -1,160.15 | 72.4% |
| 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 | -804.71 | | -195.29 | 80.5% |
| 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 | -12,308.94 | | -691.06 | 94.7% |
| 11301 455003 Non-IVD Service Fees | -735 | 0 | -735 | -840.00 | | 105.00 | 114.3% |
| TOTAL Child Support | -1,310,868 | 0 | -1,310,868 | -1,022,922.93 | | -287,945.12 | % |
| TOTAL General Fund | -1,310,868 | 0 | -1,310,868 | -1,022,922.93 | | -287,945.12 | % |
| TOTAL REVENUES | -1,310,868 | 0 | -1,310,868 | -1,022,922.93 | | -287,945.12 | |

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FROM 2024 01 TO 2024 12

| ACCOUNTS FOR: | ORIGINAL | TRANFRS/ ADJSTMTS | REVISED | ACTUALS | ENCUMBRANCES | AVAILABLE | PCT |
|------------------------------------------|----------|----------------------|---------|------------|--------------|------------|--------|
| 100 General Fund | APPROP | | BUDGET | | | BUDGET | USED |
| 11301 Child Support | | | | | | | |
| 11301 511110 Salary-Permanent Regular | 309,764 | 0 | 309,764 | 330,379.98 | | -20,615.58 | 106.7% |
| 11301 511210 Wages-Regular | 554,338 | 0 | 554,338 | 513,438.70 | | 40,899.27 | 92.6% |
| 11301 511220 Wages-Overtime | 3,203 | 0 | 3,203 | 1,202.57 | | 2,000.50 | 37.5% |
| 11301 511330 Wages-Longevity Pay | 1,343 | 0 | 1,343 | 1,342.50 | | .00 | 100.0% |
| 11301 512141 Social Security | 63,742 | 0 | 63,742 | 61,287.26 | | 2,454.77 | 96.1% |
| 11301 512142 Retirement (Employer) | 61,106 | 0 | 61,106 | 56,616.50 | | 4,489.48 | 92.7% |
| 11301 512144 Health Insurance | 159,907 | 0 | 159,907 | 118,923.61 | | 40,983.63 | 74.4% |
| 11301 512145 Life Insurance | 257 | 0 | 257 | 322.91 | | -66.04 | 125.7% |
| 11301 512151 HSA Contribution | 7,074 | 0 | 7,074 | .00 | | 7,074.23 | .0% |
| 11301 512153 HRA Contribution | 0 | 0 | 0 | 4,365.29 | | -4,365.29 | .0% |
| 11301 512173 Dental Insurance | 10,159 | 0 | 10,159 | 7,052.98 | | 3,106.22 | 69.4% |
| 11301 521255 Paper Service | 9,000 | 0 | 9,000 | 6,914.48 | | 2,085.52 | 76.8% |
| 11301 521256 Genetic Tests | 6,000 | 0 | 6,000 | 4,228.00 | | 1,772.00 | 70.5% |
| 11301 521296 Computer Support | 2,150 | 0 | 2,150 | 1,657.88 | | 492.12 | 77.1% |
| 11301 529160 Interpreter Fee | 2,400 | 0 | 2,400 | 2,320.00 | | 80.00 | 96.7% |
| 11301 531003 Notary Public Related | 60 | 0 | 60 | 40.00 | | 20.00 | 66.7% |
| 11301 531303 Computer Equipmt & Software | 12,050 | 0 | 12,050 | 10,485.72 | | 1,564.28 | 87.0% |
| 11301 531310 Postage Special | 300 | 0 | 300 | 215.96 | | 84.04 | 72.0% |
| 11301 531311 Postage & Box Rent | 21,000 | 0 | 21,000 | 18,163.79 | | 2,836.21 | 86.5% |
| 11301 531312 Office Supplies | 2,000 | 0 | 2,000 | 2,274.34 | | -274.34 | 113.7% |
| 11301 531313 Printing & Duplicating | 3,200 | 0 | 3,200 | 2,804.41 | | 395.59 | 87.6% |
| 11301 531314 Small Items Of Equipment | 1,400 | 0 | 1,400 | 246.81 | | 1,153.19 | 17.6% |
| 11301 531321 Publication Of Legal Notice | 900 | 0 | 900 | 1,192.00 | | -292.00 | 132.4% |
| 11301 531324 Membership Dues | 2,076 | 0 | 2,076 | 2,229.16 | | -153.16 | 107.4% |
| 11301 531326 Advertising | 400 | 0 | 400 | 743.25 | | -343.25 | 185.8% |
| 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 | 544.73 | | 205.27 | 72.6% |
| 11301 532334 Commercial Travel | 1,425 | 0 | 1,425 | .00 | | 1,425.00 | .0% |
| 11301 532335 Meals | 1,080 | 0 | 1,080 | 339.63 | | 740.37 | 31.4% |
| 11301 532336 Lodging | 4,002 | 0 | 4,002 | 1,836.00 | | 2,166.00 | 45.9% |
| 11301 532339 Other Travel & Tolls | 210 | 0 | 210 | .00 | | 210.00 | .0% |
| 11301 532340 Contracted Extraditions | 8,700 | 0 | 8,700 | 2,188.00 | | 6,512.00 | 25.1% |
| 11301 533225 Telephone & Fax | 200 | 0 | 200 | 50.79 | | 149.21 | 25.4% |
| 11301 535242 Maintain Machinery & Equip | 4,000 | 0 | 4,000 | 2,547.20 | | 1,452.80 | 63.7% |
| 11301 571004 IP Telephony Allocation | 3,132 | 0 | 3,132 | 3,359.42 | | -227.42 | 107.3% |
| 11301 571005 Duplicating Allocation | 91 | 0 | 91 | 90.84 | | .16 | 99.8% |
| 11301 571009 MIS PC Group Allocation | 29,580 | 0 | 29,580 | 27,081.59 | | 2,498.41 | 91.6% |

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FROM 2024 01 TO 2024 12

| 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 | 9,973.21 | | 203.79 | 98.0% |
| 11301 591519 Other Insurance | 9,172 | 0 | 9,172 | 8,237.42 | | 934.14 | 89.8% |
| TOTAL Child Support | 1,310,868 | 0 | 1,310,868 | 1,206,781.83 | | 104,086.22 | % |
| TOTAL General Fund | 1,310,868 | 0 | 1,310,868 | 1,206,781.83 | | 104,086.22 | % |
| TOTAL EXPENSES | 1,310,868 | 0 | 1,310,868 | 1,206,781.83 | | 104,086.22 | |

**Jefferson County
Contingency Fund
For the Year Ended December 31, 2025**

| Ledger Date | Description | General (599900) | Other (599908) | Vested Benefits (599909) | Authority |
|-------------------------------|--------------------|-----------------------------|---------------------------|-----------------------------------------|------------------|
| 1-Jan-25 | Tax Levy | 500,000.00 | 0.00 | 300,000.00 | |
| Total amount available | | 500,000.00 | 0.00 | 300,000.00 | |
| Net | | 500,000.00 | 0.00 | 300,000.00 | |