

Finance Committee Agenda
Jefferson County
Jefferson County Courthouse, Room C2063
311 S. Center Ave.
Jefferson, WI 53549

Date: Thursday March 6, 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. Public Comment (Members of the public who wish to address the Committee on specific agenda items must register their request at this time)
6. Shared agenda item with Human Resources Committee in Room C2063: Discussion and possible action on live compensation management software solution and demonstration by GovInvest
7. Approval of minutes for Finance Committee for February 4, 2024
8. Communications
9. Discussion and possible action on authorizing year-end requests to carry over budget appropriations from fiscal year 2024 to fiscal year 2025 and amending the 2025 budget
10. Discussion and possible action on authorizing contingency fund transfer to offset fiscal year 2024 departmental deficits
11. Discussion and possible action on status of Courthouse/Sheriff/Jail improvement project and 2021A and 2022A bond funds
12. Discussion and possible action on determining the disposition of foreclosed properties, setting minimum bids for the sale of foreclosed properties, and considering offers to purchase on foreclosed properties
13. 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
14. Reconvene in open session for action on closed session items if necessary
15. Update on contingency fund balance
16. Discussion of funding for projects related to the new highway facilities and sale of old highway facilities
17. Set future meeting schedule, next meeting date, and possible agenda items
18. Review of invoices
19. Adjourn Finance Committee

Next scheduled meetings: Wednesday, April 9, 2025 (Regular meeting)
 Tuesday, May 6, 2025 (Regular meeting)
 Tuesday, June 10, 2025 (Regular meeting)
 Monday, July 7, 2025 (Regular meeting)

Join Zoom Meeting

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

Meeting ID: 876 9775 4337

Passcode: Meet2022

Dial by your location: 1 312 626 6799

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
February 4, 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; Human Services Director, Brent Ruehlow; Administrative Services Division Manager, Brian Belford; Human Resources Director, Terri Palm; County Sheriff, Travis Maze; Chief Deputy, Don Hunter; and Paralegal, Sarana Stolar. 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 January 7, 2025 - Motion by Jaeckel/Christensen to approve the minutes from the Finance Committee meeting held on January 7, 2025. The motion passed 5-0.

6. Communications - None.

7. Public comment - None.

8. Discussion and possible action on County response to pause in federal grant funding – Finance Director DeVries explained that on January 27, 2025 the US Office of Management and Budget issued a memo that effectively halted all federal payments with some exclusions. Since that time a federal judge has issued a stay on the order. This raised a question about what the County would do if federal payments were frozen again in the future. Discussion ensued about potential courses of action, with the Committee agreeing that it would support a plan for continuing status quo operations and determining the future of County programs methodically on a case by case basis as needed. No action was taken.

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 – The fiscal impact of the elimination of the two seasonal positions and creation of the new Building and Grounds Worker role is expected to be cost neutral with the exception of possible unemployment claims from the current employees. The Fair Park will be

expected to absorb any potential costs arising from this action. Motion by Jaeckel/Christensen to approve the resolution and forward to the County Board of Supervisors. The motion passed 5-0.

10. Discussion and possible action on update on position restructuring in the Sheriff's Department – Interim County Administrator Luckey explained that the transition plan approved by the Finance Committee at the previous meeting contained some date specific actions that may need adjustment depending on how quickly the Jail Captain/Administrator position could be filled. Chief Deputy Hunter has agreed to delay his retirement until early June to ensure a smooth transition. This would be funded by the vacancy in the current Jail Captain/Administrator position until it is filled and then with funding coming from vacant deputy positions thereafter. Motion by Jaeckel/Christensen to approve the adjusted transition plan as explained to the Committee. The motion passed 5-0.

11. Discussion and possible action on accepting bids for a low-step minivan at Jefferson County Human Services – Administrative Services Division Manager Bellford explained that the van was budgeted in 2024 and had been bid in 2024 with only one bid response coming from a questionable bidder. The bid was re-released and the County received 3 responses the second time, however this pushed the project timeline back to 2025. The Human Services department is requesting preliminary permission to carry forward the funding for the van from 2024 to 2025. Motion by Christensen/Drayna to approve the carryforward of funds and purchase of the van from the lowest responsible bidder and forward the resolution to the County Board of Supervisors. The motion passed 5-0.

12. Discussion and possible action on raising the asset capitalization threshold from \$5,000 to \$10,000 – Finance Director DeVries explained that the County had adopted a resolution in 1998 that established a \$5,000 capitalization threshold based on guidance from the OMB at that time. OMB has changed its guidance effective October 1, 2024 which raised its threshold for capitalization from \$5,000 to \$10,000. DeVries recommends that the County follows this guidance. This action is expected to reduce the capital budget and increase the operating budget. Historically this impact has been less than \$50,000 in any given year. This will also reduce some recordkeeping requirements. Motion by Jaeckel/Kutz to approve the resolution and forward to the County Board of Supervisors. The motion passed 5-0.

13. Discussion and possible action on claim for damages by Charter Spectrum – Motion by Jaeckel/Christensen to deny the claim from Charter Spectrum and forward the resolution to the County Board of Supervisors. The motion passed 5-0.

14. Discussion and possible action on update on American Rescue Plan Act funding and reclassifying ARPA funding – DeVries provided the final update on the status of ARPA funds. DeVries explained that the bridge project on Highway D had not incurred the budgeted expenses and requested permission to reclassify these funds to the building project, and use the fund balance originally committed to the building project for the bridge. Motion by Jaeckel/Christensen to approve the reclassification. The motion passed 5-0.

15. 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. The project is slightly over budget and

a plan for funding the remainder of the project will be presented to the Committee at the next meeting. No action was taken.

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 – No action was taken.

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 – Motion by Jones/Jaeckel to convene in closed session. The motion passed 5-0 by roll call vote.

18. Reconvene in open session – Motion by Jones/Jaeckel to reconvene into open session. The motion passed 5-0.

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

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

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

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

23. Update on contingency fund balance – DeVries reported the current balances of 2025 contingency funds are \$500,000 for general contingency and \$300,000 for vested benefits. No action was taken.

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

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

26. Review of invoices - Motion by Jaeckel/Drayna to approve invoices totaling \$7,854,163.12. The motion passed 5-0.

27. Adjourn - Motion by Jaeckel/Christensen to adjourn at 9:51 a.m. The motion passed 5-0.

Respectfully submitted,

Marc DeVries, Finance Director
Jefferson County

RESOLUTION NO. 2024-_____

Authorizing year-end requests to carry over budget appropriations from fiscal year 2024 to fiscal year 2025 and amending the 2025 budget

Executive Summary

At year end, departments are requested to submit carryover requests for funds that are unspent. If the County Administrator approves the request, it is reviewed by the Finance Committee and acted on by the County Board for approval. There is a total of \$46,773,757.21 proposed to be carried over from fiscal year 2024 to fiscal year 2025, and of this amount, \$21,935,422.21 requires County Board approval. The Finance Committee recommends that funds of \$21,935,422.21 be carried over from fiscal year 2024 to fiscal year 2025.

The Finance Committee considered this resolution at its March 6, 2025 meeting and recommended forwarding to the County Board for approval.

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

WHEREAS, at the close of each fiscal year, it may be desirable to carry over funds in some accounts so that they can be used in the next budget year, and

WHEREAS, the Finance Committee has reviewed the collective requests of all departments to carry over the funds designated in the various accounts below, more particularly set forth in the attached schedule, as follows:

<u>Fund</u>	<u>Requested</u>	<u>Amount</u>
Governmental funds	Non-spendable	\$ 3,210,135.33
Governmental funds	Spendable, restricted	4,205,340.87
Governmental funds	Spendable, committed	<u>7,479,005.45</u>
Governmental funds	Total	<u>\$ 14,894,481.65</u>
Proprietary funds	Capital net position	\$ 21,628,199.67
Proprietary funds	Restricted net position	0.00
Proprietary funds	Non-restricted net position	<u>10,251,075.89</u>
Proprietary funds	Total	<u>\$ 31,879,275.56</u>

WHEREAS, the Finance Committee recommends certain funds be designated as non-lapsing for fiscal year 2025 in the amounts listed above, and

NOW, THEREFORE, BE IT RESOLVED that the funds in the accounts identified in the Finance Committee minutes of March 6, 2025, and referenced above, totaling \$46,773,757.21, are designated as non-lapsing in the 2024 budget and carried over to the 2025 departmental budgets which are hereby amended in the respective amounts.

BE IT FURTHER RESOLVED the appropriations for operational costs, projects and plans through fund balance, proceeds from sale of County property and opioid settlement funds as provided in the Executive Summary and the attachment hereto hereby amends the 2024 budget accordingly.

Fiscal Note: The committed, restricted, and non-restricted amounts disclosed above require Board approval to be carried forward into the 2025 budget. This resolution authorizes the Finance Director to make the necessary budget adjustments to enact the resolution. As a budget amendment, this resolution requires twenty (20) of thirty (30) affirmative votes for passage.

Explanation of governmental funds: Non-spendable funds are funds that include prepaid items, deposits, and inventory accounts. Spendable, restricted funds are funds that are legally restricted by statutes, contracts, or funding source. Spendable, committed funds are funds that are spendable at the discretion of the County Board.


Explanation of proprietary funds (Highway): Capital net position represents items that are depreciated along with land (which is not depreciated). Restricted net position relates to municipal deposits for subsequent year work by the County. Non-restricted net position includes both required items and discretionary items.

Ayes _____ Noes _____ Abstain _____ Absent _____ Vacant _____

Requested by
Finance

Committee

03-11-2025

REVIEWED: Corporation Counsel: _____; Finance Director: 

Fund Balance Policy Application

For Budget Year 2026

	General Fund		Health Department
Audited fund balance, 12/31/24	\$ 41,637,191		
Unadjusted fund balance, 12/31/24		41,637,191	918,186
Add: Transfer from Human Services			
Less non-spendable fund balances:			
Inventory	(246,438)		
Deposits held by WMMIC (\$783,000-not included in policy)	-		
Delinquent property taxes	(1,113,113)		
RLF receivable	(330,711)		
Prepaid expenditures	<u>(1,137,380)</u>	(2,827,642)	(21,317)
Less restricted fund balances			
Other restricted fund balances by departments	<u>(1,888,565)</u>	(1,888,565)	-
Less committed fund balances			
Liability insurance claims outstanding (including IBNR)	<u>(1,208,157)</u>	(1,208,157)	
Less assigned fund balances			
Fund balance applied against 2025 tax levy	-		
Fund balance applied against 2025 tax levy-Health	-		-
Current year projected use of fund balance	(2,463,980)		
Other assigned fund balances by departments	(5,758,814)		-
Fund balance assigned for 2025 MIS budget	<u>-</u>	(8,222,794)	
Vested holiday pay	(19,967)		
Vested sick pay reserve	(1,182,319)		
Elected sick pay reserve	(76,322)		
Vested vacation pay reserve	(2,951,322)		
Vested comp pay reserve	<u>(99,222)</u>	(4,329,152)	
Add loss/(subtract gain) on unrealized market value of investments		<u>424,632</u>	
Unassigned fund balance, 12/31/24		23,585,513	896,869
Working Capital			
Total budgeted expenditures (2025 budget)	106,394,312		1,910,245
Working capital (required two month minimum)	(17,732,385)		(318,374)
Working capital (three months goal)	<u>(8,866,193)</u>	(26,598,578)	<u>(159,187)</u>
Unassigned fund balance less working capital 12/31/23		<u>(3,013,065)</u>	419,308
Net "available" unassigned fund balance		(3,013,065)	419,308

* 10% of the total vested benefits calculated at \$300,000 have been included in the contingency fund - vested benefits account which is equal to the approximate amount of vested benefits paid annually.

**JEFFERSON COUNTY
CARRYOVER REQUESTS - 2024 TO 2025**

Note: When it states "as for 2025 budget" this is what is in the 2025 budget that was estimated as carryover, there may be another line item to adjust that amount to actual.							
Bus Unit	Acct #	Proj	Explanation	Non-Spendable	Restricted	Assigned	Total
11001	130*		Long-term receivables and delinquent property taxes	1,443,823.72			
11001	1610*		Inventory	246,438.10			
11001	1620*		Prepaid assets	1,136,579.58			
11002	599908		Strategic Plan Initiatives			500,000.00	
11002	599908		Organizational projects - FEC			32,250.00	
11003	699700		Revolving Loan Fund carryover			588,391.29	3,947,482.69
11101	521219		EMS planning			50,000.00	
11101	521219		Live Local Development Fund			2,000,000.00	
11101	521219		Remediation for Highway site			200,000.00	
11101	521219		Emergency response			13,664.52	
11102	521219		Restructure ATC/DTC			70,000.00	2,333,664.52
11201	594822		Replace jail door operator system			23,285.00	23,285.00
11603	699700		Historical Commission restricted funds carried forward from 2024		5,581.10		5,581.10
11705	699700		Adjust beginning carryover to actual amount		(6.50)		
11705	699700		Budgeted carryover for 2025		0.00		(6.50)
11901	699701		JCEDC vested benefit reserve budgeted for 2025		20,386.48		
11901	699701		Adjust beginning vested benefit carryover to actual amount		29,642.10		
11901	699700		Budgeted operating carryover for 2025		401,904.01		
11901	699700		Adjust beginning operating carryover to actual amount		(108,547.31)		343,385.28
12101	521219		Feasibility study			30,000.00	
12101	521219		Capital carryforward			90,000.00	
12103	699800		Adjust beginning carryover to actual amount		35,409.56		
12103	699800		Budgeted carryover for 2025		0.00		155,409.56
12201	521219		Munis upgrade support			9,000.00	9,000.00
12301	521219		Assistance with Personnel Ordinance			7,880.00	7,880.00
12401	485200	24411	Rock Lake Watershed Project restricted donation		4,958.56		
12401	various	24411	Rock Lake Watershed Project restricted donation		(4,958.56)		
12404	699700	24403	Adjust beginning carryover to actual amount		1,925.00		
12404	699700	24403	Budgeted carryover for 2025		0.00		
12404	699700	24404	Adjust beginning carryover to actual amount		24,664.50		
12404	699700	24404	Budgeted carryover for 2025		79,831.88		
12405	699700	24405	Adjust beginning carryover to actual amount		2,800.00		
12405	421001	24405	Adjust for new grants		22,000.00		
12405	various	24405	Expense for 2025		(22,000.00)		
12405	421004		DATCP grant		35,000.00		
12405	593701		DATCP grant		(35,000.00)		
12407	699800		Adjust beginning carryover to actual amount			71,748.22	
12407	699800		Farmland Preservation capital per 2025 budget			506,608.67	687,578.27
12503	594819		Carry forward NG911 funds from 2024		5,000.00		
12503	699700		Adjust beginning carryover to actual amount		51,217.02		
12503	699700		Budgeted carryover for 2025		339,292.19		395,509.21

**JEFFERSON COUNTY
CARRYOVER REQUESTS - 2024 TO 2025**

Note: When it states "as for 2025 budget" this is what is in the 2025 budget that was estimated as carryover, there may be another line item to adjust that amount to actual.							
Bus Unit	Acct #	Proj	Explanation	Non-Spendable	Restricted	Assigned	Total
12801	699700	28115	Light Up the Night ride carryover		3,355.79		
12801	531349	28115	Light Up the Night ride carryover		(3,355.79)		
12802	699800		Carol Liddle estate funds, budgeted carryover for 2025		0.00		
12802	699800		Adjust beginning carryover to actual amount		69,475.40		
12802	481099		Interest earned on restricted donation		363.17		
12802	593399		Disburse donations to Endowment Fund		(69,838.57)		
12803	699700		Carlin Weld funds, budgeted carryover for 2025		0.00		
12803	699700		Adjust beginning carryover to actual amount		4,989.83		
12804	699700		Korth Park, budgeted carryover for 2025		0.00		
12804	699700		Adjust beginning carryover to actual amount		19,678.85		
12804	699700	28120	Capital land carryforward for Trieloff			146,393.48	
12804	699700	28122	Korth Park Trail Improvements		16,997.00		
12805	594821		Carnes East Vault Restroom			(30,000.00)	
12805	699700		Carnes Park Development funds per 2025 budget			182,292.58	
12805	699700		Adjust beginning carryover to actual amount			0.00	
12805	699700	28151	Henessy Memorial			5,000.00	
12805	699700	28152	Hovel Memorial			1,050.00	
12805	699700	28153	Carnes East Building Restoration			10,000.00	
12805	699700	28154	Mary Adams future land acquisition/improvements to birding			10,000.00	
12805	699700	28155	Linton Memorial			881.29	
12805	699700	28156	Mason Memorial			22,436.00	
12806	699700		Improvements to Parks building/Project Dove infrastructure			167,228.36	
12807	699700		Remaining Garman Nature Preserve, budgeted carryover for 2025		0.00		
12807	699700		Adjust beginning carryover to actual amount		322,423.84		
12807	593399		Disburse donations to Endowment Fund		(258,971.72)		
12808	699700		Glacial Heritage Trail, budgeted carryover for 2025			0.00	
12808	699700		Adjust beginning carryover to actual amount		14,762.42		
12808	594821		Holtzhueter State Park parking lot resurface			(10,000.00)	
12808	594821		Holtzhueter State Park GHA improvements		(4,762.42)		
12810	699700	28102	Jefferson County Community Foundation Donation MTB Trail		7,334.83		
12810	699800	28102	Mountain bike park		3,625.83		
12810	594821	28101	Interurban Trail Phase III seed funds			121,474.47	
12811	699700		Remaining Dog Park funds per 2025 budget			0.00	
12811	699700		Adjust beginning carryover to actual amount			12,449.56	
12813	699700		Flood Mitigation Property Management Plan			35,000.00	
12827	699700		Boat launch fees restricted for boat launch maintenance/improvements			3,357.49	803,641.69
12902	699700		Adjust beginning carryover to actual amount		11,739.96		
12902	699700		Solid Waste funds per 2025 budget		330,204.13		341,944.09
13101	594818		Tracs software project			7,500.00	
13101	594811		Sheriff squads not utilized in 2024			94,448.64	
13101	594811		Rifles and less lethal for squads, from 2024 BDA carryover not anticipated to be used			20,000.00	
13101	531303		Computer replacements not anticipated			29,000.00	
13103	531303		Tango Tango software, from 2024 BDA carryover not anticipated to be used			7,480.00	
13103	531303		MABAS - Fire/EMS/Law reserve			40,000.00	
13103	531303	90030	Communications upgrade project - ongoing licensing and support			564,795.70	
13106	699700	31602	Jail health fund reserve			69,000.00	
13108	699700		Jail assessment funds restricted by Wisconsin Statutes per 2025 budget		175,729.40		
13108	699700		Adjust beginning carryover to actual amount		27,920.88		
13109	699700	31901	Remaining restricted donations -- K-9 related per 2025 budget		59,376.48		
13109	699700	31901	Adjust beginning carryover to actual amount		(14,073.61)		
13109	699700	31902	Remaining restricted donations -- Community Program per 2025 budget		14,876.09		
13109	699700	31902	Adjust beginning carryover to actual amount		1,303.61		

**JEFFERSON COUNTY
CARRYOVER REQUESTS - 2024 TO 2025**

Note: When it states "as for 2025 budget" this is what is in the 2025 budget that was estimated as carryover, there may be another line item to adjust that amount to actual.							
Bus Unit	Acct #	Proj	Explanation	Non-Spendable	Restricted	Assigned	Total
13109	699700	31904	Remaining restricted donations -- Honor Guard per 2025 budget		2,249.50		
13109	699700	31904	Adjust beginning carryover to actual amount		200.00		
13109	699700	31906	Remaining restricted donations -- Tactical Air Wing per 2025 budget		94.00		
13109	699700	31907	Remaining restricted donations -- Dive Team per 2025 budget		3,539.08		
13109	699700	31907	Adjust beginning carryover to actual amount		0.00		
13109	699700	31908	Remaining restricted donations -- DTF (included in 2025 budget)		724.00		
13109	699700	31908	Adjust beginning carryover to actual amount		0.19		
13110	699700		Funds restricted by source -- Drug Education as per 2025 budget		854.24		
13110	699700		Adjust beginning carryover to actual amount		1,098.77		
13111	699700		Funds restricted by source -- Drug Restitution as per 2025 budget		498.32		
13111	699700		Adjust beginning carryover to actual amount		1,897.88		
13112	699700		Funds restricted by source -- Vehicle Forfeiture per 2025 budget		315.00		
13112	699700		Adjust beginning carryover to actual amount		0.00		
13113	699700		Funds restricted by source -- Drug Task Force - 2025 budget		2,668.10		
13113	699700		Adjust beginning carryover to actual amount		4,769.90		
13114	699700		Funds restricted by source -- Federal Forfeitures per 2025 budget		217,762.50		
13114	699700		Adjust beginning carryover to actual amount		4,661.57		
13115	699700		Funds restricted by source -- CEASE Marijuana per 2025 budget		201.00		
13116	699700		Funds restricted by source -- State Forfeitures per 2025 budget		38,569.27		
13116	699700		Adjust beginning carryover to actual amount		(13,794.04)		1,363,666.47
13301	594813		Upgrade technology in Rooms 8 and 9			8,000.00	
13302	699700		UWEX Program per 2025 budget			988.48	
13302	699700		Adjust beginning carryover to actual amount			(505.89)	
13303	699700		Remaining funds Agricultural program per 2025 budget			7,134.10	
13303	699700		Adjust beginning carryover to actual amount			(3,423.79)	
13303780	699700		Remaining funds Master Gardener Program per 2025 budget			0.00	
13303780	699700		Adjust beginning carryover to actual amount			0.00	
13303781	699700		Pesticide Programs per 2025 budget			7,932.83	
13303781	699700		Adjust beginning carryover to actual amount			70.00	
13303782	699700		Tractor Safety Program per 2025 budget			0.00	
13303782	699700		Adjust beginning carryover to actual amount			0.00	20,195.73
13402	699992		Gift card inventory reserve	800.00			
13402	699992		Budgeted carryover for 2025			0.00	
13402	699992		Adjust beginning carryover to actual amount			36,003.45	36,803.45
				2,827,641.40	1,888,564.71	5,758,814.45	10,475,020.56
24	351300		Prepaid asset reserve (Prepaid Health Ins paid by Employer)	21,316.50			
24	354900		Working capital (3 Month Operating Expense)		477,561.74		
24	351000		Restricted for Health Department services		483,893.76		
4128	421001		ARPA funding carried forward to 2025		34,663.00		
4128	various		Close out ARPA		(34,663.00)		
4122	421001		Drug Free Communities Grant - funding not used in full		31,139.31		
4122	521219		Drug Free Communities Grant - funding not used in full		(31,139.31)		
4101	699700		Greater Watertown Community Health Foundation restricted donations		54.96		
4101	531349		Greater Watertown Community Health Foundation restricted donations		(54.96)		982,772.00

**JEFFERSON COUNTY
CARRYOVER REQUESTS - 2024 TO 2025**

Note: When it states "as for 2025 budget" this is what is in the 2025 budget that was estimated as carryover, there may be another line item to adjust that amount to actual.							
Bus Unit	Acct #	Proj	Explanation	Non-Spendable	Restricted	Assigned	Total
25	353100		Prepaid asset reserve	361,177.43			
61690987	594950	63001	HS reserve		650,000.00		
61169900	594822	65210	WFD lobby security		200,000.00		
61169900	594822	65210	Hillside basement repairs		55,000.00		
61169900	594810	65210	Lueder House furniture		45,000.00		
61169900	594822	65210	Lock system		70,000.00		
61169900	594822	65210	Front desk project		80,000.00		
61169900	594810	65210	Snow blower attachment		6,400.00		
61169900	594810	65210	Intake video equipment		8,198.00		
61169900	594822	65210	Downstairs preschool renovation		100,000.00		
62693000	555402	65155	Meal program contract increase - HDM		45,000.00		
62693000	555421	65154	Meal program contract increase - site		15,000.00		
62081700	594811	65195	DOT Van - Match for new van		8,248.00		
65013000	555506	65175	Birth to three travel increase		18,000.00		
Various			Donations		54,474.66		1,716,498.09
4	699700		Closing costs/other studies related to sale of County property Resolution 2023-81			160,477.00	
4	594808		Repurchase of land CTH W/26			338,714.00	
49001492	various		Remaining budget for Courthouse/Sheriff/Jail improvement project			1,221,000.00	1,720,191.00
				3,210,135.33	4,205,340.87	7,479,005.45	14,894,481.65
				Capital	Restricted	Non-Restricted	Total
5	361100		Capital net position	21,465,455.06			
5	361200		Contributed capital -- state salt shed/brine equipment	162,744.61			
5	3625xx		Road equity, multiple municipalities		0.00		
5	363100		Inventory stabilization			(426,652.93)	
5	363200		Over-recovered fringe benefit pool to be allocated in 2025			2,543,364.50	
5	363250		Under-recovered small tools pool to be allocated in 2025			(21,694.68)	
5	363300		Under-recovered brine pool to be allocated in 2025			(13,713.85)	
5	363260		PBM Reserve			214,998.14	
5	363350		Inventory net position			2,027,103.10	
5	363400		Prepaid asset reserve (Prepaid Health Ins paid by Employer)			837,187.40	
53241	699992		Fixed Asset replacement (machinery operations) - 6 quadaxels			1,493,446.96	
53241	699992		Fixed Asset replacement (machinery operations)			541,623.49	
53311	531562		General Maintenance - CTH G			947,073.91	
53312	531562		Cty Hwy Construction work CTH D/P/V			936,429.34	
53315506	531215		STP - CTH E/F/D - Federal Aid projects			24,822.33	
53111	511110		Administration - staffing and succession plan			195,000.00	
53121	531562		Engineering for future projects			225,000.00	
53191	531562		Supervision staffing change			115,000.00	
53313	531562		Winter maintenance balance for future Winter Maintenance expense			612,088.18	
				21,628,199.67	0.00	10,251,075.89	31,879,275.56
				Total all Funds			46,773,757.21

RESOLUTION NO. 2024-__

Authorizing budget amendments to offset fiscal year 2024 departmental deficits

Executive Summary

At year end, the County Administrator requests a budget transfer from contingency or general funds to offset department deficits. This resolution will authorize transferring \$27,509.76 from the contingency fund to various county departments due to expenditures in excess of appropriations in fiscal year 2024. The Finance Committee considered this resolution at its March 6, 2025 meeting and recommended forwarding to the County Board for approval.

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

WHEREAS, due to circumstances arising after the 2024 budget was adopted, the following transfers of funds from the contingency appropriation account are necessary as indicated to close the accounting books for 2024:

<u>Department</u>	<u>Org Code</u>	<u>Account Number</u>	<u>Deficit Amount</u>	<u>Source</u>
Central Services	11201	599999	\$ 9,451.08	Contingency
Emergency Management	12001	599999	8,674.62	Contingency
Planning and Zoning	12901	599999	1,109.78	Contingency
Treasurer	13201	599999	<u>8,274.28</u>	Contingency
Total			<u>\$ 27,509.76</u>	

WHEREAS, the Finance Committee recommends that the above expenditures in excess of appropriations be funded by increasing budgeted revenue and expenditures by \$27,509.76; and

NOW, THEREFORE, BE IT RESOLVED that the aforementioned increases in revenues and expenditures and transfers of funds are hereby approved and the 2024 budget is amended to reflect the same.

Fiscal Note:

Jefferson County ended the 2024 fiscal year with \$429,999.38 in unallocated contingency funds. This resolution reduces the unallocated contingency budget to \$402,489.62.

Central Services: Staff turnover and subsequent leave payouts overspent the department's budget.

Emergency Management: Staff turnover and subsequent leave payouts overspent the department's budget.

Planning and Zoning: Clean Sweep and Household Hazardous Waste program expenses were higher than expected during 2024.

Treasurer: Unanticipated expenses related to the foreclosure of the Tyson property have caused the Treasurer's department to exceed its budget.

As a budget amendment, this resolution requires twenty 20 out of 30 affirmative votes from the total membership of the County Board for passage.

Ayes _____ Noes _____ Abstain _____ Absent _____ Vacant _____

Requested by
Finance Committee

3-11-2025

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

As of February 27, 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	5,021,280.65	43,691,114.65	44,024,808.88	(333,694.23)
MIS Building Demolition & Parking Lot Construction	Future Project Below	Future Project Below				
Construction Contingency	3,750,000.00	5,750,000.00	(4,875,745.52)	874,254.48	-	874,254.48
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	44,024,808.88	540,560.25
 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	501,200.88	(351,200.88)
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	2,720,671.61	(294,609.61)
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	7,823,994.85	(846,689.98)
 Total	 49,959,475.00	 51,542,674.00	 2,855,202.00	 54,397,876.00	 54,660,357.16	 (262,481.16)
 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)
189 Doors/Frames/Hardware	20,513.68	(20,513.68)	-	-	-	-	-	-
Subtotal - Maas Construction	5,021,280.65	(4,188,683.52)	-	-	-	-	(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	7,149,342.65	(4,875,745.52)	(400,000.00)	(216,000.00)	(100,000.00)	(475,000.00)	(150,000.00)	(50,000.00)
Net contingency remaining		874,254.48						

JEFFERSON COUNTY
Revenues collected through December 31

<u>DEPT NAME</u>	<u>2024 REVISED</u>	<u>2024 ACTUALS</u>	<u>%COLLECTED</u>	<u>2023 REVISED</u>	<u>2023 ACTUALS</u>	<u>%COLLECTED</u>	<u>2022 REVISED</u>	<u>2022 ACTUALS</u>	<u>%COLLECTED</u>
Administration Total	\$ (1,575,656.00)	\$ (1,439,123.54)	91%	\$ (3,253,177.00)	\$ (1,022,534.36)	31%	\$ (1,484,275.00)	\$ (914,793.65)	62%
Capital Projects and Debt Total	(4,061,985.00)	(10,561,016.41)	260%	(12,384,243.00)	(12,273,700.74)	99%	(3,881,718.00)	(5,469,313.74)	141%
Central Services Total	(1,144,211.00)	(1,123,698.46)	98%	(985,653.00)	(1,268,861.54)	129%	(1,004,283.00)	(1,003,489.10)	100%
Child Support Total	(1,310,868.00)	(1,247,141.62)	95%	(1,235,122.00)	(1,249,269.90)	101%	(1,222,816.00)	(1,215,740.58)	99%
Clerk of Courts Total	(1,517,382.00)	(1,443,741.78)	95%	(1,565,383.00)	(1,514,514.04)	97%	(2,326,113.00)	(2,270,796.06)	98%
Corporation Counsel Total	(500,689.00)	(500,688.84)	100%	(488,185.00)	(495,925.54)	102%	(447,736.00)	(447,936.60)	100%
County Board Total	(513,039.00)	(513,140.12)	100%	(485,639.00)	(485,716.33)	100%	(516,744.00)	(516,943.22)	100%
County Clerk Total	(438,109.00)	(453,892.37)	104%	(414,523.00)	(424,854.71)	102%	(429,259.00)	(414,161.09)	96%
Court Support Services Total	(1,807,873.00)	(1,801,880.43)	100%	(1,707,616.00)	(1,519,440.42)	89%	(643,500.00)	(495,005.27)	77%
District Attorney Total	(939,996.00)	(948,150.86)	101%	(1,034,908.00)	(941,444.84)	91%	(1,089,327.00)	(990,210.28)	91%
Economic Development Total	(542,635.00)	(434,674.54)	80%	(487,082.00)	(509,065.57)	105%	(560,776.00)	(443,932.12)	79%
Emergency Management Total	(272,895.00)	(288,625.16)	106%	(256,391.00)	(113,302.37)	44%	(3,711,401.00)	(1,094,622.99)	29%
Fair Park Total	(1,965,507.00)	(1,741,669.18)	89%	(2,008,699.00)	(1,964,962.04)	98%	(2,499,011.00)	(2,211,002.51)	88%
Finance Department Total	(1,203,737.00)	(725,035.07)	60%	(1,160,790.00)	(735,102.51)	63%	(1,031,351.00)	(591,192.21)	57%
General Revenues & Expenditure Total	(49,999.00)	(762,860.03)	1526%	636,379.00)	(327,938.45)	-52%	(102,785.00)	(1,965,880.35)	1913%
Health Department Total	(2,034,802.00)	(2,005,215.79)	99%	(2,047,065.00)	(1,885,366.12)	92%	(2,636,292.00)	(2,038,407.49)	77%
Highway Department Total	(12,872,176.00)	(12,858,959.21)	100%	(13,691,556.00)	(13,835,614.72)	101%	(12,020,106.00)	(12,020,105.89)	100%
Human Resources Total	(753,389.00)	(721,261.34)	96%	(731,756.00)	(704,508.07)	96%	(632,811.00)	(590,788.05)	93%
Human Services Department Total	(40,483,783.00)	(35,336,966.89)	87%	(36,683,238.00)	(37,015,736.14)	101%	(29,983,930.00)	(31,220,666.36)	104%
Internal Service Funds Total	(2,591,004.00)	(2,367,395.95)	91%	(2,433,439.00)	(2,281,910.89)	94%	(2,010,781.00)	(2,053,522.77)	102%
Land & Water Conservation Total	(1,019,812.00)	(773,779.25)	76%	(1,111,126.00)	(1,060,955.65)	95%	(865,073.00)	(707,510.15)	82%
Land Information Total	(728,594.00)	(713,406.11)	98%	(609,521.00)	(617,063.84)	101%	(575,921.00)	(588,617.95)	102%
Library Total	(1,194,080.00)	(1,194,079.92)	100%	(1,179,470.00)	(1,179,470.04)	100%	(1,158,411.00)	(1,158,411.12)	100%
Medical Examiner Total	(397,209.00)	(415,703.16)	105%	(364,329.00)	(357,815.08)	98%	(344,967.00)	(362,573.40)	105%
Parks Department Total	(2,335,427.00)	(2,312,632.80)	99%	(1,357,549.00)	(1,439,476.87)	106%	(2,863,422.00)	(2,495,231.25)	87%
Planning And Zoning Total	(755,318.00)	(822,782.87)	109%	(736,737.00)	(803,312.61)	109%	(660,363.00)	(694,426.88)	105%
Register in Probate Total	-	-		-	-		-	-	
Register Of Deeds Total	(390,105.00)	(367,696.38)	94%	(351,488.00)	(436,500.64)	124%	(354,991.00)	(641,065.20)	181%
Sheriff Department Total	(18,382,021.00)	(18,303,651.62)	100%	(18,275,038.00)	(18,523,032.07)	101%	(15,843,687.00)	(15,899,095.78)	100%
Treasurer Total	(324,329.00)	(2,369,251.15)	731%	(309,068.00)	(2,704,239.66)	875%	(297,493.00)	569,220.35	-191%
UW Extension Total	(331,991.00)	(319,954.71)	96%	(294,381.00)	(292,433.90)	99%	(276,274.00)	(272,270.14)	99%
Veterans Services Total	(302,081.00)	(304,351.34)	101%	(291,193.00)	(296,852.44)	102%	(293,697.00)	(289,393.40)	99%
GRAND TOTAL	\$ (102,740,702.00)	\$ (105,172,426.90)	102%	\$ (107,297,986.00)	\$ (108,280,922.10)	101%	\$ (91,769,314.00)	\$ (90,507,885.25)	99%

JEFFERSON COUNTY
Revenues collected through December 31

DEPT NAME	2024 REVISED	2024 ACTUALS	%SPENT	2023 REVISED	2023 ACTUALS	%SPENT	2022 REVISED	2022 ACTUALS	%SPENT
Administration Total	\$ 3,076,768.00	\$ 1,614,069.38	52%	\$ 3,671,136.00	\$ 1,205,844.93	33%	\$ 1,579,439.00	\$ 1,056,520.07	67%
Capital Projects and Debt Total	23,056,715.00	18,719,072.86	81%	49,331,476.00	39,515,471.76	80%	12,595,536.00	14,432,015.73	115%
Central Services Total	1,366,927.00	1,376,377.08	101%	1,258,368.00	1,054,576.73	84%	1,221,117.00	857,384.10	70%
Child Support Total	1,310,868.00	1,206,806.83	92%	1,235,122.00	1,184,610.96	96%	1,222,815.00	1,177,827.98	96%
Clerk of Courts Total	1,517,381.00	1,492,320.76	98%	1,565,383.00	1,413,203.88	90%	1,614,765.00	1,251,974.21	78%
Corporation Counsel Total	500,690.00	433,001.12	86%	500,187.00	459,519.56	92%	447,736.00	410,868.84	92%
County Board Total	513,039.00	496,804.25	97%	560,639.00	573,710.75	102%	604,244.00	476,412.30	79%
County Clerk Total	437,611.00	421,016.17	96%	453,793.00	411,960.68	91%	429,259.00	392,413.25	91%
Court Support Services Total	1,821,220.00	1,570,920.03	86%	1,707,616.00	1,408,905.88	83%	1,454,715.00	1,274,177.95	88%
District Attorney Total	939,999.00	898,294.60	96%	1,034,908.00	908,221.38	88%	1,089,329.00	985,229.47	90%
Economic Development Total	583,039.00	518,572.73	89%	569,383.00	481,803.42	85%	565,673.00	436,654.62	77%
Emergency Management Total	317,496.00	326,169.16	103%	256,393.00	284,253.37	111%	3,711,401.00	1,112,151.68	30%
Fair Park Total	2,095,509.00	1,851,377.48	88%	2,035,188.00	2,162,632.19	106%	2,562,449.00	2,492,629.33	97%
Finance Department Total	1,218,737.00	732,286.69	60%	1,175,791.00	666,310.29	57%	1,196,993.00	740,337.38	62%
General Revenues & Expenditure Total	1,383,649.00	-	0%	3,114,989.00	-	0%	4,995,683.00	5,099.81	0%
Health Department Total	2,115,196.00	1,940,889.18	92%	1,982,379.00	1,771,818.08	89%	1,885,125.00	1,982,781.14	105%
Highway Department Total	12,872,177.00	12,441,810.40	97%	13,691,556.00	12,384,944.80	90%	12,079,788.00	12,079,787.45	100%
Human Resources Total	761,268.00	642,117.22	84%	881,634.00	666,217.87	76%	679,572.00	535,047.20	79%
Human Services Department Total	41,108,059.00	35,228,652.72	86%	37,639,969.00	37,257,258.46	99%	31,039,831.00	30,940,017.45	100%
Internal Service Funds Total	2,591,003.00	2,516,710.94	97%	2,433,435.00	3,092,087.03	127%	2,030,779.00	2,076,230.07	102%
Land & Water Conservation Total	1,076,096.00	771,100.14	72%	1,206,814.00	1,027,754.55	85%	926,295.00	561,489.39	61%
Land Information Total	757,359.00	635,335.36	84%	647,797.00	594,022.64	92%	548,787.00	521,833.17	95%
Library Total	1,194,080.00	1,193,994.61	100%	1,179,470.00	1,178,952.03	100%	1,158,411.00	1,158,131.56	100%
Medical Examiner Total	407,210.00	377,788.33	93%	364,329.00	383,063.11	105%	344,967.00	345,065.45	100%
Parks Department Total	3,151,260.00	2,228,240.91	71%	1,886,751.00	1,661,453.52	88%	4,014,479.00	3,214,208.76	80%
Planning And Zoning Total	755,387.00	756,495.94	100%	736,740.00	719,236.36	98%	665,951.00	663,316.48	100%
Register in Probate Total	-	-		-	-		-	-	
Register Of Deeds Total	390,105.00	380,217.40	97%	454,444.00	447,726.26	99%	520,382.00	388,775.56	75%
Sheriff Department Total	19,164,512.00	16,847,112.31	88%	19,017,401.00	18,153,389.53	95%	16,959,793.00	16,262,666.80	96%
Treasurer Total	324,329.00	332,603.66	103%	309,066.00	294,826.95	95%	297,493.00	231,408.70	78%
UW Extension Total	350,393.00	254,739.31	73%	302,180.00	277,692.88	92%	295,774.00	245,076.96	83%
Veterans Services Total	303,881.00	280,193.70	92%	298,003.00	294,105.71	99%	293,698.00	263,406.74	90%
Grand Total	\$ 127,461,963.00	\$ 108,485,091.27	85%	\$ 151,502,340.00	\$ 131,935,575.56	87%	\$ 109,032,279.00	\$ 98,570,939.60	90%

December 2024 Budget Variance Report Analysis
Morgan Toutant

A. Revenue Analysis: The month of December is closed and, therefore, the County is through the year 2024. I anticipate seeing 100% collected for department revenue. My horizontal analysis will be based off how the 2024 % Collected compares to 2022 and 2023. My vertical analysis will be based off how relative the 2024 % Collected is to 100%. The departments that are noted below are outliers to what is expected.

1. Administration: Administration is under collected as of December 2024. ARPA funding that was reallocated to other projects is the primary reason for this. County farmland rental fee changes for the Gerner Grain Farm is also a contributing factor. An adjustment to this line item has been made in the 2025 budget.
2. Capital Projects and Debt: Revenue earned from the sale of County farmland for Project Dove as well as the final ARPA fund reallocation are the main driving factors for the high percentage collected in Capital Projects and Debt.
3. Central Services: At 98% collected, Central Services is slightly lower-than-expected as of December. This is due to not yet receiving all federal grant funds for the PSC Rural Energy Startup Program.
4. Child Support: Child Support is under collected at 95% as of December 2024. Lower-than-expected collection in state aid for reimbursement fees is driving this percentage.
5. Clerk of Courts: Under collection in forfeited bonds, circuit court costs as well as psych fee reimbursement is driving this percentage. Circuit court costs and psych fee reimbursements have been adjusted in the 2025 budget to best fit these trends.
6. County Clerk: As of December 2024, County Clerk is over collected at 104%. This is primarily due to the collection of election reimbursements being higher than expected as well as revenue generated by passport and passport photo fees.
7. District Attorney: The District Attorney's office is slightly over collected at 101%. This is due to the Victim Witness state grant revenue fluctuation in 2024. This reimbursement grant is calculated on total program cost throughout the year and can vary from year to year.
8. Economic Development: At 80%, Economic Development is under collected as of December 2024, due to budgeted grant revenue and service fees that were not received.
9. Emergency Management: As of December 2024, Emergency Management is over collected at 106%. An unexpected DNR Municipal Flood Control Grant for Sumner is the driving force for this percentage.

December 2024 Budget Variance Report Analysis
Morgan Toutant

10. Fair Park: As a whole, Fair Park is 89% collected in December. This percentage is best analyzed by isolating the org code data:
 - **Fair Park (12101)**: Fair Park is 90% collected as of December 2024. This is due to under collection in sponsor revenue as well as revenue associated with gate receipts for a 4th of July celebration. These line items have been adjusted in the 2025 budget to better fit the trending data.
 - **Fair Week (12102)**: Fair Week is 86% collected as of December 2024. This is due to lower-than-expected collection in space rental for beverage and other vendors as well as the carnival space rental. In addition, Parking fees, sponsor revenue and reserved seating fees were lower in collection but have been adjusted accordingly in the 2025 budget.
 - **Tourism Grant (12104)**: The Tourism Grant is 99% collected as of December 2024.
11. Finance: At 60%, the Finance Department is under collected. This is due to the annual reallocation of employee dental claims to the departments. Excluding this outlier, Finance is 99% collected.
12. Health: The Health Department is slightly under collected at 99%. This is due to ARPA state aid being lower-than-expected during the 2024 budget process.
13. Human Resources: As of December 2024, Human Resources is under collected at 96%. This is due to lower-than-expected collection in ARPA grant funds for recruitment and retention. These funds were reappropriated for other Countywide needs before December 31st. Additionally, 0% collection in rebates in 2024 is driving this percentage.
14. Human Services: Human Services is under collected at 87%. This is primarily due to TPA provider payment reporting changes by the State of Wisconsin in 2024. Excluding this outlier, Human Services is 98% collected. WPS payment revenue for the CLTS program is driving this percentage.
15. Internal Services Fund: The Internal Services Fund includes Fleet and MIS and is under collected at 91%. Vehicle sales for the fleet program did not take place in 2024, therefore, zero revenue collected for this is causing this low percentage. When this factor is excluded, the Internal Services Fund is 103% collected.
16. Land & Water Conservation: At 76%, Land & Water Conservation is under collected as of December. This is due to not yet receiving the NRCS reimbursement for the PACE program. Other contributing factors are not receiving bonded and unbonded state aid as well as lower than anticipated municipal grant revenue as of December 2024.
17. Land Information: Land Information is slightly under collected at 98%. Lower-than-expected state aid funding driving this percentage.

December 2024 Budget Variance Report Analysis
Morgan Toutant

18. Medical Examiner: The Medical Examiner is over collected at 105%. This is due to higher cremation permits and tissue recovery revenue as of December 2024. The 2025 budget anticipates and addresses these data trends.
19. Parks: The Parks Department is slightly under collected at 99%. This is due to not receiving the Interurban Bike Trail TAP Grant. This anticipated revenue has rolled into 2025.
20. Planning and Zoning: As of December 2024, Planning and Zoning is over collected at 109%. This is mostly due to over collection in deer track park charges. Additionally, receiving increased revenue for private sewage systems and other permits throughout the year is contributing to this percentage.
21. Register of Deeds: The Register of Deeds office is under collected at 94% as of December. Real estate transfer fees are down 146% from 2022 and 64% from 2023. Recording/filing fees are down 17% from 2022 but recovered by 10% since 2023. This is the primary driving force for this overall under collection in 2024.
22. Treasurer: The Treasurer's office is over collected at 731%. Interest & Dividends (132001-481001) is 206% collected due to the continual high rates kept by the Federal Reserve and higher than expected collection in interest on taxes. Unbudgeted collection of foreclosure reimbursements as well as rent of county property for Tyson Cold Storage are also driving this percentage.
23. UW-Extension: UW Extension is under collected at 96%. This is due to a decrease in 4-H annual due collection as well as billable services provided by UW-Extension in 2024. Additionally, zero collection in programming public charges is contributing to this percentage. This line item has been adjusted to fit the trending data in the 2025 budget.
24. Veterans: Veteran Services is slightly over collected at 101% as of December 2024. This is due to receiving more than expected ARPA supplemental grant funding from WDVA in 2024.

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B. Expense Analysis: Like the Revenue Analysis, below are the departments that are outliers to what is expected at this point in the year.

1. Administration: Administration is lower-than-expected at 52%. This is primarily due to unspent funds for the Live Local Development Fund. Reminder that these funds were generated from the sale of County land for Project Dove. Additionally, this low percentage is due to 2024 spending that did not take place for the SCRAM/LIFT Program and the County website upgrade.
2. Central Services: Central Services is slightly overspent at 101%. This is due to a vacation time payout in salaries and wages. Chargebacks by the Parks Department for grounds keeping work for the courthouse project are also contributing to this percentage.
3. Child Support: Child Support is slightly underspent at 92%. This is due to a position that was open for a portion of 2024 as well as the benefits associated with it (this is a shared position with Corporation Counsel). Excluding this factor, Child Support is 99% spent as of December 2024.
4. Clerk of Courts: Compared to 2022 (78%) and 2023 (90%), the Clerk of Courts' budget tracking is at it's highest in 2024 at 98%. This is due to vacancies in employment over the last three years that have now been filled.
5. Corporation Counsel: Corporation Counsel is underspent at 86%. This is due to an open position and the expenses associated with it (this is a shared position with Child Support). Excluding this outlier, Corporation Counsel is 98% spent in December 2024.
6. County Board: As of December 2024, County Board is underspent at 97%. This is primarily due to expenses associated with funding the Rock River Free Clinic. The annual cost continues to trend lower than anticipated during the budget process. This has been adjusted accordingly in the 2025 budget. Additionally, the County's nonparticipation with the 2024 Jefferson County Area Tourism Council's official guide and a decrease in spending for MIS/PC needs throughout 2024 are contributing factors.
7. County Clerk: County Clerk is slightly underspent at 96% in December. This is due to changes in the elected benefits of personnel throughout the year.
8. Court Support Services: As of December, Court Support Services is underspent at 86%. This is due to open positions in 2024 and the benefits associated with them. Additionally, lower-than-expected spending on legal fees within the guardian ad litem program is contributing to this percentage. The 2025 budget reflects changes made to better fit this trend in spending.
9. District Attorney: The District Attorney's office is under spent at 96%. This is due to an open position and the benefit expenses associated with it. An additional contributing factor is a 41% decrease in spending on paper services from 2023 to 2024. This line item was adjusted in the 2025 budget to accommodate the trend.

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10. Economic Development: As of December 2024, Economic Development is 89% spent. This is due to a previously open position earlier in the year. Additionally, it is due to lower-than-expected spending on registration fees for the year.
11. Emergency Management: Emergency Management is overspent at 103%. This is due to leadership personnel changes due to retirement and accrual bank payouts that occurred in 2024.
12. Fair Park: As of December 2024, Fair Park is 88% spent. This percentage is best analyzed by isolating Fair Week and Fair Park to their own org code data:
 - **Fair Park (12101)**: Fair Park is underspent at 91%. This is due to spending not yet occurring on a feasibility study as well as the \$90,000 capital carryover in March.
 - **Fair Week (12102)**: Fair Week is underspent at 85%. This is a 26% decrease from 2022 and a 30% decrease from 2023. This is primarily due to decreases in spending on Fair Week special acts, equipment rent/lease, and advertising.
13. Finance: Finance is underspent at 60% in December. This typical percentage is due to the end of year procedure of allocating employee dental claim overages back out to the departments. Excluding this outlier, the Finance Department is 95% spent. This is due to lower-than-expected spending on MUNIS PACE training sessions.
14. Health: At 92%, the Health Department is underspent as of December 2024. This is primarily due to spending that did not take place on medical supplies and small items of equipment for the ARPA funded, health-related vending machine. These ARPA funds were reappropriated for other uses by the County before December 31st, 2024.
15. Highway: The Highway Department is slightly underspent at 97%. The main contributing factors of this percentage are open positions that occurred throughout the year as well as lower-than-expected spending on salt for winter road conditions.
16. Human Resources: As of December 2024, Human Resources is underspent at 84%. This is due to the open Safety position and the expenses associated with it.
17. Human Services: Human Services is underspent at 86%. This is due to TPA provider payment reporting changes by the State of Wisconsin in 2024. Excluding this outlier, Human Services is 97% spent.
18. Internal Service Fund: At 97%, the Internal Service Fund is slightly underspent for December 2024. This is due to not purchasing fleet vehicles that were anticipated during the budgeting process. These purchases will take place in 2025.
19. Land and Water Conservation: As of December, Land and Water Conservation is underspent at 72%. This is primarily due to 2% spending in capital conservation easement for the PACE program,

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0% spending on DATCP cost share payments as well as underspending on cover crop cost share expenses.

20. Land Information: Land Information is underspent at 84%. This is due to a previously open position in 2024 as well as the benefit expenses associated with the position. Lower-than-expected spending on various capital projects (NG 911, GIS Portal Implementation, Treasurer Scanning) and the Register of Deeds Back Indexing project are also contributing factors to this percentage.
21. Medical Examiner: At 93% spent, the Medical Examiner's office is lower-than-expected in December. Underspending in investigation wages, autopsy and autopsy transportation expenses are the primary driving factors. Cost saving on the purchase of a copier/printer is also contributing to the percentage.
22. Parks: The Parks Department is underspent at 71% as of December 2024. This is due to capital project spending that did not take place for the Interurban Bike Trail but have subsequently been carried into 2025. Improvements to the Parks shop building is lower-than-expected during the 2024 budget carryover process and, therefore, this is also contributing to the percentage.
23. Register of Deeds: As of December 2024, Register of Deeds is slightly underspent at 97%. Lower-than-expected spending on postage, office supplies, and printing are what is driving this percentage. These line items have been adjusted to fit this trend in the 2025 budget.
24. Sheriff: The Sheriff's Department is underspent at 88%. After excluding vacancies in positions throughout the year, the Sheriff's Department is underspent at 89%. In 2024, the County carried forward \$120,000 for Bi-Directional Amplifier system. The Sheriff found an alternative software solution for this that costs \$7,800/year. This, and underspending for the new squad program are the primary contributing factors to this percentage. Additionally, increased costs for the annual radio system maintenance contract with General Communications began occurring in 2025 instead of 2024.
25. Treasurer: As of December, the Treasurer's office is overspent at 103%. The salaries and wages line items that affected this percentage have been adjusted in the 2025 budget. Additionally, this percentage is driven by overspending on investment advisor fees.
26. UW-Extension: UW-Extension is underspent at 73% as of December 2024. This is due to an open position that has since been filled in 2024. Additionally, underspending on education supplies as well as a budget adjustment made in September to increase the spending limit on educator contracts are driving this percentage.
27. Veterans: At 92%, the Veterans office is underspent as of December 2024. This is due to an unfilled position for most of the year for the backlogging project. This project was funded by ARPA and the remaining funds were reappropriated to other Countywide needs by December 31st.

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

Ledger Date	Description	General (599900)	Other (599908)	Vested Benefits (599909)	Authority
1-Jan-24	Tax Levy	499,999.38	0.00	300,000.00	
12-Mar-24	Budget carryover requests	0.00	698,250.00	0.00	County Board
12-Mar-24	Flood Mitigation Closeout Costs		(44,600.00)		County Board
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
31-Dec-24	Deficit transfers	(27,509.76)			Finance Committee/Board
Total amount available		402,489.62	653,650.00	300,000.00	
Net		402,489.62	653,650.00	300,000.00	

**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	