

**GENERAL FINANCIAL CONDITION
JEFFERSON COUNTY WISCONSIN
October 1, 2025**

Available Cash on Hand		
September 1, 2025	\$	622,674.29
September Receipts	\$	<u>8,898,041.47</u>
Total Cash	\$	9,520,715.76
Disbursements		
General - September 2025	\$	7,062,770.24
Payroll - September 2025	\$	<u>2,113,279.88</u>
Total Disbursements	\$	<u>9,176,050.12</u>
	\$	344,665.64
Cash on Hand (in bank) September 1, 2025	\$	1,974,750.00
Less Outstanding Checks	\$	<u>1,630,084.36</u>
Total Available Cash	\$	344,665.64
Local Government Investment Pool - General	\$	19,969,748.74
Dana Investments	\$	32,902,782.41
Local Government Investment Pool -Clerk of Courts	\$	34,014.92
Local Government Investment Pool -Farmland Preservation	\$	597,597.61
Local Government Investment Pool -Local Development Fund	\$	2,007,161.42
Local Government Investment Pool -General 2	\$	<u>1.01</u>
	\$	55,511,306.11
2025 Interest - Super N.O.W. Account	\$	56.07
2025 Interest- Sweep Account	\$	217,279.80
2025 Interest - L.G.I.P. - General Funds	\$	887,173.68
2025 Interest - DANA Investments	\$	1,012,153.00
2025 Interest - L.G.I.P. - Local Development Fund	\$	52,192.42
2025 Interest - L.G.I.P. - Farmland Preservation	\$	16,570.06
2025 Interest - L.G.I.P. - Clerk of Courts	\$	1,092.72
2025 Interest - L.G.I.P. - General 2	\$	<u>4,234.41</u>
Total 2025 Interest	\$	2,190,752.16

Kelly M Stade
JEFFERSON COUNTY TREASURER

**2026
Jefferson County
Proposed Supervisor Amendment**

By Supervisor(s) _____

Amendment # _____

To amend the 2026 Recommended Budget (as amended by the Finance Committee),
I (we) hereby propose:

I (we) estimate that this proposed amendment would increase / decrease (circle one) the tax levy
by \$ _____

I (we) also propose offsetting any tax levy increase / decrease (circle one) with
a tax levy Increase / decrease (circle one) to the following department(s) and/or program area(s):

THIS SECTION FOR FINANCE DEPARTMENT STAFF USE

Bus Unit Description	Bus Unit	Account Number	Expenditure Increase (Decrease)	Revenue Increase (Decrease)	Other Sources Increase (Decrease)	Net Levy Increase (Decrease)
			\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
Totals			\$ -	\$ -	\$ -	\$ -

Finance Member	Aye	Noe
Christensen, Walt		
Drayna, David		
Jaeckel, George		
Jones, Richard		
Zarling, Karl		
Result	0	0

Fiscal note:

County Board voting record:

Ayes	
Noes	
Abstain	
Absent	



JEFFERSON COUNTY ADMINISTRATION

MICHAEL LUCKEY
COUNTY ADMINISTRATOR
TAMMIE JAEGER
ADMINISTRATIVE SECRETARY

TO: Jefferson County Board of Supervisors
FROM: Michael Luckey, County Administrator
DATE: October 14, 2025
SUBJECT: 2026 Budget – Supervisor Amendments

As part of the 2026 Budget development process, individual Supervisors may submit proposed amendments to the Recommended Budget. The process below enables Supervisors to describe the purpose and intended impact of their proposed amend on the 2026 budget.

Supervisors are reminded that the 2026 Recommended Budget includes a new growth calculation of new property tax (net of state personal property tax aid) that can be captured of \$369,567 based on the new growth in the County. This is the maximum allowed by State law. All these funds are dedicated to operations. Accordingly, if additional funds are sought for a specific program or operation, a corresponding reduction of a program, department or capital item should be included as part of the budget amendment process. Our continued recommendation is that one-time revenue sources should only be used for one-time projects or programs unless additional sustainable revenue streams or on-going expenditure efficiencies are determined.

Attached, for your use, is a copy of the 2026 Budget Supervisor Amendment form. Feel free to make copies of this form if you wish to submit more than one amendment. Remember, only one amendment may be included on each form. This form will also be e-mailed to Supervisors so that they can make their own copies or the Administrator's Office may be contacted for further assistance.

The following is a schedule of when and how these Amendment forms will be processed and reviewed:

October 14, 2025	Supervisors receive Amendment forms and guidelines from the County Administrator.
October 15, 2025	Proposed Budget On-line
Oct 15–Nov 3, 2025	Supervisors prepare any proposed Amendments to the Recommended Budget and submit them to the County Administrator's Office no later than <u>noon on November 3, 2025.</u>
October 28, 2025	Public Hearing on the Recommended Budget
November 3, 2025	Amendments are due to the County Administrator's Office no later than noon on this date.

- November 3-4, 2025 County Administrator, Finance Director and Department Heads review proposed amendment forms and calculate the fiscal and operational impact of each proposed amendment as they are submitted to the Administrator's Office. Supervisors who submit a proposed amendment may be contacted if further explanation is needed.
- November 4, 2025 Finance Committee meets to review the proposed amendments and takes action on a recommendation to the County Board, for each proposed amendment.
- November 12, 2025 County Board meets to consider action on any proposed amendments and then adopts the 2026 Budget.

The County utilizes a formal Supervisory Amendment process to make it more structured and understandable for Board members. In addition, it gives staff and the Finance Committee the opportunity to analyze any proposed amendments so that the County Board can make informed decisions when they meet to adopt the budget. In order to provide the Committee and staff with sufficient time to review proposed amendments, Supervisors are asked to submit their amendments as soon as possible after October 14th.

Feel free to contact either myself or Marc DeVries if you have any questions regarding this process. I would request that you have questions concerning the budget that these are brought through my office so we can coordinate a full response.

Sincerely,

A handwritten signature in dark ink, appearing to read "Michael Luckey", written in a cursive style.

Michael Luckey
County Administrator

cc: Department Heads