

Finance Committee Agenda
Jefferson County
Videoconference OR
Jefferson County Courthouse
311 S. Center Ave, Rm C1021
Jefferson, WI 53549

Date: Thursday, September 19, 2024
Time: 8:30 a.m.

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

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

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. Communication
6. Public comment (Members of the public who wish to address the Committee must register their request at this time)
7. Department 2025 Budget Hearings
 - a. Finance
 - b. Outstanding Department Budgets
 - c. 2025 Capital and 5 Year Capital Plan
 - d. General Revenues; General Expenditures (Contingency)
 - e. Fee Schedule
 - f. Fund Balance Policy
 - g. Debt Service
 - h. Set Tax Levy
8. Set future meeting schedule, next meeting date, and possible agenda items
9. Adjourn

Next scheduled meetings: Tuesday, October 1, 2024
 Tuesday, November 5, 2024
 Tuesday, December 3, 2024

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.

Finance Department

DEPARTMENT MISSION

The mission of the Finance Department is to provide a framework of support for a financially sustainable future for the County. Within the scope of this mission is the responsibility to establish sound financial policies and internal controls that ensure timely and accurate information is provided to our stakeholders. The Finance Department is committed to providing our internal and external customers with the tools they need to make important decisions.

DEPARTMENT GOALS

Desired results	Objectives - specific steps	Link to Strategic Plan	Completion Date
Implement a priority-based budgeting program	Educate and involve key stakeholders and public on the County's budget and priority setting process	Transformative Government 2.1	Completed but ongoing
	Further refinement and analysis of PBB data based on updated strategic plan	Transformative Government 2.1	Program and scoring updates completed
	Realign the County Budget with updated strategic plan using Priority Based Budgeting	Transformative Government 2.1	November 2024 – November 2025
Full implementation of the Munis ERP system and link to performance measurement	Conclude with implementation of the basic functionality of all purchased modules	Transformative Government 2.1	Ongoing
	Build out of all implemented modules and accumulation and analysis of related data	Transformative Government 2.1	Ongoing
	Update all modules to currently supported version	Transformative Government 2.1	Ongoing
	Continue to expand Munis Enterprise Asset Management to Central Services Department	Transformative Government 2.1	December 2024
Strengthen the County's creditworthiness and ability to secure low interest rates on bond borrowing	Meet or exceed the County's fund balance policy	Guiding Principles	Ongoing
	Create and revise strong financial policies	Guiding Principles	Ongoing
	Maintain and improve the County's strong bond rating	Guiding Principles	Ongoing
Assist the County Administrator with	Implement/maintain financial forecasting system	Transformative Government 2.1	Completed but ongoing

implementing strategic plan	Consolidate receipting of electronic payments	Transformative Government 2.1	December 2024
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PROGRAM EVALUATION

Program/Service Description	Output Measures			How outputs translate to desired outcomes
	2023	2024 (Est)	2025 (Est)	
Number of vendor payments (checks/EFT)	11,585	11,300	11,500	<ol style="list-style-type: none"> 1. Consolidation of vendor payments to purchasing card to earn rebates 2. Electronic payments to vendors where purchasing card is not available 3. Vendors receive payments faster and more efficiently 4. Maintain positive vendor relationships
Number of payments to employees	15,990	15,699	15,699	Employees are paid timely and accurately
Number of employees paid	817	820	825	
Ensure accuracy of financial information (number of audit adjustments)	0	0	0	Lack of audit adjustments and audit findings means that departments, oversight committees and the Board of Supervisors are getting timely and accurate information on which to base important financial decisions. Responsible financial management also means that important programs involving outside funding remain intact, while strengthening our ability to secure new future programs.
Ensure integrity of data collection systems and prevention of fraud (number of audit findings)	0	0	0	
Achievement of ACFR award	Yes	Yes	Yes	Adhering to the highest financial standards in the government reporting industry means that our bondholders are getting the best information possible, and that our rating remains as high as possible so that our taxpayers get the lowest interest rate offered by the market when the County seeks to issue bonds.
Achievement of Budget award	Yes	Yes	Yes	
Bond rating	Aa2	Aa2	Aa2	
Fund balance goal met	Yes	No	No	

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

Achievement of goals for the 2023 and 2024 fiscal years are as follows:

- Assisted the Administrator to develop the 2025 budget. The County submitted the 2024 budget to the Governmental Finance Officers Association (GFOA) and has received their Distinguished Budget Presentation Awards Program again this year.
- The County has submitted for and been awarded the Certificate for Excellence in Financial Reporting from the GFOA for its Annual Comprehensive Financial Report (ACFR) for 2022. This is the eleventh consecutive year that the County has achieved this award. The County has also submitted for this award for its 2023 ACFR and expects to achieve this award.
- Continued implementation of the Munis financial accounting software. The County has upgraded to version 2021. Ongoing efforts include implementing the Enterprise Asset Management system which is an enhanced work ticket system that tracks all County assets, maps them in our GIS software, and tracks and schedules maintenance and replacement intervals as well as repairs and depreciation. The Parks Department has implemented EAM and Central Services will resume its implementation during 2024.
- Let the effort to undergo a county-wide Priority Based Budgeting initiative, including compiling over 700 county programs, costing, and scoring these programs on how they align with the county’s updated strategic plan, and analyzing this data for meaningful insights that will guide the decision-making process for 2025 and beyond.
- Implemented GASB Statement No. 96 – *Subscription-Based Information Technology Arrangements*.
- Ongoing efforts to consolidate the number of transactions processed by the Finance Department by exploiting the use of our Purchasing Card program will lead to fewer transactions processed in the future.
- Maintained the County’s outstanding Aa2 bond rating.
- Assisted the County Administrator in administering, tracking and reporting ARPA funding.

DEPARTMENT ORGANIZATIONAL CHART



Finance Department

Financial Summary

	2023 Actual	2024 Estimate	2024	2025 Budget	Change from 2024	
			Amended Budget		Amended Budget	%
Revenues						
Intergovernmental Revenue	45,476	50,160	50,160	160	(50,000)	-99.68%
Public Charges	26,140	494,760	494,760	494,450	(310)	-0.06%
Intergovernmental Charges	-	-	-	-	-	0.00%
Misc. Revenue	42,457	-	-	-	-	0.00%
Other Financing Sources	-	15,000	15,000	-	(15,000)	0.00%
Total Revenues	114,072	559,920	559,920	494,610	(65,310)	-11.66%
Expenditures						
Personnel Expenses	527,880	560,537	559,447	593,697	34,250	6.12%
Purchased Services	25,694	49,006	49,006	33,516	(15,490)	-31.61%
Operating Costs	64,453	67,824	67,675	43,675	(24,000)	-35.46%
Interdept. Charges	14,800	19,040	19,040	20,382	1,342	7.05%
Other Expenses	4,142	4,569	4,569	4,292	(277)	-6.06%
Capital Items	4,922	-	-	-	-	0.00%
Other Financing Uses	25,433	494,000	494,000	494,000	-	0.00%
Total Expenditures	667,324	1,194,976	1,193,737	1,189,562	(4,175)	-0.35%
Property Taxes	621,030	633,817	633,817	694,952	61,135	9.65%
Addition to (Use of) Fund Balance	67,779	(1,239)	-	-	-	-

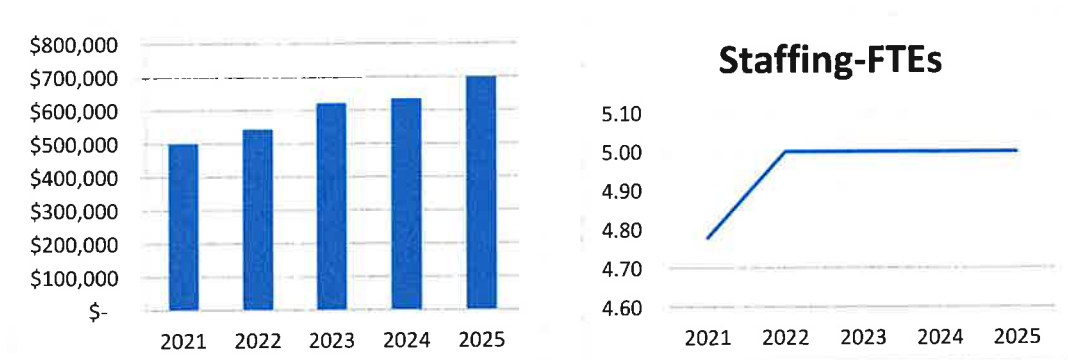
Summary Highlights:

The 2025 budget provides \$698,852 in tax levy, which is a \$65,036 increase in levy from the 2024 amended budget. The increase is mainly due an increase in personnel expenses. Items such as forecasting and priority based budgeting software that was previously funded by ARPA are not planned to be renewed in 2025, resulting in decreasing purchased services and operating costs with a corresponding decrease in intergovernmental revenue.

Summary of Capital Items:

None

Summary of Property Tax Levy and FTEs



Finance Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
12201 -Finance								
REVENUES								
411100		General Property Taxes	621,030	316,908	633,817	633,817	694,952	-
412100		Sales Taxes From County	187	60	160	160	160	-
424001	22218	Federal Grants	45,288	-	50,000	50,000	-	-
451004		Garnishment Fees	15	105	-	-	100	-
451005		Child Support Fees	632	318	700	700	350	-
451312		Emp Payroll Charges	60	-	60	60	-	-
486002		Unclaimed Funds Revenue	42,457	-	-	-	-	-
699999		Budgetary Fund Balance	-	-	15,000	15,000	-	-
REVENUES TOTAL			709,670	317,391	699,737	699,737	695,562	-
EXPENDITURES								
511110		Salary-Permanent Regular	224,757	119,822	237,284	237,284	262,164	-
511210		Wages-Regular	167,943	92,555	185,230	185,230	195,592	-
511220		Wages-Overtime	702	-	2,126	2,126	2,031	-
511330		Wages-Longevity Pay	630	-	660	660	680	-
SALARIES TOTAL			394,032	212,377	425,300	425,300	460,467	-
512141		Social Security	28,639	15,324	31,182	31,182	33,026	-
512142		Retirement (Employer)	26,811	14,654	29,722	29,722	32,002	-
512144		Health Insurance	70,682	32,338	65,832	65,832	58,386	-
512145		Life Insurance	168	91	160	160	172	-
512151		HSA Contribution	-	-	2,907	2,907	5,300	-
512153		HRA Contribution	3,910	782	-	-	-	-
512173		Dental Insurance	3,638	2,172	4,344	4,344	4,344	-
FRINGE TOTAL			133,849	65,361	134,147	134,147	133,230	-
TOTAL SALARIES AND FRINGES			527,880	277,738	559,447	559,447	593,697	-
521213		Accounting & Auditing	17,630	4,475	26,456	26,456	25,716	-
521219		Other Professional Serv	6,546	8,100	18,750	18,750	3,750	-
521296		Computer Support	1,518	3,240	3,800	3,800	4,050	-
531100		Permits Purchased	10	-	-	-	-	-
531303		Computer Equipmt & Software	4,011	1,328	1,500	1,500	26,500	-
531303	22218	Computer Equipmt & Software	45,288	21,607	50,000	50,000	-	-
531311		Postage & Box Rent	3,247	1,711	2,600	2,600	3,000	-
531312		Office Supplies	2,414	2,179	2,600	2,600	2,600	-
531313		Printing & Duplicating	1,916	108	1,400	1,400	2,000	-
531324		Membership Dues	909	787	1,150	1,150	1,150	-
532325		Registration	2,150	1,515	3,425	3,425	3,425	-
532332		Mileage	226	22	100	100	100	-
532334		Commercial Travel	1,215	864	1,200	1,200	1,200	-
532335		Meals	159	221	300	300	300	-
532336		Lodging	1,772	2,253	2,200	2,200	2,200	-
532339		Other Travel & Tolls	56	297	200	200	200	-
533225		Telephone & Fax	0	-	-	-	-	-
535242		Maintain Machinery & Equip	1,080	650	1,000	1,000	1,000	-
571004		IP Telephony Allocation	634	301	602	602	638	-
571005		Duplicating Allocation	145	7	14	14	105	-
571009		MIS PC Group Allocation	10,002	6,900	13,799	13,799	15,368	-
571010		MIS Systems Grp Alloc(ISIS)	4,018	2,313	4,625	4,625	4,271	-
591519		Other Insurance	4,142	2,004	4,569	4,569	4,292	-
OPERATING EXPENDITURES			109,088	60,879	140,290	140,290	101,865	-
594818		Capital Computer	4,922	-	-	-	-	-
CAPITAL OUTLAY EXPENDITURES			4,922	-	-	-	-	-
EXPENDITURES TOTAL			641,891	338,617	699,737	699,737	695,562	-
REVENUES			709,670	317,391	699,737	699,737	695,562	-
EXPENDITURES			641,891	338,617	699,737	699,737	695,562	-
TOTAL BUSINESS UNIT-12201 -Finance			(67,779)	21,226	-	-	0	-

12202 -Dental Insurance Allocation

REVENUES								
451026		Retiree Ins Premium Recovery	24,284	6,676	20,000	20,000	20,000	-

Finance Department-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
451032		Cobra Premium Recovery	1,149	-	3,000	3,000	3,000	-
451043		County Board Premiums	-	731	1,000	1,000	1,000	-
451045		Employee Premiums	-	219,250	470,000	470,000	470,000	-
REVENUES TOTAL			25,433	226,656	494,000	494,000	494,000	-
EXPENDITURES								
599951		Year End Alloc	6,166	-	-	-	-	-
599982		Retiree Dental Claims	17,505	3,091	12,000	12,000	12,000	-
599984		Cobra Dental Claims	458	-	6,000	6,000	6,000	-
599986		Administrative Fees Dental	-	12,167	24,000	24,000	24,000	-
599989		Employee Dental Claims	-	171,913	450,300	450,300	450,300	-
599992		Administrative Dental Retiree	1,304	605	1,700	1,700	1,700	-
OPERATING EXPENDITURES			25,433	187,775	494,000	494,000	494,000	-
EXPENDITURES TOTAL			25,433	187,775	494,000	494,000	494,000	-
REVENUES			25,433	226,656	494,000	494,000	494,000	-
EXPENDITURES			25,433	187,775	494,000	494,000	494,000	-
TOTAL BUSINESS UNIT-12202 -Dental Insurance Allocati			-	(38,882)	-	-	-	-
REVENUES			735,103	544,047	1,193,737	1,193,737	1,189,562	-
EXPENDITURES			667,324	526,392	1,193,737	1,193,737	1,189,562	-
TOTAL Finance Department DEPARTMENT			(67,779)	(17,655)	-	-	-	-

Capital Projects

A capital project is defined as an active or proposed non-recurrent expenditure of \$5,000 or greater in one or more specified plan years for permanent fixed assets (building, land, improvement, technology equipment and installation) which has a significant useful life or extends the useful life of an existing fixed asset.

The County prepares a five-year capital improvement plan which provides comprehensive planning, budgeting stability and analysis of the long-range capital needs of the County.

Operational impacts of capital projects indicate the annual on-going and one-time costs or savings associated with implementing the capital project. The additional ongoing impacts are included in the departments' operating budget requests. This includes providing for additional personnel, operating cost, needed fixed assets or and new/additional revenues to be achieved. Cost savings are also identified in the department's budgets if base budget costs can be reduced, or cost increases are offset or avoided.

The County typically accounts for capital items within the department's budgets except for certain capital projects.

In 2020, the County bonded for upgrades to its 911 communications system, county-wide broadband enhancements, and improvements to the County's south campus. The south campus and 911 infrastructure projects were completed in 2022.

Also in 2022, the County began work on renovating its Courthouse, Sheriff complex and jail. This includes 2 bond issues of \$8 million and \$28 million, ARPA funds of \$8.830 million and approximately \$5.6 million of fund balance with the project expecting to cost approximately \$50 million. This project is expected to be completed by the end of 2024.

The 2025 budget includes \$0 budgeted in the Capital Projects Fund. If applicable, the amount remaining for the Courthouse/Sheriff/Jail complex improvements at the end of 2024 will be included in a budget adjustment after the year is closed. No other bonded projects are anticipated during 2025 at this time.

Capital Projects

Financial Summary

	2023 Actual	2024 Estimate	2024 Amended Budget	2025 Budget	Change from 2024 Amended Budget	
					\$	%
Revenues						
Intergovernmental Revenue	6,879,165	-	-	-	-	-100%
Misc. Revenue	1,315,294	-	-	-	-	0%
Other Financing Sources	1,200,000	-	-	-	-	-100%
Total Revenues	9,394,459	-	-	-	-	-
Expenditures						
Personnel Expenses	77,180	-	-	-	-	0%
Purchased Services	63,768	160,477	160,477	-	(160,477)	0%
Operating Costs	-	-	-	-	-	0%
Capital Items	31,950,644	18,364,766	18,364,766	-	(18,364,766)	-100%
Total Expenditures	32,091,592	18,525,243	18,525,243	-	(18,525,243)	-100%
Property Taxes	-	-	-	-	-	-
Addition to (Use of) Fund Balance	(22,697,133)	(18,525,243)	(18,525,243)	-	-	-

Summary Highlights:

The County issued series 2021A and 2022A general obligation bonds in the amounts of \$8 million and \$28 million, respectively, for the purpose of improving its Courthouse, Sheriff's department, and Jail. The County will also use \$8.930 million of ARPA funding, \$6.7 million of general fund balance, and \$866,000 of other revenue sources for this purpose. The project is expected to be completed in 2024.

The budget for 2025 currently shows \$0. If necessary, remaining project costs will be determined during the year end close process and a budget adjustment will be made at that time to close out the project.

Summary of Capital Items:

None.

Capital Budget - 2025

Department	ORG	Account Number	Project	Description	Requested Amount	Administrator Budget	Related Funding	Budget Carryover	Bonded Debt	Use of Fund Balance	Levy Request	Class
Central Services	11201	594810		Floor Care Equipment Replacement	19,500	-	-	-	-	-	-	GG
Central Services	11201	594820		Maintenance Shop Shelving	5,000	-	-	-	-	-	-	GG
Central Services	11201	594822		Replacement of the Elevator Switch	37,472	-	-	-	-	-	-	GG
Central Services	11201	594822		Courthouse North Drainage	110,000	-	-	-	-	-	-	GG
Central Services	11201	594822		LEC Lint Trap Install	35,000	-	-	-	-	-	-	GG
Central Services	11201	594822		Security Devices at Existing Doors	140,000	-	-	-	-	-	-	GG
Central Services	11201	594822		Concrete Sidewalk Replacement - South end of Courthouse	21,800	-	-	-	-	-	-	GG
Central Services	11201	584922		Jail Humidification Upgrade	145,000	-	-	-	-	-	-	GG
Central Services Total:					513,772	-	-	-	-	-	-	
Fair Park	12101	594810		Water Filling Stations	17,000	17,000	17,000	-	-	-	-	CR
Fair Park Total					17,000	17,000	17,000	-	-	-	-	
Land & Water Conservation	12407	594816		Agricultural Conservation Easement	279,000	279,000	150,000	129,000	-	-	-	CD
Land & Water Conservation Total:					279,000	279,000	150,000	129,000	-	-	-	
Land Information	12503	594819		Air Photo Acquisition	105,000	105,000	105,000	-	-	-	-	GG
Land Information	12503	594819		NG 911	5,000	5,000	5,000	-	-	-	-	GG
Land Information	12503	584819		GIS System Review	20,000	20,000	20,000	-	-	-	-	GG
Land Information Total:					130,000	130,000	130,000	-	-	-	-	
Parks	12810805	594821	28101	Interurban Trail Construction	1,770,662	1,770,662	1,416,530	354,132	-	-	-	CR
Parks	12801	521219		Jefferson County Park and Open Space Plan Update	45,000	-	-	-	-	-	-	CR
Parks	12801	594810		Kanow Park - Gate Operator Replacement	15,000	-	-	-	-	-	-	CR
Parks	12801	594808		Korth Park Connector Trail	85,000	-	68,000	-	-	-	-	CR
Parks	12807	535245		Garman Restoration	100,000	100,000	100,000	-	-	-	-	CR
Parks	12801	584808		Carnes East Winter Warming/Shelter Changing Area	50,000	-	35,000	-	-	-	-	CR
Parks	12801	594822		Welcome Travelers Shelter Refurbish	7,000	-	-	-	-	-	-	CR
Parks	12801	594822		Holzhueter State Park Parking Lot	17,000	17,000	-	17,000	-	-	-	CR
Parks	12801	594810		SkidSteer S-570	60,000	-	35,000	-	-	-	-	CR
Parks	12801	594810		Polaris Range 900 Replacement	21,000	-	12,000	-	-	-	-	CR
Parks	12801	594810		Toro Zertoturn	56,000	-	12,000	-	-	-	-	CR
Parks	12801	594810		Suretrack Deck-Over Trailer	14,000	-	7,000	-	-	-	-	CR
Parks Total:					2,240,662	1,887,662	1,685,530	371,132	-	-	-	
Register of Deeds	13001	594819		Back Scanning Vital Records	25,000	-	-	-	-	-	-	GG
Register of Deeds Total:					25,000	-	-	-	-	-	-	
Sheriff	13101	594811		Six (6) Ford Police Interceptors	643,176	-	40,000	-	-	-	-	PS
Sheriff	13101	594814		Canine Replacement after Retirement	16,000	16,000	16,000	-	-	-	-	PS
Sheriff	13101	594810		Food Tray Transportation Carts	8,500	-	-	-	-	-	-	PS
Sheriff	13101	594810		Whitewater Tower Site Move	55,000	-	-	-	-	-	-	PS
Sheriff	13106	591810		Criminal Livescan Booking Station	17,350	17,350	-	-	-	-	17,350	PS
Sheriff	13108	594810		Jail Recreation Yard	50,000	50,000	50,000	-	-	-	-	PS
Sheriff	13113	594811		Replacement Vehicle DTF	8,000	8,000	8,000	-	-	-	-	PS
Sheriff	13114	594811		Replacement Vehicle DTF	16,000	16,000	16,000	-	-	-	-	PS
Sheriff Total:					814,026	107,350	130,000	-	-	-	17,350	
UW Extension	13301	594813		Upgrade AV for Rooms 8 & 9	8,000	8,000	-	8,000	-	-	-	CR
Total UW Extension					8,000	8,000	-	8,000	-	-	-	
General Fund totals					4,027,460	2,429,012	2,112,530	508,132	-	-	17,350	
Human Services	61169900	594822	65210	Workforce Development Lobby Security	200,000	-	-	-	-	-	-	HS
Human Services	61169900	594822	65210	Compliance Area Improvements	55,000	-	-	-	-	-	-	HS
Human Services	61169900	594813	65210	Lueder House Dining Room Furniture	45,000	-	-	-	-	-	-	HS
Human Services	62081700	594811	656195	Replacement Vehicles	82,718	82,718	82,718	-	-	-	-	HS
Human Services Total:					382,718	82,718	82,718	-	-	-	-	
Highway-Equipment				Haul trucks/Plow equipment	2,000,000	2,000,000	2,000,000	-	-	-	-	PW
Highway-Equipment				Specialty trucks	300,000	300,000	300,000	-	-	-	-	PW
Highway-Equipment				Small trucks/pickups/SUVs	400,000	400,000	400,000	-	-	-	-	PW
Highway-Equipment				Support equipment	100,000	100,000	100,000	-	-	-	-	PW
Highway Equipment Total:					2,800,000	2,800,000	2,800,000	-	-	-	-	

Capital Budget - 2025

Highway-Projects	53312		CTH D (STH 59-US 18)	4,850,000	4,850,000	-	-	-	-	4,850,000	PW
Highway-Projects	53312		CTH D (Bark River Bridge)	550,000	550,000	-	-	-	-	550,000	PW
Highway Project Total:				5,400,000	5,400,000	-	-	-	-	5,400,000	
MIS	77001	594810	VM Server	31,900	31,900	-	-	-	-	31,900	GG
MIS	77001	594810	Human Service/Highway AP	75,000	75,000	-	-	-	-	75,000	GG
MIS	77001	594810	Camera Replacement	6,000	6,000	-	-	-	-	6,000	GG
MIS	77001	594810	Workforce Switches	135,000	135,000	-	-	-	-	135,000	GG
MIS	77001	594810	Fortinet Analyzer	20,000	20,000	-	-	-	-	20,000	GG
MIS	77001	594810	Fortinet Sandbox	115,000	115,000	-	-	-	-	115,000	GG
MIS Total:				382,900	382,900	-	-	-	-	382,900	
Fleet	71001383	594811	Fleet Replacement Vehicles	150,000	150,000	150,000	-	-	-	-	GG
Fleet Total:				150,000	150,000	150,000	-	-	-	-	
Grand Totals				13,143,078	11,244,630	5,145,248	508,132	-	-	5,800,250	
Highway Equipment				2,800,000	2,800,000	2,800,000	-	-	-	-	
Highway Project				5,400,000	5,400,000	-	-	-	-	5,400,000	
General (Human, MIS, General Gov, Capital Projects, Fleet)				4,943,078	3,044,630	2,345,248	508,132	-	-	400,250	
CD			Conservation and Development	279,000	279,000	150,000	129,000	-	-	-	
CR			Culture/Recreation/Education	2,265,662	1,912,662	1,702,530	379,132	-	-	-	
GG			General Government	1,201,672	662,900	280,000	-	-	-	382,900	
HH			Health and Human Services	382,718	82,718	82,718	-	-	-	-	
PS			Public Safety	814,026	107,350	130,000	-	-	-	17,350	
PW			Public Works	8,200,000	8,200,000	2,800,000	-	-	-	5,400,000	
Grand Totals				13,143,078	11,244,630	5,145,248	508,132	-	-	5,800,250	

Capital Projects-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
4 -Capital Projects								
REVENUES								
424001	22206	Federal Grants	19,331	-	-	-	-	-
424001	22220	Federal Grants	6,609,834	-	-	-	-	-
480102		Misc Reimbursement	360,477	-	-	-	-	-
481001	90010	Interest & Dividends	38,894	-	-	-	-	-
481001	90020	Interest & Dividends	18,291	-	-	-	-	-
485255		Bug Tussel Bond Fee	96,889	40,000	-	-	-	-
611103		Operating Transfer In	1,200,000	-	1,200,000	-	-	-
REVENUES TOTAL			8,343,715	40,000	1,200,000	-	-	-
EXPENDITURES								
521219	90010	Other Professional Serv	41,213	12,774	-	-	-	-
521219	90015	Other Professional Serv	13,200	27,530	160,477	160,477	-	-
531314	90030	Small Items Of Equipment	-	8,773	-	-	-	-
OPERATING EXPENDITURES			54,413	49,077	160,477	160,477	-	-
594810	90030	Capital Equipment	525,447	-	-	-	-	-
594822	22220	Capital Improvement Building	6,609,834	1,754,486	6,609,834	-	-	-
CAPITAL OUTLAY EXPENDITURES			7,135,282	1,754,486	6,609,834	-	-	-
EXPENDITURES TOTAL			7,189,694	1,803,563	6,770,311	160,477	-	-
REVENUES			8,343,715	40,000	1,200,000	-	-	-
EXPENDITURES			7,189,694	1,803,563	6,770,311	160,477	-	-
TOTAL BUSINESS UNIT-4 -Capital Projects			(1,154,021)	1,763,563	5,570,311	160,477	-	-

49001491-Courthouse Bond Draw #1

REVENUES								
481001		Interest & Dividends	34,253	15,046	-	-	-	-
481004		Fair Market Value Adjustment	99,701	34,971	-	-	-	-
REVENUES TOTAL			133,954	50,017	-	-	-	-
EXPENDITURES								
511240		Wages-Temporary	24,053	-	-	-	-	-
SALARIES TOTAL			24,053	-	-	-	-	-
512141		Social Security	1,840	-	-	-	-	-
FRINGE TOTAL			1,840	-	-	-	-	-
TOTAL SALARIES AND FRINGES			25,893	-	-	-	-	-
521232		Investment Advisor Fees	2,518	623	-	-	-	-
OPERATING EXPENDITURES			2,518	623	-	-	-	-
594830		Bldg-Construction Costs	4,526,363	-	-	-	-	-
594831		Bldg-Design Fees	103,895	-	-	-	-	-
594833		Bldg-Owner Moving/Misc Costs	2,553	-	-	-	-	-
594834		Bldg-Temporary Office Spaces	68,847	-	-	-	-	-
594836		Bldg-Winter Construction Costs	3,714	-	-	-	-	-
594840		Bldg-Full Terrazo Repairs	876	-	-	-	-	-
594844		Equip-AV/IT/Telecommunications	2,889	-	-	-	-	-
594845		Equip-Fixtures/Furnish, &Equip	700	-	-	-	-	-
CAPITAL OUTLAY EXPENDITURES			4,709,836	-	-	-	-	-
EXPENDITURES TOTAL			4,738,246	623	-	-	-	-
REVENUES			133,954	50,017	-	-	-	-
EXPENDITURES			4,738,246	623	-	-	-	-
TOTAL BUSINESS UNIT-49001491-Courthouse Bond Draw			4,604,292	(49,394)	-	-	-	-

49001492-Courthouse Bond Draw #2

REVENUES

Capital Projects-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
424001	22227	Federal Grants	250,000	-	-	-	-	-
481001		Interest & Dividends	256,949	42,931	-	-	-	-
481004		Fair Market Value Adjustment	409,840	24,017	-	-	-	-
699999		Budgetary Fund Balance	-	-	18,634,766	18,364,766	-	-
REVENUES TOTAL			916,789	66,948	18,634,766	18,364,766	-	-
EXPENDITURES								
511220		Wages-Overtime	90	-	-	-	-	-
511240		Wages-Temporary	47,553	4,642	-	-	-	-
		SALARIES TOTAL	47,643	4,642	-	-	-	-
512141		Social Security	3,645	355	-	-	-	-
		FRINGE TOTAL	3,645	355	-	-	-	-
		TOTAL SALARIES AND FRINGES	51,288	4,998	-	-	-	-
521232		Investment Advisor Fees	6,838	763	-	-	-	-
		OPERATING EXPENDITURES	6,838	763	-	-	-	-
594830		Bldg-Construction Costs	15,060,327	5,925,789	18,634,766	18,364,766	-	-
594831		Bldg-Design Fees	294,386	90,002	-	-	-	-
594833		Bldg-Owner Moving/Misc Costs	116,516	5,699	-	-	-	-
594834		Bldg-Temporary Office Spaces	125,921	14,688	-	-	-	-
594836		Bldg-Winter Construction Costs	131,680	149,374	-	-	-	-
594838		Bldg-Temp Workspace Constructi	7,787	-	-	-	-	-
594841		Bldg-Final Building Cleaning	5,602	-	-	-	-	-
594843		Bldg-Asbestos Abatement/Consul	281,350	-	-	-	-	-
594844		Equip-AV/IT/Telecommunications	1,951,504	283,797	-	-	-	-
594845		Equip-Fixtures/Furnish, &Equip	1,403,449	378,069	-	-	-	-
594846		Land Impr-Paving Lots	21,569	-	-	-	-	-
594847		Roof replacement	455,434	-	-	-	-	-
594847	22227	Roof replacement	250,000	-	-	-	-	-
		CAPITAL OUTLAY EXPENDITURES	20,105,525	6,847,416	18,634,766	18,364,766	-	-
		EXPENDITURES TOTAL	20,163,650	6,853,177	18,634,766	18,364,766	-	-
		REVENUES	916,789	66,948	18,634,766	18,364,766	-	-
		EXPENDITURES	20,163,650	6,853,177	18,634,766	18,364,766	-	-
TOTAL BUSINESS UNIT-49001492-Courthouse Bond Draw			19,246,861	6,786,229	-	-	-	-
		REVENUES	9,394,458	156,965	19,834,766	18,364,766	-	-
		EXPENDITURES	32,091,591	8,657,363	25,405,077	18,525,243	-	-
TOTAL Capital Projects and Debt DEPARTMENT			22,697,133	8,500,398	5,570,311	160,477	-	-

Capital Finance Plan

(Requests by Departments)
For the Years 2026-2030

Dept #	Program Description	2026	2027	2028	2029	2030	Funding Sources
11	Administration						
	Administration--Capital Tax Levy	-	-	-	-	-	
12	Central Services						
	Central Services -- Capital Tax Levy	-	-	-	-	-	
13	Child Support						
	Replace Printer Ricoh MP C3504	11,000					Tax Levy
	Child Support--Capital Tax Levy	11,000	-	-	-	-	
14	Clerk of Courts						
	Clerk of Courts--Capital Tax Levy	-	-	-	-	-	
15	Corporation Counsel						
	Corporation Counsel--Capital Tax Levy	-	-	-	-	-	
16	County Board						
	County Board--Capital Tax Levy	-	-	-	-	-	
17	County Clerk						
	Replace voting machines at end of life - 42*\$8,000	336,000	-	-	-	-	Tax Levy/ Local Reimbursements
	County Clerk--Capital Tax Levy	336,000	-	-	-	-	
18	District Attorney						
	District Attorney--Capital Tax Levy	-	-	-	-	-	
19	Economic Development						
	Economic Development--Capital Tax Levy	-	-	-	-	-	
20	Emergency Management						
	Emergency Management--Capital Tax Levy	-	-	-	-	-	
21	Fair Park						
	Fair Park--Capital Tax Levy	-	-	-	-	-	
22	Finance						
	Finance--Capital Tax Levy	-	-	-	-	-	
23	Human Resources						
	Human Resources--Capital Tax Levy	-	-	-	-	-	
24	Land & Water Conservation						
	Agricultural Conservation Easement	558,000	-	-	-	-	Federal Aid/Budget Carry Over
	Agricultural Conservation Easement	-	558,000	-	-	-	Federal Aid/Budget Carry Over
	Agricultural Conservation Easement	-	-	558,000	-	-	Federal Aid/Budget Carry Over
	Agricultural Conservation Easement	-	-	-	558,000	-	Federal Aid/Budget Carry Over
	Agricultural Conservation Easement	-	-	-	-	558,000	Federal Aid/Budget Carry Over
	Land & Water Conservation--Capital Tax Levy	558,000	558,000	558,000	558,000	558,000	
25	Land Information						

Capital Finance Plan

(Requests by Departments)

For the Years 2026-2030

Dept #	Program Description	2026	2027	2028	2029	2030	Funding Sources
	GIS Data Acquisition Drone Replacement	20,000	-	-	-	-	Program Fees
	Drone - RTK	13,000	-	-	-	-	Program Fees
	GIS Updates	20,000	-	-	-	-	Program Fees
	Platbook	-	15,000	-	-	-	Program Fees
	Air Photo Acquisition	-	-	50,000	-	-	Program Fees
	Air Photo Acquisition	-	-	-	-	50,000	Program Fees
	Program Fees	(53,000)	(15,000)	(50,000)	-	(50,000)	
	Land Information--Capital Tax Levy	-	-	-	-	-	
27	Medical Examiner						
	Medical Examiner--Capital Tax Levy	-	-	-	-	-	
28	Parks Department						
	Jefferson County Bike and Pedestrian Plan Update	55,000	-	-	-	-	Tax Levy
	Lower Rock Lake Shelter Refurbish	15,000	-	-	-	-	Tax Levy
	BHI Shoreline Restoration	35,000	-	-	-	-	Tax Levy/State Aid
	Parks Shop Roof Replacement over Office	10,000	-	-	-	-	Tax Levy
	Parks Shop Lower Shed Concrete Floor	25,000	-	-	-	-	Tax Levy
	Interurban Trail Counter	6,000	-	-	-	-	Tax Levy
	Carlin Weld Playground Upgrade	85,000	-	-	-	-	Tax Levy
	Carnes Park Asphalt Maintenance	15,000	-	-	-	-	Tax Levy
	Korth Park Connector Trail	50,000	-	-	-	-	Tax Levy
	Park Shop Garage Door Replacement	5,000	-	-	-	-	Tax Levy
	Garman Restoration	100,000	-	-	-	-	Donation
	Dump Truck with Plow and Salt Sleeve Replacement	125,000	-	-	-	-	Tax Levy/Trade In
	JD ZeroTrun Mower	17,000	-	-	-	-	Tax Levy/Trade In
	Bobcat HD Trailer	11,000	-	-	-	-	Tax Levy/ Trade In
	Carnes Barn Restoration	-	450,000	-	-	-	Tax Levy/Grant/Donation
	Glacial River Asphalt Repair	-	75,000	-	-	-	Tax Levy/State Aid
	Kanow Shoreline Stabilization	-	30,000	-	-	-	Tax Levy
	Korth Park Asphalt Maintenance	-	15,000	-	-	-	Tax Levy
	Korth Park Exercise Equipment	-	50,000	-	-	-	Grant and Donation
	Garman Restoration	-	100,000	-	-	-	Donation
	John Deere Zero Trun Mower	-	22,000	-	-	-	Tax Levy/Trade In
	DH Dovetail Mower Trailer	-	10,000	-	-	-	Tax Levy/Trade In
	Polaris 4-Wheeler	-	10,000	-	-	-	Tax Levy/Trade In
	Carnes Barn Restoration Landscaping	-	-	75,000	-	-	Tax Levy
	Glacial River Trail South Asphalt Maintenance	-	-	35,000	-	-	Tax Levy
	Upper Rock Shelter Refurbish	-	-	15,000	-	-	Tax Levy
	Holzhueter MTB Trail Build-Out	-	-	80,000	-	-	Tax Levy/State Aid
	Garman Restoration	-	-	100,000	-	-	Donation
	Park Shop Security Fencing/Cameras	-	-	50,000	-	-	Tax Levy
	M6-Front Mount 4X4 Mower	-	-	36,000	-	-	Tax Levy/Trade In
	TR4 Trailer LD Short	-	-	6,000	-	-	Tax Levy/Trade In
	Stump Grinder Attachment	-	-	12,000	-	-	Tax Levy/Trade In
	Dog Park Fence Replacement	-	-	-	45,000	-	Tax Levy/Donation
	Glacial River Trail Central Asphalt Maintenance	-	-	-	30,000	-	Tax Levy
	Travelers Prairie Install	-	-	-	6,000	-	Tax Levy/State Aid
	Holzhueter SP Restroom and Shelter	-	-	-	120,000	-	Tax Levy/State Aid
	Carlin Weld Restroom Replacement	-	-	-	45,000	-	Tax Levy
	Korth Park Maintenance Shed	-	-	-	16,000	-	Tax Levy/Donation

Capital Finance Plan

(Requests by Departments)

For the Years 2026-2030

Dept #	Program Description	2026	2027	2028	2029	2030	Funding Sources
40	Health						
	Replace Copier/Scanner	15,000		-	-	-	Tax Levy
	Health--Capital Tax Levy	15,000	-	-	-	-	
60	Human Services						
	Human Services--Capital Tax Levy	-	-	-	-	-	
90	Capital Projects						
	Capital Projects--Capital Tax Levy	-	-	-	-	-	
50	Highway Department-Equipment						
	Haul Trucks/Plow Equipment	2,000,000					Machinery Fund
	Specialty Trucks	300,000					Machinery Fund
	Small Trucks, Pickups, SUVs	300,000					Machinery Fund
	Support Equipment	100,000					Machinery Fund
	Haul Trucks/Plow Equipment		2,000,000				Machinery Fund
	Specialty Trucks		300,000				Machinery Fund
	Small Trucks, Pickups, SUVs		400,000				Machinery Fund
	Support Equipment		100,000				Machinery Fund
	Haul Trucks/Plow Equipment			2,000,000			Machinery Fund
	Specialty Trucks			150,000			Machinery Fund
	Small Trucks, Pickups, SUVs			300,000			Machinery Fund
	Support Equipment			100,000			Machinery Fund
	Haul Trucks/Plow Equipment				2,000,000		Machinery Fund
	Specialty Trucks				300,000		Machinery Fund
	Small Trucks, Pickups, SUVs				200,000		Machinery Fund
	Support Equipment				300,000		Machinery Fund
	Haul Trucks/Plow Equipment					2,000,000	Machinery Fund
	Specialty Trucks					200,000	Machinery Fund
	Small Trucks, Pickups, SUVs					400,000	Machinery Fund
	Support Equipment					200,000	Machinery Fund
	Machinery Charges	(2,700,000)	(2,800,000)	(2,550,000)	(2,800,000)	(2,800,000)	
	Highway Department--Capital Tax Levy	-	-	-	-	-	
50	Highway Department-Projects						
	CTH D (US 18 - CTH E)	4,000,000					Tax Levy
	CTH P (US 18 - CTH E)		4,600,000				Tax Levy
	CTH G (STH 89 - STH 19)			2,000,000			Tax Levy
	CTH SC (US16 - CTH CW)			900,000			Tax Levy
	CTH T (CTH Q - City of Watertown)			1,600,000			Tax Levy
	CTH B (Dane County - Waukesha County)				4,400,000		Tax Levy
	CTH Y (STH 26 - CTH F)					4,600,000	Tax Levy
	Highway Department--Capital Tax Levy	4,000,000	4,600,000	4,500,000	4,400,000	4,600,000	
70	MIS Department						
	VM Server	20,000	-	-	-	-	Tax Levy
	Nimbles Courthouse and UW Extension EOL	165,000	-	-	-	-	Tax Levy
	Switches Core and Firewalls	175,000	-	-	-	-	Tax Levy
	Replace Cameras	6,000	-	-	-	-	Tax Levy
	Window Server 2025	85,000	-	-	-	-	Tax Levy
	VM Server	-	20,000	-	-	-	Tax Levy

Capital Finance Plan

(Requests by Departments)

For the Years 2026-2030

Dept #	Program Description	2026	2027	2028	2029	2030	Funding Sources
	Human Services and Courthouse Switches	-	250,000	-	-	-	Tax Levy
	Replace Cameras	-	6,000	-	-	-	Tax Levy
	Window Server Datacenter EOL	-	80,000	-	-	-	Tax Levy
	VM Server	-	-	20,000	-	-	Tax Levy
	Video Storage SAN EOL	-	-	110,000	-	-	Tax Levy
	Replace Cameras	-	-	6,000	-	-	Tax Levy
	Sheriff Switches	-	-	125,000	-	-	Tax Levy
	VM Server	-	-	-	20,000	-	Tax Levy
	Replace Cameras	-	-	-	6,000	-	Tax Levy
	Second Floor Closet Switches	-	-	-	125,000	-	Tax Levy
	VM Server	-	-	-	-	20,000	Tax Levy
	Nimbles EOL Waukesha	-	-	-	-	85,000	Tax Levy
	Replace Cameras	-	-	-	-	6,000	Tax Levy
	MIS Closet Switches	-	-	-	-	125,000	Tax Levy
	MIS-Capital Tax Levy	451,000	356,000	261,000	151,000	236,000	Tax Levy

Capital expenditures	9,908,085	9,835,101	9,302,556	9,351,584	9,309,874
State/federal grants and private donations	(126,250)	(412,500)	(140,000)	(308,000)	(110,000)
Program fees/user charge/sponsorships	(53,000)	(15,000)	(50,000)	-	(50,000)
Machinery charges	(2,700,000)	(2,800,000)	(2,550,000)	(2,800,000)	(2,800,000)
Trade in	(90,500)	(55,600)	(64,705)	(65,015)	(50,941)
Bond proceeds	-	-	-	-	-
Tax levy	6,938,335	6,552,001	6,497,851	6,178,569	6,298,933
Highway Projects	4,000,000	4,600,000	4,500,000	4,400,000	4,600,000
Other	5,908,085	5,235,101	4,802,556	4,951,584	4,709,874

General Revenues and Expenditures

DESCRIPTION

This non-departmental budget consists of the general revenues of the County that cannot be attributed to any one department. This includes the following items:

Sales tax revenue	TIF/TID district dissolution	General fund balance applied (if applicable)
State aid for computer exemptions	Revolving Loan Fund	Bond proceeds applied (if applicable)
State shared revenues	Special purchases by Board	Personal Property Tax Aid

This non-departmental budget also includes the Contingency Account appropriation.

SUMMARY OF SIGNIFICANT ITEMS

General Revenues (ORG 11001)

- Property tax—Prior to 2015, the General Fund property taxes were only accounted for in the General Revenues Business Unit. In 2015, the County changed the budget format to include the property taxes in the individual department budgets within the General Fund. The General Revenues org generates levy savings.
- Sales tax—The County anticipates a modest increase in sales tax revenue. The sales tax estimates are based upon past trends. The 2025 budgeted revenue of \$9,000,000 is a \$400,000 (4.7%) increase from the 2024 Adopted Budget.
- General State Shared Revenues—In 2024, due to changes in legislation, Jefferson County received an increase of \$936,265 in shared revenue. In 2025 it is anticipated that the County will receive an additional \$100,000 in shared revenue due to increases in state-wide sales tax collections.
- Utility State Shared Revenues—The County has received a preliminary notification from the State about the level of Utility State Shared Revenue in 2024. The 2025 budgeted revenue of \$1,416,725 is based on the estimates received plus some additional information about current projects completed and in progress. The 2025 budget estimates an additional \$250,000 in Utility State Shared Revenues due to these projects.
- Dividends on insurance policy—Dividends are based upon prior year estimates received from WMMIC (Wisconsin Municipal Mutual Insurance Company). WMMIC's Board of Directors does not establish dividends until the subsequent year. The estimated amount is \$25,000.
- The State replaced a component of personal property tax with Personal Property Tax Aid in 2019, and subsequently eliminated personal property tax altogether in 2024 and replaced that with additional Act 12 Personal Property Tax Aid. For 2025, Personal Property Tax Aid is estimated at \$135,372, and Act 12 Personal Property Tax Aid is estimated at \$262,847.

Contingency Fund (ORG 11002)

- The 2025 Budget includes a Contingency Fund appropriation of \$500,000 which is a reserve approved to supplement appropriations for expenses as authorized by the Finance Committee or County Board. Per Finance Committee directive, this amount shall be reviewed annually as part of the budget process.
- Per County Board Resolution 2011-97, an amount of \$265,000 was directed to be included in the 2013 Budget as a contingency to pay vested benefits related to employee retirements during the year based on 10% of the vested benefit amounts. Unexpended funds at the end of the year will lapse back into the General Fund and a new contingency for this purpose will be reestablished in the subsequent year's budget. This practice continues to be put in place each budget year. In 2025, this is also included, however with the increase in the amount of vested benefits and using approximately 10% the 2025 amount is at \$300,000. Of this amount, \$153,000 is funded by a fund balance reserve that is established for this purpose. The remaining \$147,000 is funded by tax levy.

Revolving Loan Fund (ORG 11003)

- The County has established a Revolving Loan Fund (RLF) to assist local and prospective business with gap financing options. The County's Economic Development Department administers the RLF and is responsible for determining eligibility of projects for RLF financing. The County has reserved \$516,074 for RLF loans in 2024. This amount is adjusted annually for receipt of interest and principal on outstanding loans. The amount is currently budgeted at \$0 and will be adjusted to actual receipts plus the 2023 carryover amount during the 2024 carryover process.

County Farmland Rental (ORG 11004)

- The County owns land that it currently leases for farming. During 2024, 100 acres of the County farmland was sold to Kikkoman, Inc. for a manufacturing plant. The County expects to receive \$50,000 for farmland leases in 2025.

General Revenue and Expenditures

Financial Summary

	2023 Actual	2024 Estimate	2024	2025 Budget	Change from 2024	
			Amended Budget		Amended Budget	
					\$	%
Revenues						
Intergovernmental Revenues	11,250,758	11,145,753	11,145,753	13,124,555	1,978,802	17.75%
Public Charges for Services	-	-	-	-	-	0.00%
Intergovernmental Charges	-	-	-	-	-	0.00%
Miscellaneous Revenues	100,721	145,202	145,202	100,000	(45,202)	-31.13%
Other Financing Sources	445,080	3,716,074	3,716,074	-	(3,716,074)	-100.00%
Total Revenues	11,796,559	15,007,029	15,007,029	13,224,555	(1,782,474)	-11.88%
Expenditures						
Personnel Expenses	-	-	-	-	-	0.00%
Purchased Services	-	-	-	-	-	0.00%
Other Expenses	-	1,443,649	1,443,649	800,000	(643,649)	-44.58%
Capital Items	-	-	-	-	-	0.00%
Other Financing Uses	3,887,946	2,560,078	2,560,078	-	(2,560,078)	-100.00%
Total Expenditures	3,887,946	4,003,727	4,003,727	800,000	(3,203,727)	-80.02%
Property Taxes	(11,023,540)	(11,240,956)	(11,240,956)	(12,577,555)	(1,336,599)	11.89%
Addition to/(Use of) Fund Balance	(3,114,927)	(237,654)	(237,654)	(153,000)	84,654	

Summary Highlights:

The 2025 budget provides \$12,577,555 in tax levy savings, which is a \$1,336,599 increase in levy from the 2024 amended budget. In 2024, \$936,265 of state shared revenue was budgeted in the Sheriff's department to prepare for maintenance of effort reporting due to Act 12. However, it was determined that counties do not report on law enforcement maintenance of effort related to Act 12 funding, so that amount was moved to General Revenue and Expenditures for 2025. Also, it is anticipated that the County will receive additional Utility Aid funding from its new liquid natural gas storage facility in Ixonia and other solar farms that became operational during 2023 and 2024. Finally, the County anticipates an additional \$400,000 from sales tax during 2025.

The County embarks on a carryover process in March of each year that historically has provided funding for other projects. This funding is carried in the Other Contingency line item, which shows here as other expenses. It is anticipated that there will be carryover funds that will supplement this appropriation in 2025.

General Revenues & Expenditure-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
11001 -General Revenues								
REVENUES								
411100		General Property Taxes	(11,917,026)	(5,972,877)	(11,945,753)	(11,945,753)	(13,174,555)	-
411101		Delinquent Prop Tax Adjust	(56,514)	-	-	-	-	-
412200		Co Sales Tax Collected By St	8,927,227	4,300,000	8,600,000	8,600,000	9,000,000	-
421057		State Aid Computer Exemption	73,959	-	66,488	66,488	66,488	-
421059		Personal Property Aid	135,305	135,305	135,305	135,305	135,372	-
421060		Act 12 Personal Property Aid	-	-	-	-	262,847	-
425001		State Shared Revenues	1,177,234	-	1,177,235	1,177,235	2,243,122	-
425002		Utility Shared Revenues	937,032	-	1,166,725	1,166,725	1,416,725	-
481001		Interest & Dividends	-	15,564	-	-	-	-
481002		Dividend On Insurance Policy	19,316	16,707	25,000	25,000	25,000	-
486004		Miscellaneous Revenue	17,414	-	-	-	-	-
486010		Rebates	50,225	18,281	25,000	25,000	25,000	-
611103		Operating Transfer In	445,080	-	-	3,200,000	-	-
699999		Budgetary Fund Balance	-	-	2,794,004	(405,996)	-	-
REVENUES TOTAL			(190,748)	(1,487,019)	2,044,004	2,044,004	(0)	-
EXPENDITURES								
611102		Transfer from General	16,000	-	-	-	-	-
611104		Operating Transfer Out	3,871,946	-	2,044,004	2,044,004	-	-
OPERATING EXPENDITURES			3,887,946	-	2,044,004	2,044,004	-	-
EXPENDITURES TOTAL			3,887,946	-	2,044,004	2,044,004	-	-
REVENUES			(190,748)	(1,487,019)	2,044,004	2,044,004	(0)	-
EXPENDITURES			3,887,946	-	2,044,004	2,044,004	-	-
TOTAL BUSINESS UNIT-11001 -General Revenues			4,078,694	1,487,019	0	-	0	-
11002 -Contingency Appropriation								
REVENUES								
411100		General Property Taxes	950,000	400,000	799,999	799,999	647,000	-
699999		Budgetary Fund Balance	-	-	198,250	698,250	153,000	-
REVENUES TOTAL			950,000	400,000	998,249	1,498,249	800,000	-
EXPENDITURES								
599900		Contingency	-	-	499,999	499,999	500,000	-
599901		Contingency Trans General Fund	-	-	-	(10,000)	-	-
599908		Contingency Other	-	-	198,250	653,650	-	-
599909		Contingency Vested Benefits	-	-	300,000	300,000	300,000	-
OPERATING EXPENDITURES			-	-	998,249	1,443,649	800,000	-
EXPENDITURES TOTAL			-	-	998,249	1,443,649	800,000	-
REVENUES			950,000	400,000	998,249	1,498,249	800,000	-
EXPENDITURES			-	-	998,249	1,443,649	800,000	-
TOTAL BUSINESS UNIT-11002 -Contingency Appropriation			(950,000)	(400,000)	-	(54,600)	-	-
11003 -Revolving Loan Fund								
REVENUES								
481001		Interest & Dividends	13,653	6,015	-	-	-	-
481006		Fund Balance Interest	113	65	-	-	-	-
699700		Resv Applied Operating	-	-	516,074	516,074	-	-
REVENUES TOTAL			13,766	6,080	516,074	516,074	-	-
EXPENDITURES								
594950		Operating Reserve	-	-	516,074	516,074	-	-
OPERATING EXPENDITURES			-	-	516,074	516,074	-	-
EXPENDITURES TOTAL			-	-	516,074	516,074	-	-
REVENUES			13,766	6,080	516,074	516,074	-	-

General Revenues & Expenditure-2025 BUDGET

Account Number	Project	Description	2023 Actual	2024 6-Month Actual	2024 Estimated	2024 Amended	2025 Admin	2025 Adopted
EXPENDITURES			-	-	516,074	516,074	-	-
TOTAL BUSINESS UNIT-11003 -Revolving Loan Fund			<u>(13,766)</u>	<u>(6,080)</u>	-	-	-	-
11004 -County Farmland Rental								
REVENUES								
411100		General Property Taxes	-	(47,601)	(95,202)	(95,202)	(50,000)	-
482003		County Farm Land Rent	-	23,568	95,202	95,202	50,000	-
REVENUES TOTAL			<u>-</u>	<u>(24,033)</u>	-	-	-	-
REVENUES			-	(24,033)	-	-	-	-
TOTAL BUSINESS UNIT-11004 -County Farmland Rental			<u>-</u>	<u>(24,033)</u>	-	-	-	-
REVENUES			773,018	(1,104,972)	3,558,327	4,058,327	800,000	-
EXPENDITURES			3,887,946	-	3,558,327	4,003,727	800,000	-
TOTAL General Revenues & Expenditure DEPARTMENT			<u>3,114,928</u>	<u>1,104,972</u>	<u>0</u>	<u>(54,600)</u>	<u>0</u>	<u>-</u>

Fee Schedule - 2024/2025

* denotes change from prior year

Departments	Unit	2024 Rate	2025 Rate
Child Support			
Request for Payment Records	Per Year	5.00	5.00
Process NIVD Income Withholdings (Including Unemployment)	Per Request	35.00	35.00
Perform NIVD Account Reconciliations (Affidavit or Certification)	Per Year	35.00	35.00
Reconciliation of Percentage Expressed Orders (NIVD)	Per Year	35.00	35.00
Clerk of Courts			
Mediation Fee		300.00	300.00
Custody Study		1,500.00	1,500.00
Parent Education Program Fee (Based on Ability to Pay)		10-15	10-15
The rest of the fees are set by Statute-Ch. 814.			
Central Duplication-MIS Department			
For Special or Large Projects-Contact for Quotes			
Single-Side Copies	Per Copy	0.025	0.025
Pollbooks	Per Single Side	0.035	0.035
Public-Black and White	Per Copy	0.25	0.25
Laminating	Per Sheet	.35-.65	.35-.65
County Clerk			
Marriage Licenses		110.00	110.00
Marriage Licenses Waiver		25.00	25.00
Marriage Licenses Waiver-Active Military		10.00	10.00
Reissuance or Correction of Marriage License		10.00	10.00
Conservaton License	Per Transaction	0.50	0.50
DMV Temporary License		5.00	5.00
DMV Metal Plates		19.50	19.50
DMV Renewal Stickers		10.00	10.00
DNR, ATV, Boat, Snowmobile		4.00	4.00
County Directory-Includes Tax		2.00	2.00
Passport Fees		25.00	25.00
Passport Picture Fees		12.00	12.00
Elections			
SVRS Reports		Variable	Variable
SVRS Annual Charges-Base, plus Variable		Variable	Variable
Election Cost Reimbursement		Variable	Variable
District Attorney			
Discovery	Page	0.30	0.30
CD/DVD/USB	Each	15.00	15.00
First Offender Program Fee		350.00	350.00
Fair Park			
FACILITIES			
* Set-Up Day Prior to Event before 4pm	% of Building Rate	\$ 0.50	
* Set-Up Day Prior to Event after 6pm	% of Building Rate	\$ 0.30	
* Facility use for set-up/Non-Event Day (prior to event, after 5 pm only)			50%
* Dairy Barn (60'x260'=15,600 sq feet)	Per Day	\$ 624.00	\$ 650.00
* Building #2 - With Ties Stalls	Per Day	\$ 675.00	
* adding tie stalls to individual rent list, per stall			
* Dairy Barn - With Box Stalls (94 - 10' x 10' Box Stalls)	Per Day	\$ 1,410.00	\$ 1,480.00
* Dairy Barn with 30-50 Box stalls			\$25/stall
* Dairy Barn with 51-70 Box stalls			\$20/stall
* Dairy Barn - Milk House/Parlor (Active Milking)	Per Day	\$ 150.00	\$ 200.00
* Dairy Barn - Milk House/Parlor (Space)	Per Day	\$ 75.00	\$ 100.00
* Horse Barn (60'x260'=15,600 sq feet)	Per Day	\$ 624.00	\$ 624.00
* Building #3 - With Ties Stalls	Per Day	\$ 675.00	
* adding tie stalls to individual rent list, per stall			
* Building #3 - With Box Stalls (94 - 10' x 10' Box Stalls)	Per Day	\$ 1,410.00	\$ 1,480.00
* Horse Barn with 30-50 Box stalls			\$25/stall
* Horse Barn with 51-70 Box stalls			\$20/stall
* Daybreak Building (60'x112'=6,720 sq feet)	Per Day	\$ 336.00	\$ 400.00
* Indoor Arena	Per Day	\$ 630.00	\$ 700.00
* Building #7 - Indoor Arena with Outdoor Arena Rental (33% Discount)	Per Day	\$ 422.00	

Fee Schedule - 2024/2025

* denotes change from prior year

Departments	Unit	2024 Rate	2025 Rate
* Building #7 - Indoor Arena (33% of full day)	Per 1/2 Day	\$ 422.00	
* Indoor Arena (hourly)	Per Hour (3 Hrs Max)	\$ 35.00	\$ 50.00
* Indoor Arena - Warm-up Arena	Per Day	\$ 256.00	\$ 260.00
* Indoor Arena - Warm-up Arena when renting Indoor or Outdoor Arena Rental space	Per Day	\$ 169.00	\$ 170.00
* Draft Horse Barn	Per Day	\$ 375.00	\$ 400.00
* Draft Horse Barn with stalls (39-10'x10' stalls)		\$ 600.00	\$ 680.00
* Horse Barn with 15-26 Box stalls			\$25/stall
* Horse Barn with 27+ Box stalls			\$20/stall
* Swine (w covered show area)	Per Day	\$ 351.00	\$ 360.00
* Swine Barn - Jones Annex	Per Day	\$ 300.00	\$ 315.00
* Activity Center	Per Day	\$ 540.00	\$ 700.00
* Weekday (Mon-Wed 20% Discount)	Per Day	\$ 432.00	
* Controlled Environment - Heat or Air Conditioning	Per Day	\$ 100.00	
* Building #12A - Kitchen	Per Day	\$ 150.00	
* Activity Center - Kitchen when renting Activity Center	Per Day	\$ 100.00	\$ 100.00
* Activity Center - Administration Building - Conference Room	Per Day	\$ 90.00	\$ 100.00
* Building #13 - Administration Building - Lobby	Per Day	\$ 90.00	
* West Building (40'x160'=6,400 sq feet)	Per Day	\$ 320.00	\$ 350.00
* West Building - with heat	Per Day	\$ 420.00	
* East Building (56'x160'=8,960 sq feet)	Per Day	\$ 448.00	\$ 450.00
* MAP Building (60' x100' = 6,000 sq ft)	Per Day	\$ 300.00	\$ 400.00
* Beef Barn (52'x120' = 6,240 sq ft - Open Air Pole Barn)	Per Day	\$ 250.00	\$ 280.00
* Sheep Barn (52'x215' = 11,180 sq ft - Open Air Pole Barn)	Per Day	\$ 335.00	\$ 350.00
* Goat Barn (52' x130' = 6,760 - Open Air Pole Barn w/48 pens)	Per Day	\$ 270.00	\$ 280.00
* MidWay Hop Stop - Food Building (25'x25' = 625 sq ft)	Per Day	\$ 225.00	\$ 235.00
* MidWay Hop Stop Patio and Courtyard space - when renting with Food Building	Per Day		\$ 400.00
* Fair Park Grill (20'x30'=600 sq ft)	Per Day	\$ 225.00	\$ 235.00
* Grandstand (2000 seats & area within footprint including track, does not include track mainte	Per Day	\$ 1,000.00	\$ 2,000.00
* Picnic Pavilion	Per Day	\$ 90.00	\$ 100.00
* Picnic Pavilion with camping sites (Priced based on # of campers)	Contact Fair Office		
* Mid-week rental of facilities/spaces to non-profit groups will be offered at a 20% discount.			
Outdoor Space			
* Outdoor Arena #4 - North (115' x 220')(includes 2 daily arena preps)	Per Day	\$ 150.00	\$ 200.00
* Outdoor Arena #9 - West Small (80'x200') (includes 2 daily arena preps)	Per Day	\$ 150.00	\$ 200.00
* Outdoor Arena #10 - West Large (150'x250') (includes 2 daily arena preps)	Per Day	\$ 150.00	\$ 200.00
* Outdoor Arenas #4 or #9 or #10 (33% Discount)	Per Half Day, Per Arena	\$ 100.00	
* Outdoor Arena s #4 or #9 or #10	Per Hour (2 Hour Min/M	\$ 35.00	\$ 40.00
* Outdoor Event Space - East Lawn	Per Day		\$ 400.00
Animal Event Support			
* Individual Livestock Pens - JCFP Staff set up/take down (Sheep/Hog/Goat)	Per Stall	\$ 12.00	\$ 12.00
* Individual Livestock Pens - Promotor set up/take down (Sheep/Hog/Goat)	Per Stall	\$ 6.00	\$ 6.50
* Individual Livestock Gates (Small/Large)	per piece	\$ 2.00	\$ 5.00
* Tie Stalls	per stall		\$ 15.00
* Individual Horse Stalls (JCFP Staff set up)	per stall	\$ 20.00	\$ 20.00
* Shavings (Bag) - Bulk Order	per bag		\$9
* Shavings (Bag) - Delivered to stall	Current Rate plus Labor	TBD	TBD
* Cage (JCFP Set-up/Tear-down)	Each	\$ 2.00	\$ 2.00
* Cage (Promoter Set-up/Tear-down)	Each	\$ 1.00	\$ 1.00
* Arena Prep (Drag/Roll/Water per treatment)	Per Prep	\$ 30.00	\$ 30.00
* Animal Footing	TBD	Market Rate	Market Rate
* Manure Dumpster Fee (includes removal from Bldg./site)	Per 20 yd. Dumpster	Market Rate	Market Rate
Event Support			
* Copies	Per Page	\$ 0.25	\$ 0.25
* Table (JCFP Set-up/take-down)	Each	\$ 7.00	\$ 7.00

Fee Schedule - 2024/2025

* denotes change from prior year

Departments	Unit	2024 Rate	2025 Rate
Table (Promoter Set-up/take-down) (Bar-Picnic-Spool -Square-Round)	Each	\$ 5.00	\$ 5.00
* Black Table Covers	each		\$ 5.00
* Cable Tables	each		\$ 10.00
Chair (JCFP set-up/take-down)	Each	\$ 2.00	\$ 2.00
Chair (Promoter set-up/take-down)	Each	\$ 1.00	\$ 1.00
* Portable Bar Table	Each		\$ 20.00
* Pipe & Drape (10' x 8' sections)	Per section	\$ 20.00	\$ 25.00
* Bleachers	Per Seat	\$ 0.50	\$ 1.50
* Sound Systems - (Building built-in or Portable PA)	Per Event/Per Building	\$ 110.00	\$ 150.00
* Projector and Screen	per event day		\$ 200.00
Garbage Dumpster Fee	Per 6 yd. Dumpster	Market Rate	Market Rate
Garbage Fee	Per Ton of Garbage	Market Rate	Market Rate
Recycle Dumpster Fee	Per 20 yd. Dumpster	Market Rate	Market Rate
Recycle Fee	Per Ton of Recycle	Market Rate	Market Rate
Garbage Dumpster Live Loading	TBD	Market Rate	Market Rate
* Event Fence/Gates - Cyclone fencing (10' sections)	per section		\$ 7.00
* On Site JCFP Staff Labor	Per Hour/Person		\$ 35.00
* JCFP Barn Clean-out (clearn out of stalls to center aisles)	Per Hour/Person		\$ 65.00
* Labor with Bobcat	Per Hour/Person	\$ 120.00	\$ 125.00
* 10' x 10' Frame Tent (set-up included)	Per Day	\$ 160.00	\$ 170.00
* 10' x 20' Frame Tent (set-up included)	Per Day	\$ 200.00	\$ 220.00
* 10' x 10' EZ-Up pop-up Tent (set-up included)	Per Day		\$ 35.00
Trailers			
* Office Trailer	Per Day	\$ 90.00	\$ 100.00
* Office Trailer with any other facility rental (33% Discount)	Per Day	\$ 60.00	\$ 69.00
* Refrigerated Trailer	Per Day	\$ 50.00	\$ 80.00
* Refrigerated Cooler (2 Door)	Per Day	\$ 10.00	\$ 25.00
* Storage Trailer	Per Day	\$ 20.00	\$ 40.00
* Water Trailer	Per Day	\$ 20.00	\$ 25.00
Stages			
* Aluminum Stage (includes set-up and stairs)	Per Event	\$ 200.00	\$ 225.00
* Stage sections (4x8 sections, includes set-up and stairs)	Per Section	\$ 20.00	\$ 25.00
* Wood Stage (includes set-up and stairs)	Per Event	\$ 130.00	\$ 140.00
* Risers (4x6 sections)	Per Section	\$ 10.00	\$ 15.00
Vendors			
Food & Beverage Vendor Fees (JCFP retains 10% of commission)	Gross Sales	\$ 0.10	\$ 0.10
Food & Beverage Vendor Fees (Large event - JCFP retains 65% promoter 33% of commission in credit)	Gross Sales	\$ 0.15	\$ 0.15
* Outdoor Non F&B Vendor Fee	Per Day, Per Sq. Ft.	\$ 0.15	\$ 60.00
* Outdoor Non F&B Vendor Fee (Over 1,000 sq. ft.)	Per Day, Per Sq. Ft.	\$ 0.10	\$ 0.10
Event Vendor Electrical Hook-up			
* Electricity 120 Volt-20 amp	Each		\$ 15.00
* Electricity 240 Volt-20-50 amp	Each		\$ 20.00
* Electricity 240 Volt-60-100 amp	Each		\$ 25.00
Camping Sites (includes restrooms, showers and dumpstation)			
* Camping-Electric, Water & Sewer (1-6 Nights)	Per Night	\$ 45.00	\$ 47.00
* Camping-Electric, Water & Sewer (7-29 Nights)	Per Night	\$ 36.00	\$ 37.00
* Camping-Electric, Water & Sewer (30 Nights or more)	Per Night	\$ 31.50	\$ 32.00
* Camping-Electric & Water (1-6 Nights)	Per Night	\$ 35.00	\$ 37.00
* Camping-Electric & Water (7-29 Nights)	Per Night	\$ 28.00	\$ 30.00
* Camping-Electric & Water (30 Nights or more)	Per Night	\$ 24.50	\$ 25.00
Camping - Non-Electric	Per Night	\$ 25.00	\$ 25.00
Camping - No Electric (7-29 Nights)	Per Night	\$ 20.00	\$ 20.00
Camping - No Electric (30 Nights or more)	Per Night	\$ 15.00	\$ 15.00
Dump Station Fee		\$ 10.00	\$ 10.00
Winter Storage: (During Season)			
Inside (5 months)	Linear Ft.	\$ 20.00	\$ 20.00
Covered Outside (5 months)	Per Unit	\$ 175.00	\$ 175.00
Uncovered Outside (5 months)	Per Unit	\$ 150.00	\$ 150.00
* Indoor - Motorcycle	per unit		\$ 200.00
Jefferson County Agriculture Promotional Events (i.e. Dairy Breakfast, Pork Chop Dinner, etc.)			
Adult Ticket	Per Person		TBD
Youth Ticket	Per Person		TBD
Fair Week			
Gate Admission			
General Admission (Ages 13-61)	Per Person	\$ 12.00	\$ 12.00
Youth/Senior Admission (Ages 6 -12) (Ages 62 & Up)	Per Person	\$ 8.00	\$ 8.00
Child Admission (Ages 5 & Under)	Per Person	free	free

Fee Schedule - 2024/2025

* denotes change from prior year

Departments	Unit	2024 Rate	2025 Rate
Exhibitor Wristband (Season Pass)	Per Person	\$ 15.00	\$ 15.00
Family 5 Pack (Vendors & Campers)	5 Admission Tickets	\$ 30.00	\$ 30.00
Family 5 Pack (Five ticket set/pack)	5 Admission Tickets	\$ 35.00	\$ 35.00
Camping (All Fair week camping sites are water & Electric Only, dumpstation access)			
* Animal Exhibitor Camping Early Bird Special (Before June 1)	Per Site/ 8 nights	\$ 196.00	\$ 199.00
* Animal Exhibitor Camping Regular Price (June 1 -30)	Per Site/ 8 nights	\$ 224.00	\$ 228.00
* Animal Exhibitor Camping Site Late Fee(After July 1)	Per Site/ 8 nights	\$ 280.00	\$ 300.00
* Vendor/Partner Camping Site Fee - Non-Fair Rate	Per night	\$ 35.00	\$ 40.00
Parking			
* VIP Vehicle Parking Fee (Across-Street)	Per Vehicle	\$ 10.00	\$ 10.00
* Inside Fair Park - Reserved Vehicle Parking Early Bird (Before July 1)	Per Vehicle/week	\$ 75.00	\$ 100.00
* Inside Fair Park - Reserved Vehicle Parking (After June 1)	Per Vehicle/week	\$ 100.00	\$ 100.00
* Inside Fair Park - Exhibitor Trailer Parking	Per Vehicle/week	\$	\$
* Inside Fair Park -Vendor/Partner Storage Trailer Parking	Per unit/week	\$ 100.00	\$ 100.00
* Inside Fair Park -Vendor/Partner Storage Trailer Parking w/electric	Per unit/week	\$	\$ 140.00
* Outside Fair Park - Vendor/Partner Storage Trailer Parking	Per unit/week	\$ 50.00	\$ 50.00
Vendor/Partner			
Food & Beverage Vendor Fee	Per Frontage Foot	\$ 40.00	\$ 40.00
* Non-Profit F&B Vendor Fee	Per Frontage Foot	\$	\$ 30.00
* Non-F&B Vendor/Partner under 800 sq. ft	Per Frontage Foot	\$ 35.00	\$ 35.00
* Non-Profit non-F&B Vendor Fee	Per Frontage Foot	\$	\$ 30.00
* Non-F&B Vendor/Partner over 800 sq. ft	Per Sq. Ft.	\$ 0.30	\$ 0.35
* Non-Profit non-F&B Vendor Fee	Per Sq. Ft.	\$	\$ 0.30
* Electricity 120 Volt-20 amp	Each	\$ 65.00	\$ 68.00
* Electricity 240 Volt-20-50 amp	Each	\$ 160.00	\$ 166.00
* Electricity 240 Volt-60-100 amp	Each	\$ 200.00	\$ 208.00
Exhibitors			
Non-Animal Fee (Other Fee)	Per Entry	\$ 0.25	\$ 0.25
Dairy Department Fee	Per Entry	\$ 5.00	\$ 5.00
Beef Department Fee	Per Entry	\$ 5.00	\$ 5.00
Swine Department Fee	Per Entry	\$ 5.00	\$ 5.00
Sheep Department Fee	Per Entry	\$ 5.00	\$ 5.00
Goats Department Fee	Per Entry	\$ 5.00	\$ 5.00
Poultry Department Fee	Per Entry	\$ 1.00	\$ 1.00
Rabbits Department Fee	Per Entry	\$ 1.00	\$ 1.00
Horse & Pony Department Fee	Per Entry	\$ 2.50	\$ 2.50
Draft Horse Department Fee	Per Entry	\$ 5.00	\$ 5.00
Equine Stall Fee	Per Stall	\$ 10.00	\$ 10.00

Note: Per Jefferson County Board rules, the Director may deviate from the established fee structure when it is advantageous to the operation of the Fair Park, and shall report such arrangements to the Committee.

Finance

Garnishment Fee		15.00	15.00
Child Support Fee		3.00	3.00
Duplicate W-2		10.00	10.00
Invalid Bank Account		25.00	25.00
COBRA-Dental Premiums (Regular premium with additional 2%)			
Single (\$44)	Per Month	43.82	43.82
Family (\$93)	Per Month	93.80	93.80

Health Department

Immunization Admin Fee (for Free Vaccines) - Child		15.00	15.00
Immunization Admin Fee (for Free Vaccines) - Adult		10.00	10.00
TB Skin Tests		15.00	15.00
Adult Influenza		35.00	35.00
Inter-Department: Behavioral Health or Drug Treatment Injections (Human Services)		20.00	20.00
* CPR class	per person		60.00
Food Service Fees			
Retail Food - Serving Meals (PrePackaged)		121.00	121.00
Pre-inspection Fee for New Buildings or Change of Use		134.00	134.00
Pre-inspection Fee for Change of Owner		100.00	100.00
Re-inspection Fee		175.00	175.00
Re-inspection Fee 2		175.00	175.00
Retail Food - Serving Meals Low		264.00	264.00
Pre-inspection Fee for New Buildings or Change of Use		332.00	332.00
Pre-inspection Fee for Change of Owner		249.00	249.00
Re-inspection Fee		175.00	175.00
Re-inspection Fee 2		326.00	326.00

Fee Schedule - 2024/2025

* denotes change from prior year

Departments	Unit	2024 Rate	2025 Rate
Retail Food - Serving Meals Moderate		379.00	379.00
Pre-inspection Fee for New Buildings or Change of Use		488.00	488.00
Pre-inspection Fee for Change of Owner		366.00	366.00
Re-inspection Fee		175.00	175.00
Re-inspection Fee 2		479.00	479.00
Retail Food - Serving Meals Complex		620.00	620.00
Pre-inspection Fee for New Buildings or Change of Use		798.00	798.00
Pre-inspection Fee for Change of Owner		598.00	598.00
Re-inspection Fee		175.00	175.00
Re-inspection Fee 2		785.00	785.00
Transient Retail Food - TCS		195.00	195.00
Transient Retail Food - Non-TCS		80.00	80.00
Transient Retail Food - Prepackaged TCS		50.00	50.00
Lodging Fees			
Tourist Rooming House (1-4 rooms)-License		126.00	126.00
Pre-inspection Fee for New Buildings or Change of Use		306.00	306.00
Pre-inspection Fee for Change of Owner		229.00	229.00
Re-inspection Fee		200.00	200.00
Re-inspection Fee 2		200.00	200.00
Bed & Breakfast		126.00	126.00
Pre-inspection Fee for New Buildings or Change of Use		306.00	306.00
Pre-inspection Fee for Change of Owner		229.00	229.00
Re-inspection Fee		200.00	200.00
Re-inspection Fee 2		200.00	200.00
Hotel/Motel (5-30 rooms)-License		236.00	236.00
Pre-inspection Fee for New Buildings or Change of Use		489.00	489.00
Pre-inspection Fee for Change of Owner		366.00	366.00
Re-inspection Fee		200.00	200.00
Re-inspection Fee 2		295.00	295.00
Hotel/Motel (31-99 rooms)-License		322.00	322.00
Pre-inspection Fee for New Buildings or Change of Use		678.00	678.00
Pre-inspection Fee for Change of Owner		508.00	508.00
Re-inspection Fee		200.00	200.00
Re-inspection Fee 2		408.00	408.00
Hotel/Motel (100-199 rooms)-License		409.00	409.00
Pre-inspection Fee for New Buildings or Change of Use		810.00	810.00
Pre-inspection Fee for Change of Owner		607.00	607.00
Re-inspection Fee		200.00	200.00
Re-inspection Fee 2		515.00	515.00
Hotel/Motel (200+ rooms)-License		563.00	563.00
Pre-inspection Fee for New Buildings or Change of Use		1,208.00	1,208.00
Pre-inspection Fee for Change of Owner		906.00	906.00
Re-inspection Fee		200.00	200.00
Re-inspection Fee 2		714.00	714.00
Campground Fees			
Campground (1-25 sites)		201.00	201.00
Pre-inspection Fee for New Buildings or Change of Use		387.00	387.00
Pre-inspection Fee for Change of Owner		290.00	290.00
Re-inspection Fee		200.00	200.00
Re-inspection Fee 2		244.00	244.00
Campground (26-50 sites)		288.00	288.00
Pre-inspection Fee for New Buildings or Change of Use		576.00	576.00
Pre-inspection Fee for Change of Owner		432.00	432.00
Re-inspection Fee		200.00	200.00
Re-inspection Fee 2		357.00	357.00
Campground (51-99 sites)		350.00	350.00
Pre-inspection Fee for New Buildings or Change of Use		714.00	714.00
Pre-inspection Fee for Change of Owner		535.00	535.00
Re-inspection Fee		200.00	200.00
Re-inspection Fee 2		433.00	433.00
Campground (100-199 sites)		409.00	409.00
Pre-inspection Fee for New Buildings or Change of Use		846.00	846.00
Pre-inspection Fee for Change of Owner		634.00	634.00
Re-inspection Fee		200.00	200.00
Re-inspection Fee 2		510.00	510.00
Campground (200 or more sites)		471.00	471.00
Pre-inspection Fee for New Buildings or Change of Use		984.00	984.00
Pre-inspection Fee for Change of Owner		738.00	738.00

Fee Schedule - 2024/2025

* denotes change from prior year

Departments	Unit	2024 Rate	2025 Rate
Re-inspection Fee		200.00	200.00
Re-inspection Fee 2		591.00	591.00
Recreational & Educational Camp		580.00	580.00
Pre-inspection Fee for New Buildings or Change of Use		1,224.00	1,224.00
Pre-inspection Fee for Change of Owner		918.00	918.00
Re-inspection Fee		200.00	200.00
Re-inspection Fee 2		734.00	734.00
Tattoo & Body Piercing Establishment Fees			
Tattoo Establishments-License		155.00	155.00
Pre-inspection Fee for New Buildings or Change of Use		260.00	260.00
Pre-inspection Fee for Change of Owner		195.00	195.00
Re-inspection Fee		100.00	100.00
Re-inspection Fee 2		100.00	100.00
Tattoo & Body Piercing Establishment		253.00	253.00
Pre-inspection Fee for New Buildings or Change of Use		408.00	408.00
Pre-inspection Fee for Change of Owner		306.00	306.00
Re-inspection Fee		100.00	100.00
Re-inspection Fee 2		100.00	100.00
Temporary Tattooing Events-License		115.00	115.00
Swimming Pool Fees			
Public Swimming Pools		338.00	338.00
Pre-inspection Fee for New Buildings or Change of Use		156.00	156.00
Pre-inspection Fee for Change of Owner		117.00	117.00
Re-inspection Fee		100.00	100.00
Re-inspection Fee 2		100.00	100.00
Swimming Pools with Water Attraction		338.00	338.00
Pre-inspection Fee for New Buildings or Change of Use		182.00	182.00
Pre-inspection Fee for Change of Owner		136.00	136.00
Re-inspection Fee		100.00	100.00
Re-inspection Fee 2		100.00	100.00
Swimming Pools with Water Attraction, up to 2 Slides		198.00	198.00
Pre-inspection Fee for New Buildings or Change of Use		260.00	260.00
Pre-inspection Fee for Change of Owner		195.00	195.00
Re-inspection Fee		100.00	100.00
Re-inspection Fee 2		100.00	100.00
Swimming Pools with Additional Pool Slides		187.00	187.00
Pre-inspection Fee for New Buildings or Change of Use		150.00	150.00
Pre-inspection Fee for Change of Owner		112.00	112.00
Re-inspection Fee		100.00	100.00
Re-inspection Fee 2		100.00	100.00
Swimming Pools with Additional Waterslides		187.00	187.00
Pre-inspection Fee for New Buildings or Change of Use		150.00	150.00
Pre-inspection Fee for Change of Owner		112.00	112.00
Re-inspection Fee		100.00	100.00
Re-inspection Fee 2		100.00	100.00
Retail Food Establishments (Department of Agriculture)			
Retail Food - Not Serving Meals, Complex		1,103.00	1,103.00
Pre-inspection Fee for New Buildings or Change of Use		1,020.00	1,020.00
Pre-inspection Fee for Change of Owner		765.00	765.00
Re-inspection Fee		175.00	175.00
Re-inspection Fee 2		459.00	459.00
Retail Food - Not Serving Meals, Moderate		426.00	426.00
Pre-inspection Fee for New Buildings or Change of Use		408.00	408.00
Pre-inspection Fee for Change of Owner		306.00	306.00
Re-inspection Fee		175.00	175.00
Re-inspection Fee 2		193.00	193.00
Retail Food - Not Serving Meals, Simple TCS		305.00	305.00
Pre-inspection Fee for New Buildings or Change of Use		306.00	306.00
Pre-inspection Fee for Change of Owner		229.00	229.00
Re-inspection Fee		175.00	175.00
Re-inspection Fee 2		193.00	193.00
Retail Food - Not Serving Meals, Simple Non-TCS		96.00	96.00
Pre-inspection Fee for New Buildings or Change of Use		91.00	91.00
Pre-inspection Fee for Change of Owner		68.00	68.00
Re-inspection Fee		175.00	175.00
Re-inspection Fee 2		175.00	175.00
Retail Food - Not Serving Meals, Pre-packaged		51.00	51.00
Pre-inspection Fee for New Buildings or Change of Use		-	-

Fee Schedule - 2024/2025

* denotes change from prior year

Departments	Unit	2024 Rate	2025 Rate
Pre-inspection Fee for Change of Owner		-	-
Re-inspection Fee		175.00	175.00
Re-inspection Fee 2		175.00	175.00
Mobile Inspection Fee-License		50.00	50.00
School Inspections			
Full Service Kitchen-Inspection Fee		460.00	460.00
Preinspection		448.00	448.00
Satellite Kitchen-Inspection Fee		157.00	157.00
Preinspection		153.00	153.00
Late Fee for Annual License Renewed After July 1st (Not including school inspections)		85.00	85.00
Additional Department Fees			
Operating without a Wisconsin Certified Food Manager		150.00	150.00
Operating Without a license		500.00	500.00
Highway Department			
Access Permits			
Access Permit Fee (Single Family, Multi-Family, Commercial)		25.00	25.00
Roadway/Street Access		500.00	500.00
Work on Highway Right-of-Way			
All Work in Right of Way (each)		25.00	25.00
Oversize/Overweight			
Oversize &/or Overweight (Single Trip)	Single Trip	50.00	50.00
Oversize &/or Overweight (Annual/Unit)	Annual/Unit	100.00	100.00
Utility Permits			
Application/Service Fee (Includes first 200' of trenching/boring)		150.00	150.00
Utility Permit Issuance Fees (add to application fee)			
Open Cut of Pavement (each)	Each	500.00	500.00
Vault or Other Structure		100.00	100.00
Trenching	Each Additional Mile	250.00	250.00
Pole Installation/Replacement/removal	more than 5	100.00	100.00
Human Resources			
County Lanyard Replacement		2.00	2.00
ID Badge Replacement-Normal		3.00	3.00
ID Badge Replacement-Proximity		5.00	5.00
Photocopies	Per Page	0.25	0.25
Human Services			
Psychiatric-Med Check	Hour	295.00	295.00
Psychiatric Evaluation-Individual	Hour	295.00	295.00
Psychiatric Evaluation-Group	Hour	68.00	68.00
Counseling-Individual	Hour	124.00	124.00
Counseling-Group	Hour	31.00	31.00
Case Management-Individual	Hour	86.00	86.00
Case Management-Group	Hour	23.00	23.00
Juvenile Supervision-Individual	Hour	86.00	86.00
Juvenile Supervision-Group	Hour	23.00	23.00
Psychiatric-C.S.P-Individual	Hour	211.00	211.00
Psychiatric-C.S.P-Group	Hour	52.00	52.00
C.S.P.-RN Nurse	Hour	110.00	110.00
C.S.P.-RN Nurse	Hour	31.00	31.00
C.S.P.-Masters	Hour	129.00	129.00
C.S.P.-Masters	Hour	28.00	28.00
C.S.P.-Bachelors	Hour	110.00	110.00
C.S.P.-Bachelors	Hour	21.00	21.00
C.S.P.-Technician	Hour	118.00	118.00
C.S.P.-Technician	Hour	18.00	18.00
O.W.I. Assessment-Standard	Task	295.00	295.00
O.W.I.-No Show	Task	145.00	145.00
O.W.I.-Reinstatement	Task	98.00	98.00
O.W.I.-Extension of D.S.P.	Task	98.00	98.00
O.W.I.-Paperwork Transfer	Task	147.00	147.00
O.W.I.-Out-of-State Add-on	Task	246.00	246.00
Lueder Haus	Day	293.00	293.00
Protective Payee-Non Care WI	Month	44.39	44.39
Protective Payee-Family Care	Month	44.39	44.39
Meal Rate	Per Meal	11.84	11.84
Transportation	Per Ride	10.57	10.57

Fee Schedule - 2024/2025

* denotes change from prior year

Departments	Unit	2024 Rate	2025 Rate
AODA Residential Services (room & board)	Day	25.00	25.00
Drug Screens		5.00	5.00
Prescription Medication Fee	Per Perscription	1.00	1.00
Shelter and Detention Care	Day	25.00	25.00
Land and Water Conservation			
ATCP 51 Livestock Siting Fee			
Review of Full Livestock Siting Application		750.00	750.00
Fees for Review of Separate Worksheets in the Case of Amendments			
Worksheet 1-Animal Units		50.00	50.00
Worksheet 2-Odor Management		200.00	200.00
Worksheet 3-Waste and Nutrient Management		150.00	150.00
Worksheet 4-Waste Storage Facilities		300.00	300.00
Worksheet 5-Runoff Management		200.00	200.00
Animal Waste Storage Ordinance			
Closure		-	-
Gallons of Storage 1-1,000,000		150.00	150.00
Gallons of Storage 1,000,001-3,000,000		200.00	200.00
Gallons of Storage 3,000,001 and Greater		300.00	300.00
Non-Metallic Mining			
Review Fee-One Time			
Mine Site Size-1 to 25 Acres		900.00	900.00
Mine Site Size-26 to 50 Acres		1,200.00	1,200.00
Mine Site Size-51 or More Acres		1,500.00	1,500.00
Annual Fee Table			
Inactive (County-\$15, DNR-\$15/2025 County \$140)		30.00	155.00
1 to 5 Acres (County-\$175, DNR- \$35/2025 County \$300)		210.00	335.00
6 to 10 Acres (County-\$350, DNR- \$70/2025 County \$475)		420.00	545.00
11 to 15 Acres (County-\$525, DNR- \$105/2025 County \$650)		630.00	755.00
16 to 25 Acres (County-\$700, DNR- \$140/2025 County \$825)		840.00	965.00
26 to 50 Acres (County-\$810, DNR- \$160/2025 County \$935)		970.00	1,095.00
51 Acres or Larger (County-\$870, DNR- \$175/2025 County \$995)		1,045.00	1,170.00
Farmland Preservation Annual Certification before May 1		25.00	35.00
Farmland Preservation Annual Certification after May 1		50.00	70.00
Cancellation of Notice of Non-Compliance		75.00	100.00
Certificate of Compliance		25.00	35.00
Replacement Copy Certificate of Compliance		5.00	5.00
Nutrient Management Full Class		50.00	50.00
Nutrient Management Update Class		20.00	20.00
Purchase of Agricultural Easement Application & Processing Fee		750.00	750.00
Tree Planter Rental, tax is additional (10 day rental period)		50.00	100.00
Tree Sprayer Rental, tax is additional (10 day rental period)		50.00	100.00
Tree Spade Rental (refundable deposit when spade is returned)		80.00	80.00
Soil Probe Rental (refundable deposit when probe is returned)		65.00	65.00
Land Information			
Photocopies-Letter & Legal		0.25	0.25
Photocopies-11"x17"		0.50	0.50
Property Map Copies 18"x24"		2.50	2.50
Photocopies-36"x24"		5.00	5.00
Photocopies-36"x48"		8.00	8.00
Special Computer Reports-minimum fee (up to 10 pages)		10.00	10.00
Computer Reports-Custom (page fee for reports over 10 pages)		0.65	0.65
Name and Address Labels	Per Label	0.06	0.06
Assessment Roll	Per Parcel	0.03	0.03
Custom Extensive Searches or Clerical Services	Per Hour	50.00	50.00
Subdivision Plats-Full Size	Per Sheet	4.00	4.00
Subdivision Plats-11"x17"	First Sheet	2.00	2.00
Subdivision Plats-11"x17"	Each Additional Sheet	1.00	1.00
Condo Plats-11"x17"	First Sheet	2.00	2.00
Condo Plats-11"x17"	Each Additional Sheet	1.00	1.00
Address Assignment-New Construction or Reassignment		35.00	35.00
Request to combine tax parcels			35.00
Request to split tax parcel			35.00
Deeds or Recorded Documents	First Page	2.00	2.00
Deeds or Recorded Documents	Each Additional Page	1.00	1.00
Fax Copy	Per Page	1.00	1.00
Emailed Recorded Documents	First Page	2.00	2.00

Fee Schedule - 2024/2025

* denotes change from prior year

Departments	Unit	2024 Rate	2025 Rate
Emailed Recorded Documents	Each Additional Page	1.00	1.00
Emailed Non-Recorded Documents	Each Page	0.25	0.25
Map Plots			
8 1/2"x11" Black and White		0.25	0.25
24"x18" Black and White		2.50	2.50
8 1/2"x11" Color		3.75	3.75
11"x17" Black and White or Color		5.00	5.00
18"x24" Black and White or Color		8.00	8.00
24"x36" Black and White or Color		15.00	15.00
36"x36" Black and White or Color		20.00	20.00
36"x42" Black and White or Color		25.00	25.00
Firm Panels			
24"x36" Black and White		3.75	3.75
24"x36" Color		12.50	12.50
Custom Maps-Development or File Processing	Per Hour	50.00	50.00
Digital Map Files:			
Parcel Maps/Township		20.00	20.00
Parcel Maps/County-wide		200.00	200.00
County Zoning/Township		15.00	15.00
County Zoning/County-wide		100.00	100.00
Town Land Use Inventory/Township		15.00	15.00
Town Land Use Inventory/County-wide		100.00	100.00
Roads Center Lines		20.00	20.00
Floodplain		20.00	20.00
Address Points		25.00	25.00
Municipal Boundaries		15.00	15.00
Section Boundries		15.00	15.00
Soil Survey			25.00
* Orthophotography 5 inch b/w MrSid-Section		10.00	
* Orthophotography 6 inch b/w MrSid-Township		100.00	
* Orthophotography 6 inch b/w MrSid-County-wide		500.00	
* Orthophotography 1 foot Color MrSid-4 Section		20.00	
* Orthophotography 1 foot Color MrSid-Township		100.00	
* Orthophotography 1 foot Color MrSid-County-wide		400.00	
* April 2010 Color Orthophotography 12 inch	4 Section tile		20.00
* April 2010 Color Orthophotography 12 inch	Township		100.00
* April 2010 Color Orthophotography 12 inch	Countywide		400.00
* April 2015 Color Orthophotography 6 inch	Section		10.00
* April 2015 Color Orthophotography 6 inch	Township		100.00
* April 2015 Color Orthophotography 6 inch	Countywide		500.00
* Spring 2018 Color Orthophotography 6 inch			200.00
* Spring 2020 Color Orthophotography 6 inch	Countywide only		No charge
* Spring 2023 Color Orthophotography 6 inch			200.00
* Spring 2025 Color Orthophotography			No charge
* Custom Processing per hour			50.00
Medical Examiner			
Cremation Permit		227.00	227.00
Disintermit Permit		50.00	50.00
Death Certificate Signing		25.00	25.00
Investigation Case Report		25.00	25.00
Autopsy and Toxicology Reports		50.00	50.00
* Note these fees may change per statutes based on Consumer Price Index.			
Parks			
Dog Park			
* Annual Tag-1st Dog		30.00	35.00
* Annual Tag-1st Dog (Dogs Licensed in Jefferson County)		30.00	
* Annual Tag-1st Dog (Dogs not Licensed in Jefferson County)		35.00	
Annual Tag-Senior Citizen		15.00	15.00
Annual Tag-Disabled		15.00	15.00
Annual Tag-Veteran		15.00	15.00
* Additional Annual Tag	Per Dog	15.00	20.00
Replacement Tag		10.00	10.00
Daily Permit-(Resident or Non-County Resident)	Per Dog	5.00	5.00
Camping-Carnes Park East	Per Night	20.00	20.00
Camping-Cappie's Landing (Rock River Access)	Per Night	20.00	20.00
Camping - Other	Per Night	20.00	20.00

Fee Schedule - 2024/2025

* denotes change from prior year

Departments	Unit	2024 Rate	2025 Rate
Boat Launch - Rock River Park	Daily	5.00	5.00
Boat Launch - Rock River Park	Annual	25.00	25.00
Boat Launch - Cappies Landing	Daily	5.00	5.00
Boat Launch - Cappies Landing	Annual	25.00	25.00
* Gardens - Korth	10x20 site	20.00	25.00
* Gardens - Carnes	10x10 site	12.50	
Gardens - Carnes	10x20 site	25.00	25.00
Shelter Rentals (All Fees Subject to Sales Tax)			
Weekday is Monday-Thursday; Weekend is Friday-Sunday and holidays			
* (Korth Park Pavilion kitchen deposit is \$100)			
External Structures (tents, bouncy houses, etc.)	Per Structure	50.00	50.00
Cappie's Landing Park			
* Weekday rental 1-100 persons			25.00
* Weekend rental 1-100 persons			50.00
* — Resident 1-100 Persons		35.00	
* — Resident 101-200 Persons		85.00	
* — Non-Resident 1-100 Persons		40.00	
* — Non-Resident 101-200 Persons		95.00	
Carlin Weld Park			
* Weekday rental 1-100 persons			50.00
* Weekend rental 1-100 persons			100.00
* — Resident 1-100 Persons		50.00	
* — Resident 101-200 Persons		105.00	
* — Non-Resident 1-100 Persons		60.00	
* — Non-Resident 101-200 Persons		110.00	
Dog Park - Special Use Area			
Hourly		25.00	25.00
1/2 day (4 hours)		75.00	75.00
Full day		125.00	125.00
Cold Spring Creamery			
* Weekday rental 1-100 persons			25.00
* Weekend rental 1-100 persons			50.00
* — Resident 1-100 Persons		35.00	
* — Resident 101-200 Persons		85.00	
* — Non-Resident 1-100 Persons		40.00	
* — Non-Resident 101-200 Persons		95.00	
Dorothy Carnes Park (Electricity)			
* Weekday rental 1-100 persons			50.00
* Weekend rental 1-100 persons			100.00
* — Resident 1-100 Persons		70.00	
* — Resident 101-200 Persons		125.00	
* — Non-Resident 1-100 Persons		85.00	
* — Non-Resident 101-200 Persons		135.00	
Garman Nature Preserve			
* Weekday rental 1-100 persons			25.00
* Weekend rental 1-100 persons			50.00
* — Resident 1-100 Persons		35.00	
* — Resident 101-200 Persons		85.00	
* — Non-Resident 1-100 Persons		40.00	
* — Non-Resident 101-200 Persons		95.00	
Kanow Park			
* Weekday rental 1-100 persons			25.00
* Weekend rental 1-100 persons			75.00
* — Resident 1-100 Persons		65.00	
* — Resident 101-200 Persons		120.00	
* — Non-Resident 1-100 Persons		75.00	
* — Non-Resident 101-200 Persons		125.00	
Korth Park-Elm Point Rd (Electricity)			
* Weekday rental 1-100 persons			50.00
* Weekend rental 1-100 persons			100.00
* — Resident 1-100 Persons		70.00	
* — Resident 101-200 Persons		125.00	
* — Non-Resident 1-100 Persons		85.00	
* — Non-Resident 101-200 Persons		135.00	
Korth Park, Pavilion (Electricity)			
* Weekday rental 1-100 persons			75.00
* Weekday rental 101-200 persons			125.00
* Weekend rental 1-100 persons			200.00

Fee Schedule - 2024/2025

* denotes change from prior year

Departments	Unit	2024 Rate	2025 Rate
Weekend rental 101-200 persons			250.00
* — Resident 1-100 Persons		125.00	
* — Resident 101-200 Persons		175.00	
* — Non-Resident 1-100 Persons		150.00	
* — Non-Resident 101-200 Persons		200.00	
Korth Park, Pavilion and Kitchen (Electricity)			
* Weekday rental 1-100 persons			175.00
* Weekday rental 101-200 persons			225.00
* Weekend rental 1-100 persons			300.00
* Weekend rental 101-200 persons			350.00
* — Resident 1-100 Persons		200.00	
* — Resident 101-200 Persons		275.00	
* — Non-Resident 1-100 Persons		250.00	
* — Non-Resident 101-200 Persons		300.00	
Pohlmann Park			
* Weekday rental 1-100 persons			25.00
* Weekend rental 1-100 persons			75.00
* — Resident 1-100 Persons		40.00	
* — Resident 101-200 Persons		90.00	
* — Non-Resident 1-100 Persons		45.00	
* — Non-Resident 101-200 Persons		100.00	
Rock Lake Park (Lower/Lakeside)			
* Weekday rental 1-100 persons			50.00
* Weekend rental 1-100 persons			100.00
* — Resident 1-100 Persons		75.00	
* — Resident 101-200 Persons		125.00	
* — Non-Resident 1-100 Persons		90.00	
* — Non-Resident 101-200 Persons		150.00	
Rock Lake Park (Upper/Hillside)			
* Weekday rental 1-100 persons			25.00
* Weekend rental 1-100 persons			75.00
* — Resident 1-100 Persons		55.00	
* — Resident 101-200 Persons		115.00	
* — Non-Resident 1-100 Persons		75.00	
* — Non-Resident 101-200 Persons		125.00	
Rock River Park			
* Weekday rental 1-100 persons			25.00
* Weekend rental 1-100 persons			50.00
* — Resident 1-100 Persons		35.00	
* — Resident 101-200 Persons		85.00	
* — Non-Resident 1-100 Persons		40.00	
* — Non-Resident 101-200 Persons		95.00	
Rome Pond Park			
* Weekday rental 1-100 persons			25.00
* Weekend rental 1-100 persons			75.00
* — Resident 1-100 Persons		50.00	
* — Resident 101-200 Persons		105.00	
* — Non-Resident 1-100 Persons		60.00	
* — Non-Resident 101-200 Persons		110.00	
Welcome Travelers Park			
* Weekday rental 1-100 persons			25.00
* Weekend rental 1-100 persons			75.00
* — Resident 1-100 Persons		50.00	
* — Resident 101-200 Persons		105.00	
* — Non-Resident 1-100 Persons		60.00	
* — Non-Resident 101-200 Persons		110.00	
Special use permits: Star gazing, GeoCache and group gatherings above 20 persons Groups larger than 25 must rent shelter for day of event			
* Special use permit	Per event		10.00
Group Permit Fees (All Fees Subject to Sales Tax)			
— (All group permit requests exceeding 100 people requires a shelter rental fee)			
Cappie's Landing Park			
— 100-300 Persons		35.00	
— 301+ Persons		85.00	
Carlin Weld Park			
— 100-300 Persons		50.00	
— 301+ Persons		105.00	
Gold Spring Creamery			

Fee Schedule - 2024/2025

* denotes change from prior year

Departments	Unit	2024 Rate	2025 Rate
100-300 Persons		35.00	
301+ Persons		85.00	
Dorothy Carnes Park (Electricity)			
100-300 Persons		65.00	
301+ Persons		120.00	
Kanaw Park			
100-300 Persons		50.00	
301+ Persons		105.00	
Kerth Park-Elm Point Rd (Electricity)			
100-300 Persons		65.00	
301+ Persons		120.00	
Kerth Park, Pavilion			
100-300 Persons		110.00	
301+ Persons		160.00	
Kerth Park, Pavilion and Kitchen			
100-300 Persons		185.00	
301+ Persons		250.00	
Pehlmann Park			
100-300 Persons		35.00	
301+ Persons		85.00	
Rock Lake Park (Lower/Lakeside)			
100-300 Persons		65.00	
301+ Persons		120.00	
Rock Lake Park (Upper/Hillside)			
100-300 Persons		50.00	
301+ Persons		105.00	
Rock River Park			
100-300 Persons		35.00	
301+ Persons		85.00	
Rome Pond Park			
100-300 Persons		50.00	
301+ Persons		105.00	
Planning & Zoning			
(Note: A double permit fee will be charged for all after-the-fact permits. Minimum of \$100.)			
Structural Alteration/Repair Permit		50.00	50.00
Agricultural Structures			
<1000 sq.ft.		-	-
≥1000 sq.ft.		-	-
<500 sq. ft.		30.00	30.00
500 - 999 sq. ft.		50.00	50.00
1000 - 1499 sq. ft.		80.00	80.00
1500 - 1999 sq. ft.		100.00	100.00
2000 - 4999 sq. ft.		150.00	150.00
5000+ sq. ft.		200.00	200.00
Residential Structures - non shoreland			
Single Family Home		600.00	600.00
Duplex & Multi-Family	Unit	400.00	400.00
Addition (Habitable) <500 sq.ft		150.00	150.00
* Addition (Habitable) ≥500 sq.ft.		200.00	
* Addition (Habitable) 500-999 sq. ft.			200.00
* Addition (Habitable) ≥1000 sq.ft.			250.00
Addition (Non-Habitable) <500 sq.ft. (Includes garages, porches, etc...)		50.00	50.00
* Addition (Non-Habitable) ≥500 sq.ft. (Includes garages, porches, etc...)		100.00	
* Addition (Non-Habitable) 500-999 sq.ft. (Includes garages, porches, etc...)			100.00
* Addition (Non-Habitable) ≥1000 sq.ft. (Includes garages, porches, etc...)			200.00
Accessory Structures (Enclosed w/roof)			
200 sq.ft. or less		30.00	30.00
≥500 sq.ft.		50.00	
* 200-499 sq.ft.			50.00
* 500-999 sq.ft.			100.00
* 1000-1499 sq. ft.			150.00
* ≥1500 sq.ft.			200.00
Accessory Structures (Not Enclosed)			
<500 sq. ft.		30.00	30.00
* ≥500 sq.ft.		50.00	
* 500-999 sq.ft.			100.00
* 1000+ sq. ft.			150.00

Fee Schedule - 2024/2025

* denotes change from prior year

Departments	Unit	2024 Rate	2025 Rate
Accessory Structures <1000 sq. ft.		50.00	50.00
Outside Storage in Industrial Zone (Includes all decks, pools, lean-to's, etc...)		30.00	30.00
Residential Structures - shoreland			
Single Family Home		650.00	650.00
Duplex & Multi-Family	Unit	450.00	450.00
Addition (Habitable) <500 sq.ft		200.00	200.00
Addition (Habitable) ≥500 sq.ft.		250.00	
Addition (Habitable) <500-999 sq.ft			250.00
Addition (Habitable) ≥1000 sq.ft.			300.00
Addition (Non-Habitable) <500 sq.ft. (Includes garages, porches, etc...)		100.00	100.00
Addition (Non-Habitable) ≥500 sq.ft. (Includes garages, porches, etc...)		150.00	
Addition (Non-Habitable) 500-999 sq.ft. (Includes garages, porches, etc...)			150.00
Addition (Non-Habitable) ≥1000 sq.ft. (Includes garages, porches, etc...)			250.00
Accessory Structures (Enclosed w/roof)			
200 sq.ft. or less		80.00	80.00
≥500 sq.ft.		50.00	
200-499 sq.ft.			100.00
500-999 sq.ft.			150.00
1000-1499 sq. ft.			200.00
≥1500 sq.ft.			250.00
Accessory Structures (Not Enclosed)			
<500 sq. ft.		80.00	80.00
≥500 sq.ft.		100.00	
500-999 sq.ft.			150.00
1000+ sq. ft.			200.00
Non-structural (includes floodplain fill, plantings, ponds, shoreland alterations, etc.)			
<250 sq. ft.		50.00	50.00
>250 sq. ft.		100.00	100.00
Viewing/access corridor establishment		100.00	100.00
Navigability determination		100.00	100.00
Waterfront property review		50.00	50.00
Mitigation/impervious surface plan		100.00	100.00
Tree removal		30.00	30.00
Outside Storage in Industrial Zone		50.00	50.00
Business/Industrial			
Principal Structure		500.00	500.00
Addition <500 sq.ft		150.00	150.00
Addition ≥500 sq.ft.		300.00	300.00
Accessory Structures > 1000 sq. ft.		150.00	150.00
Accessory Structures < 1000 sq. ft.		100.00	100.00
Outside storage in I zone		50.00	100.00
Agri-Business			
Principal Structure		300.00	300.00
Additions		150.00	150.00
Accessory Structures		100.00	100.00
Accessory Structures >1000 sq. ft.		100.00	150.00
Accessory Structures <1000 sq. ft.		50.00	100.00
Floodplain			
Additional Fee to any permit in the floodplain		150.00	150.00
Shoreland/Wetland/Floodplain			
Structural		-	-
Non-Structural			
<250 sq. ft.		50.00	50.00
≥ 250 sq.ft.		100.00	100.00
Revision Fee/Zoning & Land Use Permits		50.00	50.00
Sign Permits (whichever is greater)		25.00	25.00
Mobile Tower Siting			
New & Class 1 Collocation		3,000.00	3,000.00
Class 2 Collocation		500.00	500.00
Campgrounds			
Campground Accessory Structure		50.00	50.00
Subdivision/CSM (Certified Survey Maps)			
Preliminary Plat-\$350 + \$10 per lot		350.00	350.00
Final Plat		200.00	300.00
Condominium Plat - \$300 + \$10/lot		200.00	300.00
Certified Survey-Preliminary		50.00	50.00
Certified Survey-Final		25.00	100.00

Fee Schedule - 2024/2025

* denotes change from prior year

Departments	Unit	2024 Rate	2025 Rate
Sanitary Permit Fees			
	Recording Fee for Sanitary Maintenance Agreement	30.00	30.00
	Large Scale (DNR Defined)	975.00	975.00
	Sand Filter	925.00	925.00
	Mound & In-Ground Pressure	675.00	675.00
	Holding Tanks	775.00	775.00
	In-Ground Non-Pressure	600.00	600.00
	ATU (Aerobic Treatment Unit) - Separate Installation	425.00	425.00
	ATU - (If added as part of an entire system install. Addtl fee not required for sand filter)	250.00	250.00
*	Tank Replacement or addition	375.00	375.00
	Repairs (Includes recoring of existing mound or sand filter. Does not include other system replacement)	375.00	375.00
*	Revision (change to plans)	100.00	100.00
*	Reconnection		250.00
	Transfers	50.00	50.00
	Re-Inspections (if not complete on initial inspection)	50.00	50.00
	Permit Extensions (prior to expiration)	50.00	50.00
	Inspections (for systems requiring more than four inspections)	75.00	75.00
	Soil test Review Fee	80.00	80.00
	Wisconsin Fund Application Fee	100.00	100.00
*	Sanitary permit state fee		100.00
Petition Fees for Public Hearing			
	Conditional Use with Rezone	100.00	100.00
	Variance	450.00	450.00
*	Second variance for same structure		200.00
	Conditional Use & Variance Petition Fees	300.00	300.00
	Rezoning Petition Fee - one lot	300.00	300.00
	Rezoning Petition Fee - per lot	50.00	50.00
	Administrative DATCP Reporting Fee For Rezoning Out of A-1 (Non-refundable, paid at the time of application)	100.00	100.00
	Reapplication Fee	100.00	100.00
*	Appeal Fee	500.00	600.00
Plans/Ordinances			
	Agricultural Preservation and Land Use Plan	40.00	40.00
	Disc Format	5.00	5.00
	Zoning Ordinance	30.00	30.00
	Private Sewage System Ordinance	5.00	5.00
	Floodplain Ordinance	12.00	12.00
	Land Division/Subdivision Ordinance	9.00	9.00
Other Fees			
	Computer Reports (Custom)	Page	0.50
	Special Computer Reports (Minimum Fee)		5.00

Fee Schedule - 2024/2025

* denotes change from prior year

Departments	Unit	2024 Rate	2025 Rate
Custom Extensive Searches or Clerical Serivces	Hour	40.00	40.00
Photocopying	Page	0.25	0.25
Private Map Fees			
8 1/2 Black and White		2.37	2.37
8 1/2 Color		3.55	3.55
11 x 17 Black/White or Color		4.74	4.74
FEMA Firmette		3.55	3.55
Municipal Map Fees			
8 1/2 Black and White		2.50	2.50
8 1/2 Color		3.75	3.75
11 x 17 Black/White or Color		5.00	5.00
FEMA Firmette		3.75	3.75
Other Fees			
Computer Reports (Custom)	Page	0.65	0.65
Special Computer Reports (Minimum Fee)		50.00	50.00
Custom Extensive Searches or Clerical Serivces	Hour	50.00	50.00
Copy	Page	0.25	0.25
Demo Permit		30.00	30.00
* Salvage Yard License		50.00	100.00
Annual Report Fee		80.00	80.00
Zoning Verification Letter		100.00	100.00
Register of Deeds			
Monthly Images	Each	0.20	0.20
Monthly Index	Each	0.15	0.15
Historic Images	Each	0.15	0.15
Historic Index	Each	0.15	0.15
On-line Access to Recorded Documents	Per Page	1.00	1.00
Subscripction to Land Records			
0-250 Minutes*	Monthly	75.00	75.00
251-500 Minutes*	Monthly	125.00	125.00
501-1000 Minutes*	Monthly	200.00	200.00
1001-2000 Minutes*	Monthly	300.00	300.00
Unlimited Minutes	Monthly	500.00	500.00
Unlimited Second User Name (available only with Unlimited Plan purchase)	Monthly	100.00	100.00
* Overage Charge per/min	Per Minute	0.25	0.25
Copies:			
Real Estate Records (first page)	Each	2.00	2.00
(each additional page of same document)	Each	1.00	1.00
Document Recording Fee		30.00	30.00
Plat Recording Fee		50.00	50.00
Transportation Plat Fee		25.00	25.00
Condominium Review Fee		50.00	50.00
Photocopies	Each	0.25	0.25
Full size plats (from plotter)	Per Page	4.00	4.00
Real Estate Reports	Per Page	1.00	1.00
Vital Records			
Birth	1st Copy	20.00	20.00
Marriage	1st Copy	20.00	20.00
Death	1st Copy	20.00	20.00
Domestic Partnership	1st Copy	20.00	20.00
Termination of Domestic Partnership	1st Copy	20.00	20.00
(each additional copy when purchase at the same time)	Each	3.00	3.00
Sheriff			
Parking Violations (Courthouse and County Office Buildings)		10.00	10.00
Parking Violations-Handicap (Courthouse and County Office Buildings)		50.00	50.00
Copies	Per Copy	0.25	0.25
Mug Shots		2.50	2.50
Audio Cassettes		15.00	15.00
CD/DVD		15.00	15.00
Paper Service	Unlimited Attempts	75.00	75.00
Paper Service at Same Address (Serving 2 People at Same Residence)	Unlimited Attempts	45.00	45.00
Paper Service for DA's Office		33.00	33.00
Paper Service for DA's Same Address (Serving 2 People at Same Residence)		10.00	10.00
Paper Service for a Jefferson County Inmate in Custody for DA's office		15.00	15.00
Writs		100.00	100.00
Traffic Escorts (minimum 2 squads)	Per Officer/Per Hour	63.79	63.79

Fee Schedule - 2024/2025

* denotes change from prior year

Departments	Unit	2024 Rate	2025 Rate
Transports (Based on Deputy's Current Hourly Rate)			
Traffic Events		58.33	58.33
Sheriff Sale Posting Fee		150.00	150.00
Sheriff Sale Posting Fee-If Posponed and Reposted		75.00	75.00

Fee Schedule - 2024/2025

* denotes change from prior year

Departments	Unit	2024 Rate	2025 Rate
False Alarm Fee			
For 3rd False Alarm in a 12 Month Period		25.00	25.00
For 4th False Alarm in a 12 Month Period		50.00	50.00
For 5th (And Each After) False Alarm in a 12 Month Period		100.00	100.00
Jail			
Alcohol Sensor Fee		5.00	5.00
Nurse Visit		7.00	7.00
Doctor Visit		10.00	10.00
MedTox		8.00	8.00
Contested Drug Test (Additional for postage)		30.00	30.00
Booking Fee		25.00	25.00
Huber Fees	Per Day	19.00	19.00
Huber Board for transfers	Per Day	20.00	20.00
EM	Per Day	25.00	25.00
EM Hook Up		50.00	50.00
Daily Fee		9.00	9.00
Damaged Bin		5.00	5.00
Damaged Linen		5.00	5.00
Warrant Fee		40.00	40.00
Hygiene Pack		4.00	4.00
Photocopies		0.25	0.25
Jail Photo		2.50	2.50
Municipal Commitments	Per Day	60.00	60.00
Treasurer			
Copies		0.25	0.25
Plat Books		35.00	35.00
Delinquent Taxes Printout		50.00	50.00
UW Extension			
Copies		0.25	0.25
4-H County Enrollment		20.00	20.00
Lawn & Garden Soil Samples		10.00	10.00
Farm Field Soil Samples		8.00	8.00
Private Pesticide Certification		35.00	35.00
Publications (Cost is based on UW Extension publications list price)			
Other Lab Fees (Price depends on the sample and what type of testing is required)			
Program Fees (Varies per program and based on County needs)			

Fund Balance Policy Application

For Budget Year 2025

Audited fund balance, 12/31/23

Unadjusted fund balance, 12/31/23

Add: Transfer from Human Services

Less non-spendable fund balances:

Inventory

Deposits held by WMMIC (\$783,000-not included in policy)

Delinquent property taxes

RLF receivable

Prepaid expenditures

Less restricted fund balances

Other restricted fund balances by departments

Less committed fund balances

Liability insurance claims outstanding (including IBNR)

Less assigned fund balances

Fund balance applied against 2024 tax levy

Fund balance applied against 2024 tax levy-Health

Current year projected use of fund balance

Other assigned fund balances by departments

Fund balance assigned for 2024 MIS budget

Vested holiday pay

Vested sick pay reserve

Elected sick pay reserve

Vested vacation pay reserve

Vested comp pay reserve

Add loss/(subtract gain) on unrealized market value of investments

Unassigned fund balance, 12/31/23

Working Capital

Total budgeted expenditures (2023 budget)

Working capital (required two month minimum)

Working capital (three months goal)

Unassigned fund balance less working capital 12/31/23

Net "available" unassigned fund balance

	General Fund		Health Department
Audited fund balance, 12/31/23	\$ 38,845,988		
Unadjusted fund balance, 12/31/23		38,845,988	890,278
Add: Transfer from Human Services			
Less non-spendable fund balances:			
Inventory	(26,635)		
Deposits held by WMMIC (\$783,000-not included in policy)	-		
Delinquent property taxes	(1,536,682)		
RLF receivable	(391,429)		
Prepaid expenditures	<u>(1,168,013)</u>	(3,122,759)	(29,736)
Less restricted fund balances			
Other restricted fund balances by departments	<u>(2,040,101)</u>	(2,040,101)	-
Less committed fund balances			
Liability insurance claims outstanding (including IBNR)	<u>(1,334,980)</u>	(1,334,980)	
Less assigned fund balances			
Fund balance applied against 2024 tax levy	-		
Fund balance applied against 2024 tax levy-Health	-		-
Current year projected use of fund balance	(1,488,670)		
Other assigned fund balances by departments	(5,705,407)		-
Fund balance assigned for 2024 MIS budget	<u>-</u>	(7,194,077)	
Vested holiday pay	(14,236)		
Vested sick pay reserve	(1,259,855)		
Elected sick pay reserve	(74,902)		
Vested vacation pay reserve	(2,779,273)		
Vested comp pay reserve	<u>(84,613)</u>	(4,212,879)	
Add loss/(subtract gain) on unrealized market value of investments		583,136	
Unassigned fund balance, 12/31/23		21,524,328	860,542
Working Capital			
Total budgeted expenditures (2023 budget)	99,585,393		2,023,393
Working capital (required two month minimum)	(16,597,566)		(337,232)
Working capital (three months goal)	<u>(8,298,783)</u>	(24,896,349)	<u>(168,616)</u>
Unassigned fund balance less working capital 12/31/23		<u>(3,372,021)</u>	354,694
Net "available" unassigned fund balance		(3,372,021)	354,694

* 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.

Debt Service

The Debt Service Fund is for principal and interest payments on outstanding general obligation debt issues owed by the County for all governmental funds. The County's bond rating is Aa2.

MISSION

Debt Service provides funds sufficient to make annual interest and principal payments on County debt obligations borrowed for capital expenditures.

POLICY

The County may borrow money only to finance its Capital Improvement Program and other capital assets. The County's ability to achieve the lowest possible financing costs is tied directly to its fiscal management, including the existence and adherence to formal fiscal policies. These policies exist because of the significant annual and long-range cost of debt service, and to assure both taxpayers and bond rating agencies that debt levels and ability to pay debt service are actively managed.

The purpose of this policy is to provide the County with a guide to manage debt levels by evaluating the need for capital investments against the capacity to pay for financing the costs of meeting that need. The goal of this policy is to equip the County Board, Administration and taxpayers with guidelines and information that can inform good decisions on borrowing money to accomplish the fiscal and program mission of the County.

By state statute, the County's debt obligation cannot exceed 5% of the equalized value of all property in the County, including Tax Increment Financing Districts. The County continues to comply with this debt limit. See "Outstanding Debt Limit" (next page).

By state statute, there is a separate property tax levy rate limit for debt service levy. The baseline for the limit is the 1992 tax rate adopted for the 1993 budget. The County continues to comply with the debt levy rate.

The County's Capital Improvement plan includes projections for replacement of assets as well as anticipating investment in new assets that may be needed. The plan is updated periodically to reflect additions, deletions, and other changes in assets of circumstances. Investment in operating equipment, fleet and technology are made through annual budget appropriations as determined by management and the County Board.

The County issued debt in 2013, 2014, and 2015 to fund the construction of a new Highway facility. The County issued debt in 2020 to fund capital projects including improvements to its south campus, county-wide broadband enhancements, and 911 communications upgrade. In 2023, the County satisfied its 2013A General Obligation bond in full.

The County has issued debt to fund improvements to its Courthouse, Sheriff's Department and Jail facilities in 2021 (\$8 million) and 2022 (\$28 million).

During 2023, the County issued a general obligation promissory note in the amount of \$370,000 to replace its telephone system.

Jefferson County is also a guarantor of \$20 million of revenue bonds issued by Fond du Lac County for construction of high-speed broadband infrastructure throughout Jefferson County. The debt will be repaid by Bug Tussel I, LLC, who is the broadband service provider. This project is supplemented by a grant from the State of Wisconsin Public Service Commission.

Debt Service

Financial Summary

	2023 Actual	2024 Estimate	2024		Change from 2024	
			Amended Budget	2025 Budget	Amended Budget \$	%
Revenues						
Other Financing Sources	2,090,000	-	-	-	-	100.00%
Total Revenues	2,090,000	-	-	-	-	-
Expenditures						
Principal	5,610,000	2,835,784	2,835,784	2,358,385	(477,399)	-16.83%
Interest and fiscal charges	1,813,881	1,695,688	1,695,688	1,598,399		
Other Financing Uses	-	-	-	-	-	0%
Total Expenditures	7,423,881	4,531,472	4,531,472	3,956,784	(477,399)	-10.54%
Property Taxes	4,029,243	4,061,985	4,061,985	3,917,707	(144,278)	-3.55%
Addition to (Use of) Fund Balance	(1,304,638)	(469,487)	(469,487)	(39,077)		

Outstanding Debt Limit as of December 31, 2024

Equalized Value (a)	12,053,565,800
Statutory Limitation Percentage	5%
Statutory Debt Limitation	602,678,290
Outstanding Debt (b)	44,191,276
Available Debt Limit	558,487,014

(a) Total County equalized value including Tax Incremental Districts for budget year purposes.

Outstanding Debt

Outstanding indebtedness is the outstanding principal on general obligation bonds for which the County has pledged its full faith, credit and unlimited taxing power.

G. O. Bond Series 2014A	9/25/2014	4/1/2034	2.775158%	5,525,000
G. O. Bond Series 2015A	5/12/2015	4/1/2034	2.479800%	2,255,000
G. O. Bond Series 2020A	3/5/2020	4/1/2039	1.965000%	6,610,000
G. O. Bond Series 2021A	10/12/2021	4/1/2038	1.480000%	3,550,000
G. O. Bond Series 2022A	9/12/2022	4/1/2042	3.678183%	26,000,000
G.O. Promissory Note	10/10/2023	10/1/2026	6.250000%	251,276
Total				\$ 44,191,276

**SCHEDULE OF CURRENT DEBT SERVICE
REQUIREMENTS BY ISSUE**

Fiscal Year		G. O. Bond Series 2014A	G.O. Bond Series 2015A	G.O. Bond Series 2020A	G.O. Bond Series 2021A	G.O. Bond Series 2022A	G.O. Promissory Note 2023	Total
2025	Principal	465,000	200,000	230,000	240,000	1,100,000	123,385	2,358,385
	Interest	162,985	59,220	151,200	83,400	1,127,794	13,801	1,598,400
2026	Principal	475,000	205,000	235,000	310,000	1,570,000	127,891	2,922,891
	Interest	151,235	54,157	141,900	75,150	1,074,394	5,969	1,502,805
2027	Principal	485,000	210,000	235,000	300,000	1,490,000	-	2,720,000
	Interest	138,629	48,970	132,500	66,000	1,013,194	-	1,399,293
2028	Principal	500,000	215,000	235,000	300,000	1,440,000	-	2,690,000
	Interest	124,460	43,658	123,100	57,000	954,594	-	1,302,812
2029	Principal	510,000	220,000	245,000	250,000	1,450,000	-	2,675,000
	Interest	109,310	38,110	113,500	48,750	889,544	-	1,199,214
2030	Principal	530,000	225,000	250,000	200,000	1,460,000	-	2,665,000
	Interest	93,710	32,325	106,100	42,000	816,794	-	1,090,929
2031	Principal	545,000	235,000	255,000	200,000	1,470,000	-	2,705,000
	Interest	76,631	25,875	101,050	37,000	743,544	-	984,100
2032	Principal	570,000	240,000	260,000	200,000	1,480,000	-	2,750,000
	Interest	57,955	18,750	95,900	33,000	669,794	-	875,399
2033	Principal	585,000	245,000	270,000	225,000	1,495,000	-	2,820,000
	Interest	38,609	11,475	90,600	28,750	595,419	-	764,853
2034	Principal	860,000	260,000	275,000	235,000	1,505,000	-	3,135,000
	Interest	14,405	3,900	85,150	24,150	520,419	-	648,024
2035	Principal	-	-	770,000	225,000	1,520,000	-	2,515,000
	Interest	-	-	74,700	19,550	444,794	-	539,044
2036	Principal	-	-	795,000	265,000	1,535,000	-	2,595,000
	Interest	-	-	59,050	14,650	376,094	-	449,794
2037	Principal	-	-	825,000	300,000	1,545,000	-	2,670,000
	Interest	-	-	42,850	9,000	314,494	-	366,344
2038	Principal	-	-	850,000	300,000	1,565,000	-	2,715,000
	Interest	-	-	26,100	3,000	252,294	-	281,394
2039	Principal	-	-	880,000	-	1,580,000	-	2,460,000
	Interest	-	-	8,800	-	189,394	-	198,194
2040	Principal	-	-	-	-	1,595,000	-	1,595,000
	Interest	-	-	-	-	124,897	-	124,897
2041	Principal	-	-	-	-	1,200,000	-	1,200,000
	Interest	-	-	-	-	67,250	-	67,250
2042	Principal	-	-	-	-	1,000,000	-	1,000,000
	Interest	-	-	-	-	21,250	-	21,250
Total Principal		5,525,000	2,255,000	6,610,000	3,550,000	26,000,000	251,276	44,191,276
Total Interest		967,929	336,440	1,352,500	541,400	9,982,560	19,770	13,413,996