

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

Date: Tuesday May 6, 2025

Time: 8:30 a.m.

Committee members: Jones, Richard (Chair); Zaring, Karl; Jaeckel, George (Vice-Chair); Christensen, Walt; Drayna, David

1. Call to order
2. Roll call (establish a quorum)
3. Certification of compliance with the Open Meetings Law
4. Approval of the agenda
5. Approval of minutes for Finance Committee for April 9, 2025
6. Communications
7. Public Comment (Members of the public who wish to address the Committee on specific agenda items must register their request at this time)
8. Discussion and possible action on purchase of Jail Administration software for the Sheriff's Department and amending the 2025 budget
9. Discussion and possible action on accepting \$24,500 in Wisconsin State Opioid Response Funding on behalf of the Jefferson County Drug Free Coalition and amending the 2025 budget
10. Discussion and possible action on amending the Environmental Health Fee Schedule in the Jefferson County Health Department and amending the 2025 budget
11. Discussion and possible action on amending the 2025 budget and fee schedule in the Health Department for CPR training
12. Discussion and possible action creating a full-time Administrative Specialist position in the Administrative Division and amending the 2025 budget in the Human Services Department
13. Discussion and possible action on accepting a grant from the Cities for Financial Empowerment Fund, Inc. and authorizing agreements with them and Community Action Coalition of South Central Wisconsin and amending the 2025 budget in the Human Services Department
14. Discussion and possible action on 2026 capital budget requests and 2025 capital needs
15. Discussion and possible action on status of Courthouse/Sheriff/Jail improvement project and 2021A and 2022A bond funds
16. Discussion and possible action on determining the disposition of foreclosed properties, setting minimum bids for the sale of foreclosed properties, and considering offers to purchase on foreclosed properties
17. Convene in closed session pursuant to section 19.85 (1)(e) Wis. Stats. for deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, for the purpose of discussion and possible action on setting minimum bids, selling and considering offers to purchase on tax foreclosed properties and other county owned properties and pursuant to section 19.85 (1)(g) Wis. Stats. to confer with legal counsel concerning strategy to be adopted by Jefferson County with respect to litigation in which it is or is likely to become involved for the purpose of discussion and possible action on claims against Jefferson County
18. Reconvene in open session for action on closed session items if necessary
19. Discussion and possible action on 2025 projections of budget vs. actual revenues and expenditures
20. Review of the financial statements and department update for March 2025-Finance Department
21. Review of the financial statements and department update for March 2025-Treasurer's Office
22. Review of the financial statements and department update for March 2025-Child Support
23. Update on contingency fund balance
24. Discussion of funding for projects related to the new highway facilities and sale of old highway facilities
25. Set future meeting schedule, next meeting date, and possible agenda items
26. Review of invoices
27. Adjourn Finance Committee

Next scheduled meetings: Tuesday, June 10, 2025 (Regular meeting)
Monday, July 7, 2025 (Regular meeting)
Tuesday, August 5, 2025 (Regular meeting)

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Meeting ID: 222 138 314 062
Passcode: Cd6CW6Pd

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

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

**Jefferson County
Finance Committee Minutes
April 9, 2025**

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

- 1. Call to order** – Finance Committee Chair Richard Jones called the meeting to order at 8:30 a.m.
- 2. Roll call (establish a quorum)** – Finance Committee members present were Richard Jones, George Jaeckel, Walt Christensen, David Drayna, and Karl Zarling. There were no other board members in attendance. Staff in attendance included County Administrator Michael Luckey, Corporation Counsel Danielle Thompson, Finance Director Marc DeVries; Assistant Finance Director, Tammy Worzalla; Budget Analyst, Morgan Toutant; County Treasurer, Kelly Stade, Human Services Director, Brent Ruehlow; County Sheriff, Travis Maze; Chief Deputy, Don Hunter; Human Resources Coordinator, Jessica Tucker; Parks Director Kevin Weismann; Fair Park Director, Rebecca Roberts; and Paralegal, Sarana Stolar. There were no members of the public present.
- 3. Certification of compliance with the Open Meetings Law** – County Administrator Luckey certified compliance with the Open Meetings Law.
- 4. Approval of the agenda** - No changes were made to the agenda.
- 5. Approval of minutes for Finance Committee for March 6, 2025** - Motion by Jaeckel/Drayna to approve the minutes from the Finance Committee meeting held on March 6, 2025. The motion passed 5-0.
- 6. Communications** - None.
- 7. Public comment** - None.
- 8. Discussion and possible action on out-of-state travel for the Human Services Department** – Human Services Director Ruehlow explained that there was an opportunity for staff to attend an out of state conference that was grant funded. Motion by Jones/Jaeckel to approve the out of state travel. The motion passed 5-0.
- 9. Discussion and possible action on compensation benchmarking software for the Human Resources Department** – The Committee had tasked Finance Director DeVries with finding a funding source for the purchase of compensation benchmarking software. For 2025, DeVries proposed to apply the savings from the Risk Manager/Safety Officer position in the Human Resources department that had been vacant all year and budgeted at a total cost of \$117,141.95 to the first year's contract cost of \$34,925. To fund the following two years' obligations of \$26,550 per year, the Human Resources Committee has agreed to suspend any contracts for Market Response Compensation Management which in 2018 totaled \$88,230 in cost, in exchange for funding this software. Motion by Zarling/Christensen to approve the contract with GovInvest for

compensation benchmarking software for a total amount of \$88,025 over three years and forward the resolution to the County Board of Supervisors. The motion passed 5-0.

10. Discussion and possible action on Fair Park feasibility study and Master Plan – DeVries explained that there is \$30,000 carried forward for a feasibility study/master plan for the Fair Park. There are also opportunities to purchase land adjacent to the Park, as well as purchase a prefabricated building at a deep discount. The question before the Committee is whether it is time to embark on these studies and purchases. The Committee discussed the 2006 feasibility study and 2014 master plan as well as the known deferred maintenance items currently outstanding in the Fair Park. The Committee decided it was too soon to act on the studies and other opportunities for purchases without knowing the full extent of deferred maintenance and directed the Fair Park and Facilities directors to assemble a list of deferred maintenance items needing immediate attention by the June meeting. No action was taken.

11. Discussion and possible action on accepting bid for construction of Interurban Trail – Parks Director Weismann explained that the bids had been received for the final phase of the Interurban Trail. Weismann is recommending to accept the low bid. After applying the remaining budget carryover for this project, a match of approximately \$220,000 would be needed to conclude the construction of the final phase. Weismann and DeVries have collaborated to offer three potential sources for the remaining match needed: 1) there is a 10% project contingency included in the total cost, any funds not used in the project could be repurposed for the match; 2) the upcoming sale of County farmland to Onego Bio will generate \$777,000, of which some proceeds could be applied to the project; and 3) general contingency funds have not been utilized at all for 2025. Motion by Christensen/Zarling to approve the low bid and direct the Finance Department to apply funding to the remaining match in the following order, project contingency, then proceeds from the sale of County farmland to Onego Bio, and forward the resolution to the County Board of Supervisors. The motion passed 5-0.

12. Discussion and possible action on entering into a contract for facilitating Emergency Medical Services consolidation with the City of Waterloo – County Administrator Luckey explained that the City of Waterloo has been awarded an Innovation Grant from the State of Wisconsin to contract for a study to consolidate emergency medical services with surrounding communities. The study was put to bid with a low bid received from UniverCity Alliance. Under an intergovernmental agreement, Jefferson County would lead the study and contract with UniverCity and the City of Waterloo would reimburse the County. Motion by Jaeckel/Zarling to thank the City of Waterloo for their cooperation and accept the low bid and forward the resolution to the County Board of Supervisors. The motion passed 5-0.

13. Discussion and possible action on purchase of Jail Administration software for the Sheriff's Department and amending the 2025 budget – Motion by Christensen/Jaeckel to table this item to a future meeting. The motion passed 5-0.

14. Discussion and possible action on acceptance of Public Safety Answering Point (PSAP) grant in the Sheriff's Department and amending the 2025 budget – DeVries explained that the Sheriff's Department had applied for and received a PSAP grant in the amount of \$141,374, of which the County's match is \$14,137. The Sheriff's Department has also applied for an additional PSAP grant in the amount of \$36,804, of which the County's match is \$3,680. Neither of these grants have been approved by the board or included in the 2025 budget. Motion by Drayna/Jaeckel to

approve the grants and amend the 2025 budget and forward the resolution to the County Board of Supervisors. The motion passed 5-0.

15. Discussion and possible action on adjusting the shift differential for Communications Operator positions in the Sheriff's Department and amending the 2025 budget – Sheriff Maze explained that the Communications Center is currently understaffed due to turnover, particularly in the second and third shift positions. The shift differential of \$0.20 per hour has not been increased in almost 20 years. The Sheriff is requesting an increase in the shift differential to \$2.00 per hour which is consistent with other nearby jurisdictions. This increase would be paid for by temporarily increasing the amount of state inmates housed in the jail. Motion by Jaeckel/Drayna to approve the resolution and forward to the County Board of Supervisors.

16. Discussion and possible action on use of Vested Benefit Contingency for succession planning - Luckey explained that there are several key positions that will turn over due to upcoming retirements and that the Administrative team is in the process of identifying those positions and creating a plan for continuity of service. Part of this plan would include overlapping of positions to ensure that proper training can occur prior to separation. Luckey petitioned the Committee for the use of the vested benefit contingency, of which \$150,000 is funded by levy for 2025, to assist with covering the cost of overlapping positions. Motion by Jones/Jaeckel to approve the use of the levy funded portion of the vested benefit contingency on a case by case basis subject to Finance Committee approval for succession planning. The motion passed 5-0.

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

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

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

20. Reconvene in open session – No action taken.

21. Review of the financial statements and department update for February 2025-Finance Department – No action taken.

22. Review of the financial statements and department update for February 2025-Treasurer's Office - No action taken.

23. Review of the financial statements and department update for February 2025-Child Support

- No action taken.

24. Update on contingency fund balance – DeVries reported the current balances of 2025 contingency funds are \$500,000 for general contingency, \$532,250 for Other Contingency and \$300,000 for vested benefits. No action was taken.

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

26. Set future meeting schedule, next meeting date, and possible agenda items - The next scheduled meeting is set for May 6, 2025, at 8:30 a.m. Potential agenda items include purchase of Jail Administration software for the Sheriff's Department and amending the 2025 budget and review of 2026 capital requests.

27. Review of invoices - Motion by Jaeckel/Drayna to approve invoices totaling \$8,733,602.09. The motion passed 5-0.

28. Adjourn - Motion by Jaeckel/Drayna to adjourn at 10:07 a.m. The motion passed 5-0.

Respectfully submitted,

Marc DeVries, Finance Director
Jefferson County

RESOLUTION NO. _____

Accepting \$24,500 in Wisconsin state Opioid Response Funding for the Jefferson County Health Department on behalf of the Jefferson County Drug Free Coalition and amending the 2025 budget in the Health Department

Executive Summary

The Jefferson County Drug Free Coalition, in which the Jefferson County Health Department serves as fiscal agent, was awarded a total of \$24,500 of Wisconsin State Opioid Response Grant Funding.

The purpose of these funds are to support local community coalitions to aid in implementing specific strategies to reduce access to opioids and stimulants and prevent overdoses. Activities include community outreach, community education, conducting public awareness campaigns, school-based prevention programming, and offering drug takeback events.

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

WHEREAS, this funding is available to the Jefferson County Drug Free Coalition through the State of Wisconsin Department of Health Services, Division of Care and Treatment Services,

WHEREAS, the Jefferson County Health Department serves as the fiscal agent for the Jefferson County Drug Free Coalition,

WHEREAS, this funding expands the scope of activities for the Jefferson County Drug Free Coalition,

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board of Supervisors hereby accepts \$24,500 in Wisconsin state Opioid Response Funding for the Jefferson County Health Department on behalf of the Jefferson County Drug Free Coalition.

Fiscal Note: This resolution authorizes the Finance Director to make the necessary budget adjustments to enact the resolution. As a budget amendment, this resolution requires twenty (20) of thirty (30) affirmative votes for passage.

3) Any items \$5,000 and above must be capitalized.

RESOLUTION NO. _____

Update License Fee Schedule for the Jefferson County Environmental Public Health Consortium and amending the 2025 budget in the Health Department

Executive Summary

The Jefferson County Environmental Public Health Consortium is a partnership between the Watertown Department of Public Health and Jefferson County Health Department to ensure public health through education and regulation. This consortium is an agent of Wisconsin Department of Agriculture Trade and Consumer Protection (DATCP) to conduct inspections and licensing of retail food, lodging, and recreational establishments.

Contractual requirements set forth by DATCAP and internal review prompted an updated License Fee Schedule to include increasing the percentage reimbursed to DATCP from 12% to 15% and removing the Tattoo and Body Piercing.

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

WHEREAS, as an agent of DATCP, local fees are directly impacted by contractual requirements set forth by DATCP; and,

WHEREAS, at the end of each license year, this Jefferson County Environmental Public Health Consortium is required to reimburse DATCP a defined percentage of each license fee issued during the license year July 1st through June 30th. The reimbursement fee was previously set at 12% of each license issued. DATCP recently updated the annual reimbursement schedule for 07/01/2025 to 13% through 06/30/2028 to 15%; and,

WHEREAS, after internal time and fiscal analysis, it was decided that the Jefferson County Environmental Health Consortium would no longer continue our agent contract with the Department of Professional Services for body art licensing and inspection. The following fee schedule has now been updated to remove those license categories.

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board of Supervisors hereby approve the Environmental Public Health Fee Schedule increasing the percentage reimbursed to DATCP from 12% to 15% and removing the Tattoo and Body Piercing categories.

Fiscal Note: This resolution amends the fee schedule approved in the 2025 budget. As a budget amendment, this resolution requires twenty (20) of thirty (30) affirmative votes for passage.



Watertown Department of Public Health
515 S. First Street
Watertown, WI 53094
Phone: (920) 262-8094 Fax: 920-262-8096



Jefferson County Health Department
1541 Annex Road
Jefferson, WI 53549

ENVIRONMENTAL PUBLIC HEALTH CONSORTIUM

2025 DATCP License Fee Update

As an agent health department of the Wisconsin Department of Agriculture, Trade and Consumer Protection (DATCP), our local fees are affected by contractual requirements set forth by DATCP.

We also have ended our agent contract with the Wisconsin Department of Safety and Professional Services (DSPS) for body art (tattoo and body piercing) facilities and no longer issue licenses and conduct inspections.

We are presenting an updated fee schedule to update the required increased reimbursement fees for DATCP facilities and removal of DSPS license categories and fees.

REIMBURSEMENT FEES:

At the end of each license year, our department is required to reimburse DATCP a defined percentage of each license fee issued during the license year. The reimbursement fee was previously set at 12% of each license issued. Earlier this year, our department signed an updated DATCP Agent contract for 07/01/2025 through 06/30/2028. The contract indicated an increase in reimbursement during upcoming license years:

Per the contract:

Starting July 1, 2025, A fee equal to 13% of the applicable state license fee, regardless of the license fee actually charged by the local Agent, if the Agent prepares and submits to the DATCP, by September 30 of that year, an annual self-assessment as required by Wis. Stat. §§ 97.41 and 97.615.

Starting July 1, 2026, A fee equal to 14% of the applicable state license fee, regardless of the license fee actually charged by the local Agent, if the Agent prepares and submits to the DATCP, by September 30 of that year, an annual self-assessment as required by Wis. Stat. §§ 97.41 and 97.615.

Starting July 1, 2027, A fee equal to 15% of the applicable state license fee, regardless of the license fee actually charged by the local Agent, if the Agent prepares and submits to the DATCP, by September 30 of that year, an annual self-assessment as required by Wis. Stat. §§ 97.41 and 97.615.

We have applied a 15% reimbursement fee to our base fees to have accurate funds to reimburse DATCP and adjusted the license fees on the following fee schedule.

UPDATE TO REMOVE BODY ART CATEGORIES FROM FEE SCHEDULE

In September 2024, after internal time and fiscal analysis, it was decided that we would no longer continue our agent contract with the Department of Professional Services for body art licensing and inspection. The following fee schedule has now been updated to remove those license categories.

Environmental Health Fee Schedule

Wording in red font are updates to names of categories or additional categories found in the Wisconsin Food Code

Fees highlighted in yellow indicate proposed change

Type	Current	Proposed Per					
	2020	2020 + 12%	DATCP Changes	2020+13%	2020+14%	2020+15%	
1. Retail Food Establishments - Serving Meals (includes mobile retail food establishment - serving meals)							
(a) Retail Food Serving Meals - Prepackaged TCS							
1. License Fee	\$110.00	\$123.20	\$124.00	\$124.30	\$125.40	\$126.50	\$127.00
2. Pre-inspection Fee For New Buildings or Change of Use	\$134.00						
Pre-inspection Fee for Change of Owner	\$100.00						
3. Re-inspection Fee	\$175.00						
4. Re-inspection 2 Fee	\$175.00						
5. Late Fee	\$21.00						
(b) Retail Food Serving Meals - Simple							
1. License Fee	\$240.00	\$268.80	\$269.00	\$271.20	\$273.60	\$276.00	\$276.00
2. Pre-inspection Fee For New Buildings or Change of Use	\$332.00						
Pre-inspection Fee for Change of Owner	\$249.00						
3. Re-inspection Fee	\$175.00						
4. Re-inspection 2 Fee	\$326.00						
5. Late Fee	\$46.00						
(c) Retail Food Serving Meals - Moderate							
1. License Fee	\$345.00	\$386.40	\$387.00	\$389.85	\$393.30	\$396.75	\$397.00
2. Pre-inspection Fee For New Buildings or Change of Use	\$488.00						
Pre-inspection Fee for Change of Owner	\$366.00						
3. Re-inspection Fee	\$175.00						
4. Re-inspection 2 Fee	\$479.00						
5. Late Fee	\$66.00						
(d) Retail Food Serving Meals - Complex							
1. License Fee	\$564.00	\$631.68	\$632.00	\$637.32	\$642.96	\$648.60	\$649.00
2. Pre-inspection Fee For New Buildings or Change of Use	\$798.00						
Pre-inspection Fee for Change of Owner	\$598.00						
3. Re-inspection Fee	\$175.00						
4. Re-inspection 2 Fee	\$785.00						
5. Late Fee	\$108.00						
(e) Mobile Retail Food Establishment Base - No Food Preparation or Processing Activities							
1. License Fee	\$45.00	\$50.40	\$51.00	\$50.85	\$51.30	\$51.75	\$52.00
2. Pre-inspection Fee For New Buildings or Change of Use	\$0.00						
Pre-inspection Fee for Change of Owner	\$0.00						
3. Re-inspection Fee	\$45.00						
4. Re-inspection 2 Fee	\$45.00						
5. Late Fee	\$9.00						
(f) Transient Retail Food - TCS							
1. License Fee	\$178.00	\$199.36	\$200.00	\$201.14	\$202.92	\$204.70	\$205.00
(g) Transient Retail Food - Non-TCS							
1. License Fee	\$70.00	\$78.40	\$80.00	\$79.10	\$79.80	\$80.50	\$81.00
(h) Transient Retail Food - Prepackaged TCS							
1. License Fee	\$45.00	\$50.40	\$50.00	\$50.85	\$51.30	\$51.75	\$52.00
2. Bed and Breakfast							
1. License Fee	\$115.00	\$128.80	\$129.00	\$129.95	\$131.10	\$132.25	\$133.00
2. Pre-inspection Fee For New Buildings or Change of Use	\$306.00						
Pre-inspection Fee for Change of Owner	\$229.00						
3. Re-inspection Fee	\$200.00						
4. Re-inspection 2 Fee	\$200.00						
5. Late Fee	\$85.00						
3. Hotel/Motel/Tourist Rooming House							
(a) Hotel/Motel 05-30 Sleeping Rooms							
1. License Fee	\$215.00	\$240.80	\$241.00	\$242.95	\$245.10	\$247.25	\$248.00
2. Pre-inspection Fee For New Buildings or Change of Use	\$489.00						
Pre-inspection Fee for Change of Owner	\$366.00						
3. Re-inspection Fee	\$200.00						
4. Re-inspection 2 Fee	\$295.00						
5. Late Fee	\$85.00						
(b) Hotel/Motel 31-99 Sleeping Rooms							
1. License Fee	\$293.00	\$328.16	\$329.00	\$331.09	\$334.02	\$336.95	\$337.00
2. Pre-inspection Fee For New Buildings or Change of Use	\$678.00						
Pre-inspection Fee for Change of Owner	\$508.00						

Type	Current	Proposed Per					
	2020	2020 + 12%	DATCP Changes	2020+13%	2020+14%	2020+15%	
3. Re-inspection Fee	\$200.00						
4. Re-inspection 2 Fee	\$408.00						
5. Late Fee	\$85.00						
(c) Hotel/Motel 100 – 199 Sleeping Rooms							
1. License Fee	\$372.00	\$416.64	\$417.00	\$420.36	\$424.08	\$427.80	\$428.00
2. Pre-inspection Fee For New Buildings or Change of Use	\$810.00						
Pre-inspection Fee for Change of Owner	\$607.00						
3. Re-inspection Fee	\$200.00						
4. Re-inspection 2 Fee	\$515.00						
5. Late Fee	\$85.00						
(d) Hotel/Motel 200 or more Sleeping Rooms							
1. License Fee	\$512.00	\$573.44	\$574.00	\$578.56	\$583.68	\$588.80	\$589.00
2. Pre-inspection Fee For New Buildings or Change of Use	\$1,208.00						
Pre-inspection Fee for Change of Owner	\$906.00						
3. Re-inspection Fee	\$200.00						
4. Re-inspection 2 Fee	\$714.00						
5. Late Fee	\$85.00						
(e) Tourist Rooming House (1-4 rooms)							
1. License Fee	\$115.00	\$128.80	\$129.00	\$129.95	\$131.10	\$132.25	\$133.00
2. Pre-inspection Fee For New Buildings or Change of Use	\$306.00						
Pre-inspection Fee for Change of Owner	\$229.00						
3. Re-inspection Fee	\$200.00						
4. Re-inspection 2 Fee	\$200.00						
5. Late Fee	\$85.00						
5. Campground							
(a) Campgrounds (1-25 sites)							
1. License Fee	\$183.00	\$204.96	\$205.00	\$206.79	\$208.62	\$210.45	\$211.00
2. Pre-inspection Fee For New Buildings or Change of Use	\$387.00						
Pre-inspection Fee for Change of Owner	\$290.00						
3. Re-inspection Fee	\$200.00						
4. Re-inspection 2 Fee	\$244.00						
5. Late Fee	\$85.00						
(b) Campground (26-50 sites)							
1. License Fee	\$262.00	\$293.44	\$294.00	\$296.06	\$298.68	\$301.30	\$302.00
2. Pre-inspection Fee For New Buildings or Change of Use	\$576.00						
Pre-inspection Fee for Change of Owner	\$432.00						
3. Re-inspection Fee	\$200.00						
4. Re-inspection 2 Fee	\$357.00						
5. Late Fee	\$85.00						
(c) Campground (51-100 sites)							
1. License Fee	\$319.00	\$357.28	\$358.00	\$360.47	\$363.66	\$366.85	\$367.00
2. Pre-inspection Fee For New Buildings or Change of Use	\$714.00						
Pre-inspection Fee for Change of Owner	\$535.00						
3. Re-inspection Fee	\$200.00						
4. Re-inspection 2 Fee	\$433.00						
5. Late Fee	\$85.00						
(d) Campground (101 - 199 sites)							
1. License Fee	\$372.00	\$416.64	\$417.00	\$420.36	\$424.08	\$427.80	\$428.00
2. Pre-inspection Fee For New Buildings or Change of Use	\$846.00						
Pre-inspection Fee for Change of Owner	\$634.00						
3. Re-inspection Fee	\$200.00						
4. Re-inspection 2 Fee	\$510.00						
5. Late Fee	\$85.00						
(e) Campground (200 or more sites)							
1. License Fee	\$429.00	\$480.48	\$481.00	\$484.77	\$489.06	\$493.35	\$494.00
2. Pre-inspection Fee For New Buildings or Change of Use	\$984.00						
Pre-inspection Fee for Change of Owner	\$738.00						
3. Re-inspection Fee	\$200.00						
4. Re-inspection 2 Fee	\$591.00						
5. Late Fee	\$85.00						
Recreational/Education Camps- Simple							
1. License Fee	\$510.00	\$571.20	\$572.00	\$576.30	\$581.40	\$586.50	\$587.00
2. Pre-inspection Fee For New Buildings or Change of Use	\$1,020.00						
Pre-inspection Fee for Change of Owner							
3. Re-inspection Fee	\$200.00						
4. Re-inspection 2 Fee	\$300.00						
5. Late Fee	\$102.00						
Recreational/Education Camps - Simple w/ Hospitality							

Type	Current	Proposed Per					
	2020	2020 + 12%	DATCP Changes	2020+13%	2020+14%	2020+15%	
1. License Fee	\$562.00	\$629.44	\$630.00	\$635.06	\$640.68	\$646.30	\$647.00
2. Pre-inspection Fee For New Buildings or Change of Use	\$1,124.00						
Pre-inspection Fee for Change of Owner							
3. Re-inspection Fee	\$200.00						
4. Re-inspection 2 Fee	\$300.00						
5. Late Fee	\$112.00						
Recreational/Education Camps- Moderate							\$639.00
1. License Fee	\$555.00	\$621.60	\$622.00	\$627.15	\$632.70	\$638.25	
2. Pre-inspection Fee For New Buildings or Change of Use	\$1,110.00						
Pre-inspection Fee for Change of Owner							
3. Re-inspection Fee	\$200.00						
4. Re-inspection 2 Fee	\$300.00						
5. Late Fee	\$111.00						
Recreational/Education Camps - Moderate w/ Hospitality							\$761.00
1. License Fee	\$661.00	\$740.32	\$741.00	\$746.93	\$753.54	\$760.15	
2. Pre-inspection Fee For New Buildings or Change of Use	\$1,322.00						
Pre-inspection Fee for Change of Owner							
3. Re-inspection Fee	\$200.00						
4. Re-inspection 2 Fee	\$300.00						
5. Late Fee	\$132.00						
Recreational/Education Camps- Complex							\$682.00
1. License Fee	\$593.00	\$664.16	\$665.00	\$670.09	\$676.02	\$681.95	
2. Pre-inspection Fee For New Buildings or Change of Use	\$1,186.00						
Pre-inspection Fee for Change of Owner							
3. Re-inspection Fee	\$200.00						
4. Re-inspection 2 Fee	\$300.00						
5. Late Fee	\$119.00						
Recreational/Education Camps - Complex w/ Hospitality							\$856.00
1. License Fee	\$744.00	\$833.28	\$834.00	\$840.72	\$848.16	\$855.60	
2. Pre-inspection Fee For New Buildings or Change of Use	\$1,488.00						
Pre-inspection Fee for Change of Owner							
3. Re-inspection Fee	\$200.00						
4. Re-inspection 2 Fee	\$300.00						
5. Late Fee	\$149.00						
6. School Inspections (no state reimbursement, not a license)							
(a) Full Service Kitchen	\$460.00		\$460.00				
(b) Full Service Pre-Inspection Fee							
(c) Satellite Kitchen	\$157.00		\$157.00				
(d) Satellite Kitchen pre-Inspection							
7. Retail Food Establishments - Not Serving Meals (includes mobile retail food establishment - not serving meals)							\$1,154.00
(a) Retail Food Not Serving Meal - Complex							
1. License Fee	\$1,003.00	\$1,123.36	\$1,124.00	\$1,133.39	\$1,143.42	\$1,153.45	
2. Pre-inspection Fee For New Buildings or Change of Use	\$1,020.00						
Pre-inspection Fee for Change of Owner	\$765.00						
3. Re-inspection Fee	\$175.00						
4. Re-inspection 2 Fee	\$459.00						
5. Late Fee	\$137.00						
(b) Retail Food Not Serving Meals - Moderate							\$447.00
1. License Fee	\$388.00	\$434.56	\$435.00	\$438.44	\$442.32	\$446.20	
2. Pre-inspection Fee For New Buildings or Change of Use	\$408.00						
Pre-inspection Fee for Change of Owner	\$306.00						
3. Re-inspection Fee	\$175.00						
4. Re-inspection 2 Fee	\$193.00						
5. Late Fee	\$53.00						
(c) Retail Food Not Serving Meals - Simple-TCS							\$320.00
1. License Fee	\$278.00	\$311.36	\$312.00	\$314.14	\$316.92	\$319.70	
2. Pre-inspection Fee For New Buildings or Change of Use	\$306.00						
Pre-inspection Fee for Change of Owner	\$229.00						
3. Re-inspection Fee	\$175.00						
4. Re-inspection 2 Fee	\$193.00						
5. Late Fee	\$38.00						
(d) Retail Food Not Serving Meals - Simple - Non-TCS							\$102.00
1. License Fee	\$88.00	\$98.56	\$99.00	\$99.44	\$100.32	\$101.20	
2. Pre-inspection Fee For New Buildings or Change of Use	\$91.00						
Pre-inspection Fee for Change of Owner	\$68.00						
3. Re-inspection Fee	\$175.00						

Type	Current	Proposed Per					
	2020	2020 + 12%	DATCP Changes	2020+13%	2020+14%	2020+15%	
4. Re-inspection 2 Fee	\$175.00						
5. Late Fee	\$12.00						
(e) Retail Food Not Serving Meals - Prepackaged TCS							
1. License Fee	\$47.00	\$52.64	\$53.00	\$53.11	\$53.58	\$54.05	\$55.00
2. Pre-inspection Fee For New Buildings or Change of Use	\$0.00						
Pre-inspection Fee for Change of Owner	\$0.00						
3. Re-inspection Fee	\$175.00						
4. Re-inspection 2 Fee	\$175.00						
5. Late Fee	\$9.00						
(f) Mobile Retail Food Establishment Base - No Food Preparation or Processing Activities							
1. License Fee	\$45.00	\$50.40	\$51.00	\$50.85	\$51.30	\$51.75	\$52.00
2. Pre-Inspection Fee For New Buildings or Change of Use	\$0.00						
Pre-Inspection Fee for Change of Owner	\$0.00						
3. Re-Inspection Fee	\$45.00						
4. Re-Inspection 2 Fee	\$45.00						
5. Late Fee	\$9.00						
(g) Micro Markets - Single Location							
1. License Fee	\$40.00	\$44.80	\$45.00	\$45.20	\$45.60	\$46.00	\$46.00
2. Late Fee	\$85.00						
(h) Micro Markets - Multiple Locations (on the same premises)							
1. License Fee	\$60.00	\$67.92	\$68.00	\$67.80	\$68.40	\$69.00	\$69.00
2. Late Fee	\$12.00						
(i) Inspection fee for mobile retail food stands (no state reimbursement, not a license)	\$50.00		\$20.00				
8. Tattoo and Body Piercing							
(a) Tattoo or body piercing establishment							
1. License Fee	\$141.00	\$157.92	\$158.00				
2. Pre-inspection Fee For New Buildings or Change of Use	\$260.00						
Pre-inspection Fee for Change of Owner	\$195.00						
3. Re-inspection Fee	\$100.00						
4. Re-inspection 2 Fee	\$100.00						
5. Late Fee	\$85.00						
(b) Combined tattoo and body piercing establishment							
1. License Fee	\$230.00	\$257.60	\$258.00				
2. Pre-inspection Fee For New Buildings or Change of Use	\$408.00						
Pre-inspection Fee for Change of Owner	\$306.00						
3. Re-inspection Fee	\$100.00						
4. Re-inspection 2 Fee	\$100.00						
5. Late Fee	\$85.00						
(c) Temporary License	\$105.00		\$115.00				
8. Recreational Water							
Simple Pool							
1. License Fee	\$208.00	\$232.96	\$232.00	\$235.04	\$237.12	\$239.20	\$240.00
2. Pre-inspection Fee For New Buildings or Change of Use	\$208.00						
Pre-inspection Fee for Change of Owner							
3. Re-inspection fee	\$100.00						
4. Re-inspection 2 Fee	\$150.00						
5. Late Fee	\$42.00						
Simple Pool w/ features							
1. License Fee	\$345.00	\$386.40	\$387.00	\$389.85	\$393.30	\$396.75	\$397.00
2. Pre-inspection Fee For New Buildings or Change of Use	\$345.00						
Pre-inspection Fee for Change of Owner							
3. Re-inspection fee	\$100.00						
4. Re-inspection 2 Fee	\$150.00						
5. Late Fee	\$69.00						
Moderate Pool							
1. License Fee	\$312.00	\$349.44	\$350.00	\$352.56	\$355.68	\$358.80	\$359.00
2. Pre-inspection Fee For New Buildings or Change of Use	\$312.00						
Pre-inspection Fee for Change of Owner							
3. Re-inspection fee	\$100.00						
4. Re-inspection 2 Fee	\$150.00						
5. Late Fee	\$62.00						
Moderate Pool w/ features							

Type	Current	Proposed Per					
	2020	2020 + 12%	DATCP Changes	2020+13%	2020+14%	2020+15%	
1. License Fee	\$450.00	\$504.00	\$505.00	\$508.50	\$513.00	\$517.50	\$518.00
2. Pre-inspection Fee For New Buildings or Change of Use	\$450.00						
Pre-inspection Fee for Change of Owner							
3. Re-inspection fee	\$100.00						
4. Re-inspection 2 Fee	\$150.00						
5. Late Fee	\$90.00						
Complex Pool							\$449.00
1. License Fee	\$390.00	\$436.80	\$437.00	\$440.70	\$444.60	\$448.50	
2. Pre-inspection Fee For New Buildings or Change of Use	\$390.00						
Pre-inspection Fee for Change of Owner							
3. Re-inspection fee	\$100.00						
4. Re-inspection 2 Fee	\$150.00						
5. Late Fee	\$78.00						
Complex Pool w/ features							\$607.00
1. License Fee	\$527.00	\$590.24	\$591.00	\$595.51	\$600.78	\$606.05	
2. Pre-inspection Fee For New Buildings or Change of Use	\$527.00						
Pre-inspection Fee for Change of Owner							
3. Re-inspection fee	\$100.00						
4. Re-inspection 2 Fee	\$150.00						
5. Late Fee	\$78.00						

RESOLUTION NO. _____

**INCREASING THE FEES FOR CPR CLASSES PROVIDED BY THE JEFFERSON COUNTY
HEALTH DEPARTMENT AND AMENDING THE 2025 BUDGET**

Executive Summary

The Jefferson County Health Department intends to offer Cardiopulmonary Resuscitation (CPR) classes to residents, businesses, and organizations in partnership with Fort Healthcare as a public health service in 2025. These classes will include both Basic Life Support (BLS) and HeartSaver Total options.

Basic Life Support classes will increase from \$60 to \$85.

HeartSaver Total will increase from \$60 to \$105.

Increasing these costs allows us to align with current market costs for classes, while still offering two free classes to the community a year.

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

WHEREAS, The Health Department has conducted a cost analysis and recommends a fee increase to ensure the program remains sustainable while continuing to serve the public effectively.

WHEREAS, the costs associated with providing CPR classes have increased since the initial assessment and the current fees no longer cover the operational costs of delivering high-quality CPR training; and

WHEREAS, The Health Department shall periodically review fees to ensure alignment with costs and access for the community.

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board of Supervisors hereby approve the increase in fees for CPR classes provided by the Jefferson County Health Department.

Fiscal Note: This resolution amends the fee schedule approved in the 2025 budget. As a budget amendment, this resolution requires twenty (20) of thirty (30) affirmative votes for passage.



JEFFERSON COUNTY HEALTH DEPARTMENT

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health@jeffersoncountywi.gov



Jefferson County Health Department Certified Pulmonary Resuscitation (CPR) Class Fee Schedule

HeartSaver Total

- **Description:** Includes all content from the Basic CPR Class plus First Aid and AED training. This will also include those seeking renewals for HeartSaver Total
- **Duration:**
 - 6 hours
- **Maximum participants:**
 - 6 participants
- **Fees:**
 - *Individual: \$105 a person (includes \$17.00 that JCHD purchases)*
- **Anticipated Number of Classes:**
 - 3 per year
- **Anticipated Staff Time Cost:**
 - 7 Hours per class (1 hour prep & 6 Hour class) x 3 classes per year x \$54.69 (Nurse Wage & Benefits)= \$1148.49
- **Anticipated Revenue:**
 - \$ 105 a person x 6 people x 3 classes= \$1890.00 - \$1148.49 (Nurse Time)= \$741.51
 - \$741.51 - [(\$17 card costs) x 6 people x 3 classes = 306.00]] = **\$435.51**

Basic Life Support (BLS) for Healthcare Providers

- **Description:** Advanced CPR training tailored for healthcare professionals, including team-based resuscitation and advanced airway management. This will also include those seeking renewal for BLS.
- **Duration:**
 - 5 hours
- **Maximum participants:**
 - 6 participants
- **Fees:**
 - *Individual: \$85 a person (includes \$4 card that JCHD Purchases)*
- **Anticipated Number of Classes:**
 - 3 per year
- **Anticipated Staff Time Cost:**
 - 6 hours per class (1 hour prep & 5 hour class time) x 3 classes per year x \$54.69(Nurse wage & benefits) = \$984.42
- **Anticipated Revenue:**
 - \$85 a person x 6 people x 3 classes= \$1,530 - \$984.42(Nurse Time) =545.58
 - \$545.58 - [(\$4 Card Cost) x 6 people x 3 classes= \$72.00]= **\$473.58**

Total anticipated yearly revenue for both classes \$909.09

Resolution No. 2025-_____

Creating a Full-time Administrative Specialist I position in the Administrative Division at Human Services and amending the 2025 budget

Executive Summary

The Human Services Director requests the creation of one full-time equivalent (FTE) Administrative Specialist I position dedicated to CCS compliance. While several compliance positions have been added in recent years, the growing demands of the Comprehensive Community Services (CCS) program—due to new positions, increased documentation, and evolving program requirements—have outpaced the department’s ability to monitor and review notes and service plans in a timely and compliant manner. This position will assist with note monitoring, auditing, and quality assurance necessary for billing and program integrity. The estimated cost of \$76,562 will be fully funded by Medicaid (MA) reimbursement and WIMCR settlement revenue, resulting in no tax levy impact.

This resolution seeks formal approval to establish this position and incorporate it into the county’s staffing plan. The Human Resources Committee supported this proposal at their meeting on April 15, 2025, and the Finance Committee on May 6, 2025, and it is now forwarded to the County Board for consideration and approval.

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

WHEREAS, Jefferson County Human Services requests the creation of one full-time equivalent (FTE) Administrative Specialist I position dedicated to CCS compliance, recognizing that the department’s ability to keep up with documentation and regulatory requirements has not kept pace with the growing needs of the program, and

WHEREAS, in recent years, Human Services has added several compliance positions; however, with the planned addition of new CCS positions in the 2025 budget—each generating hundreds of clinical notes and multiple service plans per month—the volume of required documentation review has exceeded current staffing capacity, and

WHEREAS, this position will focus on note monitoring, auditing, quality assurance, and review of service plans prior to billing to ensure program integrity and compliance with Medicaid and CCS standards, and

NOW, THEREFORE, BE IT RESOLVED, the Jefferson County Board of Supervisors hereby authorizes the creation of one full-time equivalent Administrative Specialist I position within the Human Services Administrative Division, effective upon passage of this resolution; and

BE IT FURTHER RESOLVED, the Jefferson County Board of Supervisors hereby authorizes the amendment to the 2025 Jefferson County Human Services’ budget to reflect the additional cost and funding appropriated for the Administrative Specialist I position, effective upon passage of this resolution.

Fiscal Note: The Administrative Specialist I position is 100% funded through Medical Assistance and WMIRC settlement, resulting in no tax levy required. The estimated annual cost of \$76,562 for wages and benefits is prorated for eight months in the 2025 budget for \$50,041. Because this resolution changes the position schedule approved by the County Board as a part of the 2025 budget, this is a budget amendment. County Board approval requires a two-thirds vote of the entire membership of the County Board (20 votes of the 30-member County Board).

Ayes_____ Noes_____ Abstain_____ Absent_____ Vacant_____

Referred by
Human Resources

04-15-2025

REVIEWED: Corporation Counsel _____ Finance Director _____

RESOLUTION NO. 2025-__

Accepting a Grant from the Cities for Financial Empowerment Fund, Inc. and Authorizing Agreements with them and Community Action Coalition of South Central Wisconsin and amending the 2025 budget in the Human Services Department

Executive Summary

Jefferson County was awarded \$150,000 by the Cities for Financial Empowerment Fund, Inc. (CFE Fund) to implement the Jefferson County Financial Empowerment Center (FEC), which will provide no-cost, professional, one-on-one financial counseling as a public service to all residents. This counseling will focus on the five key areas of banking, savings, credit, debt, and legacy planning.

The FEC model is for this to be a government-led service that is run in partnership with a nonprofit. The County has hired a Resource Counseling Specialist in the Economic Support Division of the Human Services Department, who will serve as the local government program manager as one of her job functions. The County Administrator wishes to enter into an agreement with Community Action Coalition of South Central Wisconsin (CAC), who will be providing the counseling. CAC will hire two full-time counselors and a program manager. To support their work, the County Administrator is proposing entering into an agreement with CAC to provide \$100,000 in year one of operations and \$50,000 in year two.

This resolution would authorize the County Administrator to enter into two separate agreements: one with the CFE Fund to accept the \$150,000 grant and one with CAC for the operations of the Financial Empowerment Center. Furthermore, this resolution would amend the 2025 budget to reflect the receipt of the \$150,000 grant. The Executive Committee and Finance Committee both considered this resolution at their respective meetings on April 30, 2025 and May 6, 2025, and both recommended forwarding it on to the County Board for approval.

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

WHEREAS, subject to approval of this grant, it is expected that the Jefferson County Financial Empowerment Center could begin seeing clients by the end of summer 2025, and

WHEREAS, the proposed Grant Agreement comes after the completion of the FEC Academy, which is a fifteen-month long process to work towards the launch of a Financial Empowerment Center initiative, which includes intensive CFE Fund technical assistance around the building block pieces of launching the FEC initiative, and

WHEREAS, across the Financial Empowerment Centers nationwide, clients have seen the following successes: \$2,400 median debt reduced, \$1,400 median savings increased, 34 points median credit score increase, a median of two delinquent accounts reduced, and 87% of clients who set out to create a budget have completed one, and

WHEREAS, the County Board has already authorized that \$20,000 in a planning grant from the CFE Fund and \$30,000 in county funding be used to pay wages and benefits for 2025 for the Resource Counseling Specialist in Human Services, and

WHEREAS, the County Administrator is pursuing additional funding sources to offset the cost of the Resource Counseling Specialist position in both 2025 and future years, and

WHEREAS, the CAC has received funding pledges for 2025 and in some cases 2026 from Fort Atkinson Community Foundation, Greater Watertown Community Health Foundation, Jefferson Community Foundation, Saint Vincent de Paul of Lake Mills, and Summit Credit Union to support the FEC, and

WHEREAS, Jefferson County must enter into a Grant Agreement with the CFE Fund and a Partnership Agreement with CAC before counselors can begin seeing clients,

NOW, THEREFORE, BE IT RESOLVED that the County Administrator is authorized to enter into contract agreements with the Cities for Financial Empowerment Fund, Inc. and the Community Action Coalition of South Central Wisconsin to support the implementation of the Jefferson County Financial Empowerment Center, and

BE IT FURTHER RESOLVED that the Jefferson County Board of Supervisors does hereby accept the \$150,000 grant from the Cities for Financial Empowerment Fund, Inc., and , subject to the terms of the negotiated agreement, the awarding of these funds to the Community Action Coalition of South Central Wisconsin, and amends the 2025 budget accordingly.

Fiscal Note: Revenue and expenditures for the Resource Counseling Specialist have been approved by the County Board at its December 10, 2024 meeting. This resolution authorizes the Finance Director to increase budgeted revenue and expenditures in the Human Services Department by \$100,000 for the receipt and pass-through of grant funding to Community Action Coalition of South Central Wisconsin in 2025. The remaining \$50,000 will be budgeted in 2026. This is a budget amendment. County Board approval requires a two-thirds vote of the entire membership of the County Board (20 votes of the 30-member County Board).

Referred By:
Finance Committee

05-13-2025

REVIEWED: Corporation Counsel: ; Finance Director:



Capital Budget - 2026

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			Security shatter resistant film - Sheriff's offices	52,468	-	-	-	-	-	52,468	PS
Central Services	11201			Exterior camera replacement for Courthouse	30,000	-	-	-	-	-	30,000	PS
Central Services	11201			Security planters for Sheriff's offices	15,000	-	-	-	-	-	15,000	PS
Central Services	11201			Repair water leaks on north side of Courthouse	121,000	-	-	-	-	-	121,000	GG
Central Services	11201			Exterior lighting for Courthouse	16,000	-	-	-	-	-	16,000	GG
Central Services	11201			Crack fill/seal coat pavement/line marking Courthouse lot	20,481	-	-	-	-	-	20,481	GG
Central Services	11201			Fitness area/Wellness clinic	468,000	-	-	-	-	-	468,000	GG
Central Services	11201			AV systems - courtrooms	11,952	-	-	-	-	-	11,952	GG
Central Services	11201			Jail security	15,000	-	-	-	-	-	15,000	GG
Central Services	11201			Powerhouse clean power system - Courthouse	30,000	-	-	-	-	-	30,000	PS
Central Services	11201			Workforce Development entry improvements	200,000	-	-	-	-	-	200,000	GG
Central Services	11201			Sidewalk/stairs/railway replacement - Human Services	30,000	-	-	-	-	-	30,000	HS
Central Services	11201			Generator replacement - Hillside	30,000	-	-	-	-	-	30,000	HS
Central Services	11201			Birth to Three space repurposing/12 cubicles	78,000	-	-	-	-	-	78,000	HS
Central Services	11201			C.O. door locks - Human Services	55,650	-	-	-	-	-	55,650	HS
Central Services	11201			Roof replacement bathroom #2 - Fair Park	27,060	-	-	-	-	-	27,060	CR
Central Services	11201			Roof replacement dairy barn - Fair Park	37,950	-	-	-	-	-	37,950	CR
Central Services	11201			Demo/repair CMU entry piers - Fair Park	20,000	-	-	-	-	-	20,000	CR
Central Services	11201			Purchase adjacement land - Fair Park	1,591,600	-	-	-	-	-	1,591,600	CR
Central Services	11201			Purchase Foremost building - Fair Park	600,000	-	-	-	-	-	600,000	CR
Central Services	11201			Pave handicap parking - Fair Park	12,500	-	-	-	-	-	12,500	CR
Central Services	11201			Upgrades to PA - Fair Park	21,000	-	-	-	-	-	21,000	CR
Central Services	11201			Scissor Lift - Fair Park	14,950	-	-	-	-	-	14,950	CR
Central Services	11201			Pave loop from gate 1 to beef barn - Fair Park	74,000	-	-	-	-	-	74,000	CR
Central Services Total:					3,572,611	-	-	-	-	-	3,572,611	
County Clerk	11701			DS200 voting machine replacement	336,000		168,000	-	-	-	168,000	GG
Clerk Total:					336,000	-	168,000	-	-	-	168,000	
Land & Water Conservation	12407	594816		Agricultural Conservation Easement	500,000	-	247,500	252,500	-	-	-	CD
Land & Water Conservation Total:					500,000	-	247,500	252,500	-	-	-	
Land Information	12503	594819		NG 911 Administrative tools	20,000	-	20,000	-	-	-	-	GG
Land Information	12503	584819		GIS Custom programming	20,000	-	20,000	-	-	-	-	GG
Land Information Total:					40,000	-	40,000	-	-	-	-	
Parks	12801			Bike and Pedestrian Plan update	50,000	-	-	-	-	-	50,000	CR
Parks	12801			Lower Rock Lake Shelter Refurbish	15,000	-	-	-	-	-	15,000	CR
Parks	12801			BHI Shoreline Restoration	63,000	-	31,500	-	-	-	31,500	CR
Parks	12801			Park Shop Garage Door	15,000	-	-	-	-	-	15,000	CR
Parks	12801			Park Shop Concrete Floor	25,000	-	-	-	-	-	25,000	CR
Parks	12801			Carlin Weld playground update	85,000	-	-	-	-	-	85,000	CR
Parks	12801			Carnes Park Asphalt Maintenance	20,000	-	-	-	-	-	20,000	CR
Parks	12801			Korth Park Connector Trail	160,000	-	143,003	16,997	-	-	-	CR
Parks	12801			Garman Restoration	100,000	-	100,000	-	-	-	-	CR
Parks	12801			Dump body F450 with plow	125,000	-	35,000	-	-	-	90,000	CR
Parks	12801			Zero turn mower	23,000	-	3,500	-	-	-	19,500	CR
Parks	12801			Tractor flail mower	50,000	-	-	-	-	-	50,000	CR
Parks	12801			HD Trailer	11,000	-	4,500	-	-	-	6,500	CR
Parks Total:					742,000	-	317,503	16,997	-	-	407,500	
Sheriff	13101			Six (6) Ford Police Interceptors	675,335	-	38,000	-	-	-	637,335	PS
Sheriff	13101			Two (2) Ford Police Intercetors - Detectives	115,560	-	12,000	-	-	-	103,560	PS
Sheriff	13101			Ford F-350 Pickup Truck	65,000	-	15,000	-	-	-	50,000	PS
Sheriff	13101			K-9 replacement	16,000	-	-	-	-	-	16,000	PS
Sheriff	13103			CAD Interface with Watertown	66,600	-	-	-	-	-	66,600	PS
Sheriff	13103			Dual power supply for Cisco Router	42,000	-	-	-	-	-	42,000	PS
Sheriff	13106			30 gallon tilt skillet	24,000	-	-	-	-	-	24,000	PS
Sheriff Total:					1,004,495	-	65,000	-	-	-	939,495	
General Fund totals					6,195,106	-	838,003	269,497	-	-	5,087,606	

Capital Budget - 2026

Highway-Equipment			Haul trucks/Plow equipment	2,000,000	-	2,000,000	-	-	-	-	PW
Highway-Equipment			Specialty trucks	300,000	-	300,000	-	-	-	-	PW
Highway-Equipment			Small trucks/pickups/SUVs	300,000	-	300,000	-	-	-	-	PW
Highway-Equipment			Support equipment	100,000	-	100,000	-	-	-	-	PW
Highway Equipment Total:				2,700,000	-	2,700,000	-	-	-	-	

Highway-Projects	53312		CTH D (US 18-CTH E)	3,300,000	-	-	-	-	-	3,300,000	PW
Highway-Projects	53312		CTH P (US 18 - CTH B)	1,600,000	-	-	-	-	-	1,600,000	PW
Highway Project Total:				4,900,000	-	-	-	-	-	4,900,000	

MIS	77001	594810	VM Server	64,000	-	-	-	-	-	64,000	GG
MIS	77001	594810	Replace County Board tablets	20,000	-	-	-	-	-	20,000	GG
MIS	77001	594810	Workforce/Highway Switches	175,000	-	-	-	-	-	175,000	GG
MIS	77001	594810	Fortinet EMS	49,000	-	-	-	-	-	49,000	GG
MIS	77001	594810	Central Duplicating copier	16,000	-	-	-	-	-	16,000	GG
MIS Total:				324,000	-	-	-	-	-	324,000	

Fleet	71001383	594811	Fleet Replacement Vehicles	300,000	-	-	-	-	-	300,000	GG
Fleet Total:				300,000	-	-	-	-	-	300,000	

Grand Totals				14,419,106	-	3,538,003	269,497	-	-	10,611,606	
Highway Equipment				2,700,000	-	2,700,000	-	-	-	-	
Highway Project				4,900,000	-	-	-	-	-	4,900,000	
General (Human, MIS, General Gov, Capital Projects, Fleet)				6,819,106	-	838,003	269,497	-	-	5,711,606	

CD			Conservation and Development	500,000	-	247,500	252,500	-	-	-	
CR			Culture/Recreation/Education	742,000	-	317,503	16,997	-	-	407,500	
GG			General Government	4,572,611	-	208,000	-	-	-	4,364,611	
HH			Health and Human Services	-	-	-	-	-	-	-	
PS			Public Safety	1,004,495	-	65,000	-	-	-	939,495	
PW			Public Works	7,600,000	-	2,700,000	-	-	-	4,900,000	
Grand Totals				14,419,106	-	3,538,003	269,497	-	-	10,611,606	

Capital Finance Plan

(Requests by Departments)

For the Years 2027-2031

Dept #	Program Description	2027	2028	2029	2030	2031	Funding Sources
11	Administration						
	Administration--Capital Tax Levy	-	-	-	-	-	
12	Central Services						
	Central Services -- Capital Tax Levy	-	-	-	-	-	
13	Child Support						
	Child Support--Capital Tax Levy	-	-	-	-	-	
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						
	County Clerk--Capital Tax Levy	-	-	-	-	-	
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	-	-	-	-	-	

Capital Finance Plan

(Requests by Departments)

For the Years 2027-2031

Dept #	Program Description	2027	2028	2029	2030	2031	Funding Sources
24	Land & Water Conservation						
	Agricultural Conservation Easement	500,000	-	-	-	-	Federal Aid/Budget Carry Over
	Agricultural Conservation Easement	-	500,000	-	-	-	Federal Aid/Budget Carry Over
	Agricultural Conservation Easement	-	-	500,000	-	-	Federal Aid/Budget Carry Over
	Agricultural Conservation Easement	-	-	-	500,000	-	Federal Aid/Budget Carry Over
	Agricultural Conservation Easement	-	-	-	-	500,000	Federal Aid/Budget Carry Over
	Grants/Carryover	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	
	Land & Water Conservation--Capital Tax Levy	-	-	-	-	-	
25	Land Information						
	LiDar Acquisition	100,000	-	-	-	-	Program Fees
	Air Photo Acquisition	-	50,000	-	-	-	Program Fees
	Drone replacement	-	-	-	13,000	-	Program Fees
	Air Photo Acquisition	-	-	-	-	60,000	Program Fees
	Program Fees	(100,000)	(50,000)	-	(13,000)	(60,000)	
	Land Information--Capital Tax Levy	-	-	-	-	-	
27	Medical Examiner						
	Medical Examiner--Capital Tax Levy	-	-	-	-	-	
28	Parks Department						
	Carnes Barn Restoration	450,000	-	-	-	-	Tax Levy/Grant/Donation
	Glacial River Asphalt Repair	140,000	-	-	-	-	Tax Levy/State Aid
	Kanow Shoreline Stabilization	65,000	-	-	-	-	Tax Levy
	Korth Park Asphalt Maintenance	15,000	-	-	-	-	Tax Levy
	Garman Restoration	45,000	-	-	-	-	Donation
	Mower	28,000	-	-	-	-	Tax Levy/Trade In
	Mower Trailer	10,000	-	-	-	-	Tax Levy/Trade In
	Fleet Truck F-150	55,000	-	-	-	-	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	-	10,000	-	-	-	Tax Levy
	Mower	-	36,000	-	-	-	Tax Levy/Trade In
	Trailer	-	7,500	-	-	-	Tax Levy/Trade In
	Stump Grinder Attachment	-	10,000	-	-	-	Tax Levy/Trade In
	Fleet Truck	-	55,000	-	-	-	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
	Korth Park Playground Surfacing Upgrade	-	-	60,000	-	-	Tax Levy/Donation
	Garman Restoration	-	-	100,000	-	-	Donation
	Carnes North Connector Trail	-	-	80,000	-	-	Grant and Donation

Capital Finance Plan

(Requests by Departments)

For the Years 2027-2031

Dept #	Program Description	2027	2028	2029	2030	2031	Funding Sources
	Mower	-	-	37,000	-	-	Tax Levy/Trade In
	Trailer	-	-	8,000	-	-	Tax Levy/Trade In
	Fleet truck	-	-	55,000	-	-	Tax Levy/Trade In
	Travelers Parking Lot Rebuild	-	-	-	65,000	-	Tax Levy
	Garman Restoration	-	-	-	100,000	-	Donation
	Marsh Lake Launch Improvements	-	-	-	65,000	-	Tax Levy/Donation
	Mower	-	-	-	55,000	-	Tax Levy/Trade In
	Trailer	-	-	-	37,000	-	Tax Levy/Trade In
	Fleet truck	-	-	-	8,000	-	Tax Levy/Trade In
	Trade In	(25,000)	(29,000)	(27,500)	(27,500)	-	
	Grant and Donation	(372,500)	(140,000)	(280,500)	(132,500)	-	
	Parks Department--Capital Tax Levy	410,500	254,500	294,000	170,000	-	-

29	Planning & Zoning						
	Printer Replacement	-	12,000	-	-	-	Tax Levy
	Comprehensive Plan and Farmland Preservation Update	-	-	90,000	-	-	Tax Levy/State Aid
	Grant and Donation	-	-	(10,000)	-	-	
	Planning & Zoning--Capital Tax Levy	-	12,000	80,000	-	-	

30	Register of Deeds						
	Register of Deeds--Capital Tax Levy	-	-	-	-	-	

31	Sheriff						
	Six (6) Ford Police Interceptors	709,101	-	-	-	-	Tax Levy/Trade In
	Two (2) Ford Police Interceptors (Detective)	60,670	-	-	-	-	Tax Levy/Trade In
	Coban Server	35,000	-	-	-	-	Tax Levy
	Vehicle hoist	20,000	-	-	-	-	Tax Levy
	Smith Detection X Ray Inspection System for Courthouse	30,000	-	-	-	-	Tax Levy
	Scene Response Van	136,500	-	-	-	-	Tax Levy/Trade In
	Six (6) Ford Police Interceptors	-	744,556	-	-	-	Tax Levy
	Trimble X7 Laser Scanner and R12 Receiver	-	45,000	-	-	-	Tax Levy
	CIS Server Replacement	-	175,000	-	-	-	Tax Levy
	Two (2) Harley Davidson Police Motorcycles	-	60,000	-	-	-	Tax Levy
	Six (6) Ford Police Interceptors	-	-	781,784	-	-	Tax Levy/Trade In
	Trimble Forensics Reveal Software	-	-	72,234	-	-	Tax Levy
	Two (2) Cavity Food Steamers	-	-	25,000	-	-	Tax Levy
	Six (6) Ford Police Interceptors	-	-	-	820,874	-	Tax Levy/Trade In
	Six (6) Ford Police Interceptors	-	-	-	-	820,874	Tax Levy/Trade In
	Trade In	(48,300)	(46,205)	(51,000)	(46,000)	(48,500)	
	Sheriff--Capital Tax Levy	942,971	978,351	828,018	774,874	772,374	

32	Treasurer						
	Treasurer--Capital Tax Levy	-	-	-	-	-	

33	UW Extension						
	UW Extension--Capital Tax Levy	-	-	-	-	-	

34	Veterans Services						
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Capital Finance Plan

(Requests by Departments)

For the Years 2027-2031

Dept #	Program Description	2027	2028	2029	2030	2031	Funding Sources
	Veterans Services--Capital Tax Levy	-	-	-	-	-	
40	Health						
	Health--Capital Tax Levy	-	-	-	-	-	
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	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
	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
	Machinery Charges	(2,800,000)	(2,550,000)	(2,800,000)	(2,800,000)	(2,800,000)	
	Highway Department--Capital Tax Levy	-	-	-	-	-	
50	Highway Department-Projects						
	CTH P (CTH B - CTH E)	2,800,000	-	-	-	-	Tax Levy
	CTH T (CTH Q - City of Watertown)	1,800,000	-	-	-	-	Tax Levy
	CTH G (STH 89 - STH 19)	-	3,000,000	-	-	-	Tax Levy
	CTH SC (US16 - CTH CW)	-	1,850,000	-	-	-	Tax Levy
	CTH X (CTH B - City of Watertown)	-	-	2,200,000	-	-	Tax Levy
	CTH B (Dane County - Johnson Creek)	-	-	2,400,000	-	-	Tax Levy
	CTH B (Johnson Creek - Waukesha County)	-	-	-	2,400,000	-	Tax Levy
	CTH Y (US 18 - CTH F)	-	-	-	2,100,000	-	Tax Levy
	Highway Department--Capital Tax Levy	4,600,000	4,850,000	4,600,000	4,500,000	-	
70	MIS Department						

Capital Finance Plan

(Requests by Departments)

For the Years 2027-2031

Dept #	Program Description	2027	2028	2029	2030	2031	Funding Sources
	Human Services and Courthouse Switches	200,000	-	-	-	-	Tax Levy
	Window Server Datacenter EOL	85,000	-	-	-	-	Tax Levy
	Replace Nimble Courthouse	-	170,000	-	-	-	Tax Levy
	Video Storage SAN EOL	-	110,000	-	-	-	Tax Levy
	Renew IBM disaster recovery	-	40,000	-	-	-	Tax Levy
	Sheriff Switches	-	125,000	-	-	-	Tax Levy
	Firewall 600E EOL	-	-	165,000	-	-	Tax Levy
	Second Floor Closet Switches	-	-	125,000	-	-	Tax Levy
	Switches MIS closet	-	-	-	125,000	-	Tax Levy
	Nimbles EOL Waukesha	-	-	-	95,000	-	Tax Levy
	EOC Switches	-	-	-	50,000	-	Tax Levy
	VM Server	-	-	-	-	87,500	Tax Levy
	Cameras	-	-	-	-	15,000	Tax Levy
	Courthouse and Sheriff Access Points	-	-	-	-	42,000	Tax Levy
	MIS--Capital Tax Levy	285,000	445,000	290,000	270,000	144,500	Tax Levy

Capital expenditures	10,084,271	9,855,056	9,761,018	9,233,874	4,325,374
State/federal grants and private donations	(872,500)	(640,000)	(790,500)	(632,500)	(500,000)
Program fees/user charge/sponsorships	(100,000)	(50,000)	-	(13,000)	(60,000)
Machinery charges	(2,800,000)	(2,550,000)	(2,800,000)	(2,800,000)	(2,800,000)
Trade in	(73,300)	(75,205)	(78,500)	(73,500)	(48,500)
Bond proceeds	-	-	-	-	-
Tax levy	6,238,471	6,539,851	6,092,018	5,714,874	916,874
Highway Projects	4,600,000	4,850,000	4,600,000	4,500,000	-
Other	5,484,271	5,005,056	5,161,018	4,733,874	4,325,374

JEFFERSON COUNTY
Revenues collected as of March 31

<u>DEPT NAME</u>	<u>2025 REVISED</u>	<u>2025 ACTUALS</u>	<u>%COLLECTED</u>	<u>2024 REVISED</u>	<u>2024 ACTUALS</u>	<u>%COLLECTED</u>	<u>2023 REVISED</u>	<u>2023 ACTUALS</u>	<u>%COLLECTED</u>
Administration Total	\$ (1,017,274.00)	\$ (186,043.53)	18%	\$ (1,242,917.00)	\$ (154,108.17)	12%	\$ (3,253,177.00)	\$ (151,553.45)	5%
Capital Projects and Debt Total	(3,917,707.00)	(996,526.77)	25%	(4,061,985.00)	(1,098,995.33)	27%	(12,384,243.00)	(1,347,150.67)	11%
Central Services Total	(1,085,554.00)	(265,763.52)	24%	(1,069,211.00)	(261,802.74)	24%	(985,653.00)	(245,463.15)	25%
Child Support Total	(1,279,923.00)	(35,656.58)	3%	(1,310,868.00)	(35,149.71)	3%	(1,235,122.00)	(53,617.47)	4%
Clerk of Courts Total	(1,877,067.00)	(478,379.12)	25%	(1,736,355.00)	(270,524.44)	16%	(1,743,803.00)	(457,954.51)	26%
Corporation Counsel Total	(501,862.00)	(125,465.58)	25%	(500,689.00)	(125,172.21)	25%	(488,185.00)	(129,608.36)	27%
County Board Total	(518,876.00)	(129,718.95)	25%	(513,039.00)	(128,360.96)	25%	(485,639.00)	(121,486.78)	25%
County Clerk Total	(398,030.00)	(126,161.29)	32%	(438,109.00)	(127,889.55)	29%	(414,523.00)	(92,666.45)	22%
Court Support Services Total	(1,448,519.00)	(294,927.33)	20%	(1,588,900.00)	(313,580.50)	20%	(1,529,196.00)	(288,088.59)	19%
District Attorney Total	(903,820.00)	(207,883.33)	23%	(1,030,146.00)	(217,091.43)	21%	(1,034,908.00)	(224,440.40)	22%
Economic Development Total	(505,062.00)	(239,129.84)	47%	(574,635.00)	(202,061.50)	35%	(487,082.00)	(211,753.50)	43%
Emergency Management Total	(252,375.00)	(48,140.67)	19%	(272,895.00)	(42,766.89)	16%	(256,391.00)	(34,701.03)	14%
Fair Park Total	(1,880,497.00)	(101,093.19)	5%	(1,940,507.00)	(72,924.65)	4%	(2,008,699.00)	(144,457.44)	7%
Finance Department Total	(1,189,562.00)	(319,797.06)	27%	(1,178,737.00)	(290,252.82)	25%	(1,160,790.00)	(329,151.01)	28%
General Revenues & Expenditure Total	(646,999.00)	2,487,518.46	-384%	(49,999.00)	2,756,334.30	-5513%	636,379.00	2,183,650.16	343%
Health Department Total	(1,938,794.00)	(316,127.28)	16%	(2,023,393.00)	(279,582.84)	14%	(2,032,380.00)	(305,283.35)	15%
Highway Department Total	(13,304,276.00)	(2,939,982.51)	22%	(12,872,176.00)	(3,326,874.64)	26%	(13,691,556.00)	(3,049,693.33)	22%
Human Resources Total	(821,520.00)	(211,745.22)	26%	(753,389.00)	(158,101.59)	21%	(731,756.00)	(157,150.89)	21%
Human Services Department Total	(37,736,286.00)	(3,212,624.91)	9%	(40,490,983.00)	(3,290,990.34)	8%	(36,683,238.00)	(3,428,531.58)	9%
Internal Service Funds Total	(2,890,970.00)	(639,143.12)	22%	(2,591,004.00)	(595,751.79)	23%	(2,433,439.00)	(538,065.19)	22%
Land & Water Conservation Total	(1,025,070.00)	(230,475.57)	22%	(1,019,812.00)	(179,300.03)	18%	(1,038,626.00)	(238,844.18)	23%
Land Information Total	(785,644.00)	(170,481.96)	22%	(728,594.00)	(174,333.68)	24%	(609,521.00)	(131,942.95)	22%
Library Total	(1,298,317.00)	(324,579.18)	25%	(1,194,080.00)	(298,519.98)	25%	(1,179,470.00)	(294,867.51)	25%
Medical Examiner Total	(404,799.00)	(82,339.82)	20%	(397,209.00)	(79,236.04)	20%	(364,329.00)	(75,567.77)	21%
Parks Department Total	(2,969,293.00)	(295,681.87)	10%	(2,335,427.00)	(577,331.09)	25%	(1,357,549.00)	(333,051.96)	25%
Planning And Zoning Total	(765,445.00)	(154,341.43)	20%	(755,318.00)	(159,473.44)	21%	(736,737.00)	(149,587.89)	20%
Register Of Deeds Total	(395,702.00)	(123,362.55)	31%	(390,105.00)	(57,250.97)	15%	(351,488.00)	(74,734.61)	21%
Sheriff Department Total	(18,893,168.00)	(4,547,094.15)	24%	(18,382,021.00)	(4,114,020.95)	22%	(18,275,038.00)	(4,203,601.60)	23%
Treasurer Total	(318,220.00)	(480,800.21)	151%	(324,329.00)	(524,203.92)	162%	(309,068.00)	(729,743.21)	236%
UW Extension Total	(315,592.00)	(77,418.88)	25%	(331,991.00)	(78,983.34)	24%	(294,381.00)	(72,143.94)	25%
Veterans Services Total	(261,611.00)	(64,987.75)	25%	(322,081.00)	(67,238.39)	21%	(291,193.00)	(91,938.39)	32%
GRAND TOTAL	\$ (101,547,834.00)	\$ (14,938,354.71)	15%	\$ (102,420,904.00)	\$ (14,545,539.63)	14%	\$ (107,210,801.00)	\$ (15,523,191.00)	14%

JEFFERSON COUNTY
Expenditures as of March 31

<u>DEPT NAME</u>	<u>2025 REVISED</u>	<u>2025 ACTUALS</u>	<u>%SPENT</u>	<u>2024 REVISED</u>	<u>2024 ACTUALS</u>	<u>%SPENT</u>	<u>2023 REVISED</u>	<u>2023 ACTUALS</u>	<u>%SPENT</u>
Administration Total	\$ 3,473,688.00	\$ 196,210.22	6%	\$ 2,714,029.00	\$ 500,849.56	18%	\$ 3,603,386.00	\$ 166,708.11	5%
Capital Projects and Debt Total	3,956,785.00	3,891,308.34	98%	23,056,715.00	8,464,629.33	37%	49,331,476.00	15,023,910.08	30%
Central Services Total	1,227,612.00	257,549.59	21%	1,281,927.00	267,134.55	21%	1,198,368.00	187,756.07	16%
Child Support Total	1,279,923.00	280,326.01	22%	1,310,868.00	305,904.80	23%	1,235,122.00	303,639.99	25%
Clerk of Courts Total	1,877,066.00	401,888.41	21%	1,737,016.00	427,391.73	25%	1,743,803.00	365,957.27	21%
Corporation Counsel Total	501,863.00	111,127.97	22%	500,690.00	108,355.97	22%	488,187.00	105,445.13	22%
County Board Total	518,876.00	229,441.18	44%	513,039.00	228,827.60	45%	560,639.00	289,261.68	52%
County Clerk Total	398,030.00	576,747.10	145%	437,611.00	710,173.45	162%	453,793.00	653,106.20	144%
Court Support Services Total	1,448,521.00	326,382.86	23%	1,601,585.00	325,184.94	20%	1,529,196.00	320,031.87	21%
District Attorney Total	903,820.00	219,752.76	24%	1,030,148.00	237,333.95	23%	1,034,908.00	266,657.08	26%
Economic Development Total	593,438.00	176,423.86	30%	615,039.00	153,794.24	25%	569,383.00	108,573.54	19%
Emergency Management Total	252,375.00	78,543.32	31%	317,496.00	61,272.82	19%	256,393.00	65,072.13	25%
Fair Park Total	2,000,495.00	177,142.03	9%	2,070,509.00	173,035.25	8%	2,020,188.00	206,761.71	10%
Finance Department Total	1,248,562.00	247,952.99	20%	1,193,737.00	282,479.28	24%	1,175,791.00	270,642.02	23%
General Revenues & Expenditure Total	1,332,250.00	-	0%	1,453,649.00	-	0%	3,319,639.00	-	0%
Health Department Total	1,976,097.00	441,739.91	22%	2,103,787.00	441,057.96	21%	1,967,694.00	433,868.95	22%
Highway Department Total	13,304,276.00	2,636,263.48	20%	12,872,177.00	2,774,846.08	22%	13,691,556.00	1,729,636.96	13%
Human Resources Total	829,400.00	182,438.50	22%	761,268.00	196,772.41	26%	881,634.00	165,925.93	19%
Human Services Department Total	38,867,996.00	9,066,939.36	23%	41,115,259.00	9,133,463.37	22%	37,639,969.00	7,678,336.65	20%
Internal Service Funds Total	2,890,970.00	916,167.96	32%	2,591,003.00	806,818.75	31%	2,433,435.00	856,759.54	35%
Land & Water Conservation Total	1,147,391.00	168,106.04	15%	1,076,096.00	165,331.84	15%	1,095,951.00	155,877.06	14%
Land Information Total	798,070.00	264,030.18	33%	757,359.00	163,042.68	22%	647,797.00	150,217.07	23%
Library Total	1,298,316.00	1,297,203.65	100%	1,194,080.00	1,192,832.50	100%	1,179,470.00	1,178,124.04	100%
Medical Examiner Total	404,800.00	72,501.61	18%	407,210.00	83,671.23	21%	364,329.00	84,091.00	23%
Parks Department Total	4,395,213.00	638,059.29	15%	3,121,260.00	309,428.16	10%	1,836,851.00	246,643.01	13%
Planning And Zoning Total	779,080.00	142,020.30	18%	755,387.00	165,835.22	22%	736,740.00	155,095.22	21%
Register Of Deeds Total	96,173.00	55,104.44	57%	91,327.00	54,398.57	60%	171,475.00	112,410.79	66%
Sheriff Department Total	19,920,249.00	4,817,332.04	24%	19,164,512.00	4,236,451.01	22%	19,017,401.00	4,797,827.01	25%
Treasurer Total	387,010.00	120,184.23	31%	324,329.00	72,531.55	22%	309,066.00	66,462.33	22%
UW Extension Total	323,593.00	45,320.63	14%	339,993.00	33,397.57	10%	302,180.00	47,669.17	16%
Veterans Services Total	261,612.00	61,176.21	23%	323,881.00	74,463.32	23%	298,003.00	74,167.97	25%
GRAND TOTAL	\$ 108,693,550.00	\$ 28,095,384.47	26%	\$ 126,832,986.00	\$ 32,150,709.69	25%	\$ 151,093,823.00	\$ 36,266,635.58	24%

March 2025 Budget Variance Report Analysis
Morgan Toutant

A. Revenue Analysis: The month of March is closed and, therefore, the County is $\frac{1}{4}$ of the way through 2025. I anticipate seeing 25% collected for department revenue. My horizontal analysis will be based off how the 2025 collection percentage compares to 2023 and 2024. My vertical analysis will be based off how relative the 2025 collection percentage is to 100%. The departments that are noted below are outliers to what is expected.

1. Administration: Administration is under collected as of March 2025. Typical reporting and delayed collection of first quarter funding from the TAD Grant is driving this percentage.
2. Child Support: At 3%, Child Support is under collected. This is due to not yet receiving first quarter state aid which, historically, is collected by the end of April.
3. County Clerk: Municipal funds collected for annual election software maintenance/renewals is the driving factor to County Clerk's over collection in March. Additionally, higher demand for passport renewals and passport photos is contributing to the 32%.
4. Court Support Services: At 20%, Court Support Services is lower than expected in March. This is typical for the last three years and is due to not yet receiving state aid and reimbursement for various court and attorney fees.
5. Economic Development: In terms of the general expectation of 25%, Economic Development is over collected as of March 2025, however, in terms of departmental expectation the 47% is typical for March. This is due to the collection of annual consortium fees from participating municipalities that occurs early in the year.
6. Emergency Management: Emergency Management is under collected at 19%. Funding for the EPCRA Grant as well as the EMPG Grant are allocated at the end of the year. Excluding these factors, Emergency Management is 27% collected.
7. Fair Park: As a whole, Fair Park is 5% collected in March. This percentage is best analyzed by isolating the org code data:
 - **Fair Park (12101)**: Fair Park is under collected at 13%. The driving factors to this percentage are building rentals, sponsor revenue, winter storage rental, and camping fees. As the year progresses, these primary avenues of revenue will also progress.
 - **Fair Week (12102)**: Expectedly, Fair Week is 1% collected as of March 2025.
8. General Revenue & Expenditure: Sales tax are up slightly from prior year's first two months collections, however, annualized projections using the first two months are producing a budget shortfall. This will be monitored continually throughout the year.
9. Health: Typical delays in receiving state and federal aid are driving this low percentage. Reminder that grants are billed in arrears and collections are usually at least a month behind.

March 2025 Budget Variance Report Analysis
Morgan Toutant

10. Highway: The Highway Department is slightly under collected at 22%. This is due to not yet receiving grant funds for LRIP.
11. Human Services: Human Services is under collected at 9%. This is typical for the last three years and is due to not yet receiving state aid for various programs as of March 31st.
12. Internal Services Fund: The Internal Services Fund is slightly below expectation at 22% but is relative to the last three years. This is due to the sale of county fleet vehicles not yet taking place.
13. Land & Water Conservation: As of March, Land & Water Conservation is slightly under collected at 22%. This is primarily due to not yet receiving funds for the DATCP Staffing Grant and also no receipts in the PACE program to date.
14. Land Information: State aid funding for the NG 911 Grant, WLIP Training, Strategic Initiative, and Base Budget Grant have not yet been received by March 31st. Because of this, the overall percentage of Land Information is lower than expected at 22%.
15. Medical Examiner: At 20%, the Medical Examiner is lower than expected. This is primarily due to a 9% collection in cremation fees as of March 31st. This has been typical for the last three years.
16. Parks: The Parks Department is under collect at 10%. Not yet receiving budgeted Interurban Bike Trail TAP Grant revenue and restricted donations are the driving forces to this low percentage.
17. Planning and Zoning: Planning and Zoning shows typical collection in March 2025 at 20%. Deer Track Park and other municipal charges are driving this percentage. Reminder that Deer Track Park charges are received in the following year for the previous year.
18. Register of Deeds: Register of Deeds is over collected at 31%. The transfer fees associated with the sale of an agricultural business in January are driving this high percentage. Excluding this sale's fees, Register of Deeds is 22% collected in March.
19. Treasurer: The Treasurer's office is over collected at 151% in March. Interest and dividends are the primary contributing factors to this percentage. When compared to 2023 (62%) and 2024 (50%), 2025 is on the lower end of collection at 37%. This will continue to be monitored as the year progresses.

March 2025 Budget Variance Report Analysis
Morgan Toutant

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

1. Administration: Administration is 6% spent as of March 31st. Expenses that have not yet occurred for the Live Local Development Fund, Highway site remediation, and EMS planning are driving this low percentage.
2. Capital Projects and Debt: As expected, Capital Projects and Debt is 98% spent with the conclusion of the courthouse project.
3. Central Services: Central Services is slightly under spent in March. This is due to building improvement expenses not yet occurring. These projects include an elevator switch replacement, LEC lint trap improvement, replacement of the jail door operator system, and sidewalk replacement.
4. Child Support: An open position in the Child Support Department is the primary reason for the spending percentage as of March 31st.
5. Clerk of Courts: At 21%, Clerk of Courts is underspent in March. This is due to an open position and the benefits associated with it. Additionally, lower than expected spending on interpreter fees is driving this overall percentage.
6. Corporation Counsel: Despite being relative to the last three years, Corporation Counsel is slightly under spent at 22%. This is due to an open position and the benefits associated with it.
7. County Board: County Board is overspent at 44%. This is historically typical and due to the annual JCEDC fee allocation. Without these expenses, County Board is 25% spent as of March 31st.
8. County Clerk: The expenses for property, auto liability, and other insurance annual renewals are the primary reason for the high percentage in March for County Clerk. Excluding these expenses, County Clerk is overspent at 36%. This is due to election ballot printing and election equipment maintenance.
9. Economic Development: Economic Development is overspent at 30%. The main contributing factor to this high percentage is retainer fees within other professional services. These expenses are 50% spent as of March 31st. Annual contribution to the railroad consortium is also adding to this percentage.
10. Emergency Management: As of March, Emergency Management is overspent. This is due to spending associated with the Flood Mitigation Grant as well as the Pre-Disaster Mitigation Grant. Excluding these expenses, Emergency Management is 25% spent in March.
11. Fair Park: As of March 2025, Fair Park is 9% spent. This percentage is best analyzed by isolating the org code data:

March 2025 Budget Variance Report Analysis
Morgan Toutant

- **Fair Park (12101):** Fair Park is underspent at 20%. Zero spending on a feasibility study as well as capital maintenance projects is driving this lower-than-expected percentage. Excluding this, Fair Park is 24% spent in March.
 - **Fair Week (12102):** As expected, Fair Week is 2% sent in March.
12. Finance: A limited employee dental claims as of March 31st is driving Finance's overall spending of 20%. This will continue to be monitored as the year progresses.
 13. Health: The Health Department is slightly underspent at 22%. This is primarily due to open positions and the benefits associated with it.
 14. Highway: As of March 31st, the Highway Department is underspent at 20%. Open positions as well as the benefits associated with them are driving this low percentage. Also, the Highway D bridge project has not started as of March 31.
 15. Human Resources: Human Resources is underspent due to the open safety position and the benefits associated with the position. Reminder that the Board authorized the purchase of software using unspent personnel costs to fund.
 16. Internal Service Fund: Relative to the last three years, the Internal Service Fund is overspent at 32% in March. This is due to spending on computer support renewals as well as other essential network contracts in the first quarter of 2025.
 17. Land and Water Conservation: Land and Water Conservation is underspent as of March 31st. This is due to zero spending for the PACE Program as well as minimal spending in cost share payments.
 18. Land Information: At 33%, Land Information is overspent. This is due to the annual renewal of GIS and File Director software as well as expenses associated with aerial photos for the GIS system.
 19. Medical Examiner: Medical Examiner is underspent at 18%. Zero percent spending on autopsies as of March 31st is driving this percentage. This is historically typical for this time of year.
 20. Parks: At 15%, the Parks Department is underspent in March. This is due to spending that has not yet taken place for the Interurban Bike Trail TAP Grant.
 21. Planning and Zoning: Planning and Zoning is underspent at 18%. An open position within the department as well as spending associated with the DATCP Drug Grant that has not yet taken place are driving this low percentage.
 22. Register of Deeds: The 2025 license renewal for AVID/Laredo software in the Register of Deeds Department is creating an overspending in March. Without this expense, ROD is 24% spent.

March 2025 Budget Variance Report Analysis
Morgan Toutant

23. Treasurer: As of March 31st, the Treasurer's office is 31% spent. This is due to foreclosure taxes on various parcels in Jefferson County for 2024. Without these expenses, the Treasurer's office is 26% spent.
24. UW-Extension: At 14%, UW-Extension is underspent in March. This is primarily due to spending that has not yet taken place for the Jefferson County Educator Contracts in 2025. This is typically a bi-annual payment with the first being in May.

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FROM 2025 01 TO 2025 03

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12201 Finance							
12201 411100 General Property Taxes	-694,952	0	-694,952	-173,737.98		-521,213.96	25.0%
12201 412100 Sales Taxes From County	-160	0	-160	-32.45		-127.55	20.3%
12201 451004 Garnishment Fees	-100	0	-100	-15.00		-85.00	15.0%
12201 451005 Child Support Fees	-350	0	-350	-136.96		-213.04	39.1%
12201 486002 Unclaimed Funds Revenue	0	0	0	-16,536.61		16,536.61	.0%
12201 699999 Budgetary Fund Balance	0	-59,000	-59,000	.00		-59,000.00	.0%
TOTAL Finance	-695,562	-59,000	-754,562	-190,459.00		-564,102.94	%
12202 Dental Insurance Allocation							
12202 451026 Retiree Ins Premium Recovery	-20,000	0	-20,000	-4,947.97		-15,052.03	24.7%
12202 451032 Cobra Premium Recovery	-3,000	0	-3,000	-281.52		-2,718.48	9.4%
12202 451043 County Board Premiums	-1,000	0	-1,000	-301.00		-699.00	30.1%
12202 451045 Employee Premiums	-470,000	0	-470,000	-123,807.57		-346,192.43	26.3%
TOTAL Dental Insurance Allocation	-494,000	0	-494,000	-129,338.06		-364,661.94	%
TOTAL General Fund	-1,189,562	-59,000	-1,248,562	-319,797.06		-928,764.88	%
TOTAL REVENUES	-1,189,562	-59,000	-1,248,562	-319,797.06		-928,764.88	

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ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12201 Finance							
12201 511110 Salary-Permanent Regular	262,164	0	262,164	62,320.12		199,843.78	23.8%
12201 511210 Wages-Regular	195,592	0	195,592	47,438.12		148,154.28	24.3%
12201 511220 Wages-Overtime	2,031	0	2,031	130.23		1,900.51	6.4%
12201 511330 Wages-Longevity Pay	680	0	680	.00		680.00	.0%
12201 512141 Social Security	33,026	0	33,026	7,917.75		25,108.23	24.0%
12201 512142 Retirement (Employer)	32,002	0	32,002	7,637.22		24,365.24	23.9%
12201 512144 Health Insurance	58,386	0	58,386	15,639.24		42,746.64	26.8%
12201 512145 Life Insurance	172	0	172	50.55		121.41	29.4%
12201 512151 HSA Contribution	5,300	0	5,300	.00		5,300.00	.0%
12201 512153 HRA Contribution	0	0	0	145.82		-145.82	.0%
12201 512173 Dental Insurance	4,344	0	4,344	1,241.15		3,102.85	28.6%
12201 521213 Accounting & Auditing	25,716	0	25,716	7,025.00		18,691.00	27.3%
12201 521219 Other Professional Serv	3,750	59,000	62,750	.00		12,750.00	79.7%
12201 521296 Computer Support	4,050	0	4,050	3,454.46		595.54	85.3%
12201 531303 Computer Equipmt & Software	26,500	0	26,500	2,530.00		23,970.00	9.5%
12201 531311 Postage & Box Rent	3,000	0	3,000	1,228.93		1,771.07	41.0%
12201 531312 Office Supplies	2,600	0	2,600	148.56		2,451.44	5.7%
12201 531313 Printing & Duplicating	2,000	0	2,000	.00		2,000.00	.0%
12201 531324 Membership Dues	1,150	0	1,150	61.16		1,088.84	5.3%
12201 532325 Registration	3,425	0	3,425	1,050.00		2,375.00	30.7%
12201 532332 Mileage	100	0	100	.00		100.00	.0%
12201 532334 Commercial Travel	1,200	0	1,200	744.93		455.07	62.1%
12201 532335 Meals	300	0	300	.00		300.00	.0%
12201 532336 Lodging	2,200	0	2,200	.00		2,200.00	.0%
12201 532339 Other Travel & Tolls	200	0	200	.00		200.00	.0%
12201 535242 Maintain Machinery & Equip	1,000	0	1,000	297.95		702.05	29.8%
12201 571004 IP Telephony Allocation	638	0	638	159.51		478.49	25.0%
12201 571005 Duplicating Allocation	105	0	105	26.25		78.75	25.0%
12201 571009 MIS PC Group Allocation	15,368	0	15,368	3,842.01		11,525.99	25.0%
12201 571010 MIS Systems Grp Alloc(ISIS)	4,271	0	4,271	1,067.76		3,203.24	25.0%
12201 591519 Other Insurance	4,292	0	4,292	1,080.87		3,210.75	25.2%
TOTAL Finance	695,562	59,000	754,562	165,237.59		539,324.35	%

12202 Dental Insurance Allocation

12202 599982 Retiree Dental Claims	12,000	0	12,000	3,132.00		8,868.00	26.1%
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ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12202 599984 Cobra Dental Claims	6,000	0	6,000	.00		6,000.00	.0%
12202 599986 Administrative Fees Dental	24,000	0	24,000	5,976.78		18,023.22	24.9%
12202 599989 Employee Dental Claims	450,300	0	450,300	73,316.94		376,983.06	16.3%
12202 599992 Administrative Dental Retiree	1,700	0	1,700	289.68		1,410.32	17.0%
TOTAL Dental Insurance Allocation	494,000	0	494,000	82,715.40		411,284.60	%
TOTAL General Fund	1,189,562	59,000	1,248,562	247,952.99		950,608.95	%
TOTAL EXPENSES	1,189,562	59,000	1,248,562	247,952.99		950,608.95	

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ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
13201 County Treasurer							
13201 411100 General Property Taxes	1,830,649	0	1,830,649	457,662.18		1,372,986.56	25.0%
13201 411300 DNR Pilot	-60,000	0	-60,000	-54,808.38		-5,191.62	91.3%
13201 411500 Managed Forest	-3,600	0	-3,600	-3,424.55		-175.45	95.1%
13201 418100 Interest On Taxes	-215,000	0	-215,000	-70,045.22		-144,954.78	32.6%
13201 441030 Ag Use Conversion Penalty	-32,600	0	-32,600	-2,518.46		-30,081.54	7.7%
13201 451007 Treasurers Fees	-400	0	-400	-126.00		-274.00	31.5%
13201 481001 Interest & Dividends	-1,800,269	0	-1,800,269	-666,613.46		-1,133,655.81	37.0%
13201 481004 Fair Market Value Adjustment	0	0	0	-138,785.34		138,785.34	.0%
13201 486004 Miscellaneous Revenue	0	0	0	-1.00		1.00	.0%
TOTAL County Treasurer	-281,221	0	-281,221	-478,660.23		197,439.70	%
13202 Tax Deed Expense							
13202 451030 Foreclosure Reimbursement	-34,000	0	-34,000	-2,139.98		-31,860.02	6.3%
13202 482002 Rent Of County Property	-3,000	0	-3,000	.00		-3,000.00	.0%
13202 699999 Budgetary Fund Balance	0	-68,789	-68,789	.00		-68,788.86	.0%
TOTAL Tax Deed Expense	-37,000	-68,789	-105,789	-2,139.98		-103,648.88	%
TOTAL General Fund	-318,221	-68,789	-387,009	-480,800.21		93,790.82	%
TOTAL REVENUES	-318,221	-68,789	-387,009	-480,800.21		93,790.82	

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ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
13201 County Treasurer							
13201 511110 Salary-Permanent Regular	92,186	0	92,186	22,745.85		69,439.75	24.7%
13201 511210 Wages-Regular	58,699	0	58,699	14,522.90		44,176.27	24.7%
13201 511220 Wages-Overtime	36	0	36	.00		36.03	.0%
13201 512141 Social Security	10,146	0	10,146	2,519.53		7,626.43	24.8%
13201 512142 Retirement (Employer)	10,239	0	10,239	2,523.17		7,715.62	24.6%
13201 512144 Health Insurance	31,107	0	31,107	8,288.27		22,818.77	26.6%
13201 512145 Life Insurance	21	0	21	6.09		14.49	29.6%
13201 512151 HSA Contribution	2,700	0	2,700	.00		2,700.00	.0%
13201 512153 HRA Contribution	0	0	0	150.00		-150.00	.0%
13201 512173 Dental Insurance	2,318	0	2,318	670.23		1,648.17	28.9%
13201 521232 Investment Advisor Fees	40,000	0	40,000	10,975.13		29,024.87	27.4%
13201 531311 Postage & Box Rent	7,000	0	7,000	982.16		6,017.84	14.0%
13201 531312 Office Supplies	2,000	0	2,000	211.04		1,788.96	10.6%
13201 531313 Printing & Duplicating	100	0	100	.00		100.00	.0%
13201 531314 Small Items Of Equipment	300	0	300	.00		300.00	.0%
13201 531321 Publication Of Legal Notice	3,000	0	3,000	2,937.00		63.00	97.9%
13201 531324 Membership Dues	100	0	100	86.16		13.84	86.2%
13201 531326 Advertising	500	0	500	.00		500.00	.0%
13201 532325 Registration	1,115	0	1,115	250.00		865.00	22.4%
13201 532332 Mileage	358	0	358	.00		357.65	.0%
13201 532335 Meals	50	0	50	.00		50.00	.0%
13201 532336 Lodging	1,800	0	1,800	250.00		1,550.00	13.9%
13201 533225 Telephone & Fax	100	0	100	.00		100.00	.0%
13201 535242 Maintain Machinery & Equip	500	0	500	95.82		404.18	19.2%
13201 571004 IP Telephony Allocation	510	0	510	127.50		382.50	25.0%
13201 571005 Duplicating Allocation	4	0	4	.99		3.01	24.8%
13201 571009 MIS PC Group Allocation	11,530	0	11,530	2,882.49		8,647.51	25.0%
13201 571010 MIS Systems Grp Alloc(ISIS)	1,794	0	1,794	448.50		1,345.50	25.0%
13201 591519 Other Insurance	1,508	0	1,508	354.27		1,154.04	23.5%
13201 593256 Bank Charges	1,500	0	1,500	226.96		1,273.04	15.1%
TOTAL County Treasurer	281,221	0	281,221	71,254.06		209,966.47	%
13202 Tax Deed Expense							
13202 521212 Legal	30	0	30	18.75		11.25	62.5%

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ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
13202 521219 Other Professional Serv	0	0	0	210.00		-210.00	.0%
13202 521255 Paper Service	1,000	0	1,000	.00		1,000.00	.0%
13202 521273 Title Search	6,870	0	6,870	1,870.00		5,000.00	27.2%
13202 529299 Purchase Care & Services	4,000	0	4,000	.00		4,000.00	.0%
13202 531311 Postage & Box Rent	700	0	700	493.10		206.90	70.4%
13202 531313 Printing & Duplicating	400	0	400	.00		400.00	.0%
13202 531321 Publication Of Legal Notice	16,000	0	16,000	3,567.72		12,432.28	22.3%
13202 531326 Advertising	3,000	0	3,000	.00		3,000.00	.0%
13202 533222 13202 Electric	0	0	0	4,612.14		-4,612.14	.0%
13202 593742 Uncollected Taxes	5,000	0	5,000	1,018.36		3,981.64	20.4%
13202 593749 Other Losses	0	68,789	68,789	37,140.10		31,648.76	54.0%
TOTAL Tax Deed Expense	37,000	68,789	105,789	48,930.17		56,858.69	%
TOTAL General Fund	318,221	68,789	387,009	120,184.23		266,825.16	%
TOTAL EXPENSES	318,221	68,789	387,009	120,184.23		266,825.16	

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FROM 2025 01 TO 2025 03

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
100 General Fund	APPROP	ADJSTMTS	BUDGET	ACTUALS	ENCUMBRANCES	BUDGET	USED
11301 Child Support							
11301 411100 General Property Taxes	-113,751	0	-113,751	-28,437.78		-85,313.30	25.0%
11301 421001 State Aid	-184,299	0	-184,299	.00		-184,299.00	.0%
11301 421010 M S L Incentives	-2,500	0	-2,500	.00		-2,500.00	.0%
11301 421012 State Aid Cs + All Others	-1,045,828	0	-1,045,828	.00		-1,045,828.00	.0%
11301 421014 State Aid Wages Allocation	133,908	0	133,908	.00		133,908.00	.0%
11301 421050 CS Performance Based Inc	-54,056	0	-54,056	.00		-54,056.00	.0%
11301 421096 State Aid Medical Support	-5,200	0	-5,200	.00		-5,200.00	.0%
11301 442004 Extradition Reimbursement	-800	0	-800	-131.74		-668.26	16.5%
11301 451011 CS Prog Fee Reduce 66%	9,108	0	9,108	.00		9,108.00	.0%
11301 451013 NIVD Activities Reduction	-2,700	0	-2,700	.00		-2,700.00	.0%
11301 451014 CS Program Fees	-13,000	0	-13,000	-3,132.72		-9,867.28	24.1%
11301 455003 Non-IVD Service Fees	-805	0	-805	-340.60		-464.40	42.3%
11301 471205 Child Support Billed	0	0	0	-3,613.74		3,613.74	.0%
TOTAL Child Support	-1,279,923	0	-1,279,923	-35,656.58		-1,244,266.50	%
TOTAL General Fund	-1,279,923	0	-1,279,923	-35,656.58		-1,244,266.50	%
TOTAL REVENUES	-1,279,923	0	-1,279,923	-35,656.58		-1,244,266.50	

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FROM 2025 01 TO 2025 03

ACCOUNTS FOR:		ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
100 General Fund		APPROP	ADJSTMTS	BUDGET	ACTUALS	ENCUMBRANCES	BUDGET	USED
11301 Child Support								
11301	511110	Salary-Permanent Regular	318,699	0	318,699	56,429.06	262,270.01	17.7%
11301	511210	Wages-Regular	571,928	0	571,928	136,741.81	435,185.94	23.9%
11301	511220	Wages-Overtime	2,815	0	2,815	84.62	2,730.64	3.0%
11301	511330	Wages-Longevity Pay	1,373	0	1,373	.00	1,372.50	.0%
11301	512141	Social Security	65,030	0	65,030	13,976.39	51,053.58	21.5%
11301	512142	Retirement (Employer)	61,634	0	61,634	13,027.86	48,605.75	21.1%
11301	512144	Health Insurance	108,796	0	108,796	30,253.05	78,542.89	27.8%
11301	512145	Life Insurance	315	0	315	63.80	251.61	20.2%
11301	512151	HSA Contribution	10,140	0	10,140	.00	10,140.00	.0%
11301	512153	HRA Contribution	0	0	0	353.07	-353.07	.0%
11301	512173	Dental Insurance	8,467	0	8,467	2,163.15	6,304.05	25.5%
11301	521255	Paper Service	8,500	0	8,500	2,271.48	6,228.52	26.7%
11301	521256	Genetic Tests	5,700	0	5,700	644.00	5,056.00	11.3%
11301	521296	Computer Support	1,900	0	1,900	1,407.88	492.12	74.1%
11301	529160	Interpreter Fee	3,000	0	3,000	232.00	2,768.00	7.7%
11301	531003	Notary Public Related	180	0	180	40.00	140.00	22.2%
11301	531303	Computer Equipmt & Software	2,530	0	2,530	2,066.00	464.00	81.7%
11301	531310	Postage Special	250	0	250	131.97	118.03	52.8%
11301	531311	Postage & Box Rent	21,000	0	21,000	5,114.17	15,885.83	24.4%
11301	531312	Office Supplies	2,500	0	2,500	492.13	2,007.87	19.7%
11301	531313	Printing & Duplicating	2,850	0	2,850	85.33	2,764.67	3.0%
11301	531314	Small Items Of Equipment	1,100	0	1,100	33.99	1,066.01	3.1%
11301	531321	Publication Of Legal Notice	1,000	0	1,000	231.00	769.00	23.1%
11301	531324	Membership Dues	2,128	0	2,128	286.16	1,841.84	13.4%
11301	531326	Advertising	400	0	400	.00	400.00	.0%
11301	531348	Educational Supplies	450	0	450	.00	450.00	.0%
11301	532325	Registration	3,520	0	3,520	50.00	3,470.00	1.4%
11301	532332	Mileage	780	0	780	.00	780.00	.0%
11301	532334	Commercial Travel	1,300	0	1,300	.00	1,300.00	.0%
11301	532335	Meals	800	0	800	65.25	734.75	8.2%
11301	532336	Lodging	3,798	0	3,798	.00	3,798.00	.0%
11301	532339	Other Travel & Tolls	210	0	210	.00	210.00	.0%
11301	532340	Contracted Extraditions	8,700	0	8,700	.00	8,700.00	.0%
11301	533225	Telephone & Fax	170	0	170	.00	170.00	.0%
11301	535242	Maintain Machinery & Equip	3,600	0	3,600	582.74	3,017.26	16.2%
11301	571004	IP Telephony Allocation	3,316	0	3,316	828.99	2,487.01	25.0%
11301	571005	Duplicating Allocation	109	0	109	27.24	81.76	25.0%
11301	571009	MIS PC Group Allocation	32,944	0	32,944	8,235.99	24,708.01	25.0%

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FROM 2025 01 TO 2025 03

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11301 571010 MIS Systems Grp Alloc(ISIS)	9,226	0	9,226	2,306.49		6,919.51	25.0%
11301 591519 Other Insurance	8,765	0	8,765	2,100.39		6,664.98	24.0%
TOTAL Child Support	1,279,923	0	1,279,923	280,326.01		999,597.07	%
TOTAL General Fund	1,279,923	0	1,279,923	280,326.01		999,597.07	%
TOTAL EXPENSES	1,279,923	0	1,279,923	280,326.01		999,597.07	

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

Ledger Date	Description	General (599900)	Other (599908)	Vested Benefits (599909)	Authority
1-Jan-25	Tax Levy	500,000.00	0.00	300,000.00	
11-Mar-25	Budget carryover requests	0.00	532,250.00	0.00	County Board
Total amount available		500,000.00	532,250.00	300,000.00	
Net		500,000.00	532,250.00	300,000.00	