

Finance Committee Agenda

Jefferson County

Jefferson County Courthouse, Room C1021

311 S. Center Ave.

Jefferson, WI 53549

Date: Tuesday June 10, 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 May 6, 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 request for out-of-state travel by the Emergency Management Department
9. Discussion and possible action on mileage expenses in the Human Services Department
10. Discussion and possible action on accepting the Department of Justice's Extension of the Deflecting Court Involvement Due to School Refusal Grant at the Human Services Department and amending the 2025 budget in the Human Services Department
11. Discussion and possible action on accepting \$4,000 grant from Compeer Financial Fund and \$1,000 grant from Wisconsin Association of Fairs for the purchase of goat pens and amending the 2025 budget in the Fair Park Department
12. Discussion and possible action on results of 2024 audit by Sikich
13. Discussion and possible action on County budget outlook for 2026
14. Discussion and possible action on capital asset and deferred maintenance plan for the Fair Park campus
15. Discussion and possible action on entering into a contract with C&C Services in the amount of \$109,350 for Sheep Barn and Goat Barn roof replacement in the Fair Park
16. Discussion and possible action on capital asset and deferred maintenance plan for the downtown campus
17. Discussion and possible action on granting additional insured status to vendors
18. Discussion and possible action on status of Courthouse/Sheriff/Jail improvement project and 2021A and 2022A bond funds
19. 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
20. 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
21. Reconvene in open session for action on closed session items if necessary
22. Discussion and possible action on 2025 projections of budget vs. actual revenues and expenditures
23. Review of the financial statements and department update for April 2025-Finance Department
24. Review of the financial statements and department update for April 2025-Treasurer's Office
25. Review of the financial statements and department update for April 2025-Child Support
26. Update on contingency fund balance
27. Discussion of funding for projects related to the new highway facilities and sale of old highway facilities
28. Set future meeting schedule, next meeting date, and possible agenda items
29. Review of invoices
30. Adjourn Finance Committee

Next scheduled meetings: Monday, July 7, 2025 (Regular meeting)
Tuesday, August 5, 2025 (Regular meeting)
Tuesday, September 2, 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.

amendment and forward the resolution to the County Board of Supervisors. The motion passed 5-0.

10. Discussion and possible action on amending the Environmental Health Fee Schedule in the Jefferson County Health Department and amending the 2025 budget – McGeary explained that the Wisconsin Department of Agriculture, Trade and Consumer Protection (DATCP) is progressively raising its share of the fees from 12% to 15% over the next 3 years. In response to this and so that collections remain consistent for the Health Department she is recommending an increase in fees of 15% and also recommending to discontinue the service for Tattoo and Body Piercing. Motion by Jaeckel/Drayna to increase fees in the Health Department and forward the resolution to the County Board of Supervisors. The motion passed 5-0.

11. Discussion and possible action on amending the 2025 budget and fee schedule in the Health Department for CPR training – McGeary explained that the Health Department has determined cost of offering CPR training exceeds its fees and would desire that the service is self-sustaining. Accordingly, she is proposing to increase fees for CPR training to cover applicable costs. Motion by Christensen/Zarling to approve the fee increase and forward the resolution to the County Board of Supervisors. The motion passed 5-0.

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 – DeVries explained that this new position would be funded by medical assistance/insurance fees and therefore did not require any additional county tax levy. Motion by Zarling/Jaeckel to approve the new position with accompanying budget adjustment and forward the resolution to the County Board of Supervisors. The motion passed 5-0.

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 – County Administrator Luckey explained that the County has been awarded a \$150,000 grant for the Financial Empowerment Center program. The grant will be spent over the next two years - \$100,000 in 2025 and \$50,000 in 2026. Motion by Zarling/Christensen accept the grant and approve the related budget adjustment and forward the resolution to the County Board of Supervisors, noting that after these two years the Finance Committee will assess the effectiveness of the program. The motion passed 5-0.

14. Discussion and possible action 2026 capital budget and 2025 capital needs – DeVries explained that the list of 2026 requests presented to the Finance Committee are for future discussion. No decisions have been made on which requests will be funded. Luckey and DeVries also presented potential plans for paving the lot to the east of the Courthouse and also estimated demolition costs for the former MIS building. The Committee directed DeVries to prepare an analysis of the costs to resurface the Courthouse parking lot, pave the lot to the east of the Courthouse, demolish the MIS building and pave that lot, add lighting to the western side of the Courthouse and examine further solutions for Courthouse security and if the County financed with a debt issue, what effect that issue would have on the mill rate for the next meeting. No action was taken.

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

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

17. Convene in closed session pursuant to Section 19.85 (1)(e) Wis. Stats. For deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, for the purpose of discussion and possible action on setting minimum bids, selling and considering offers to purchase on tax foreclosed properties and other county owned properties and pursuant to section 19.85 (1)(g) Wis. Stats. To confer with legal counsel concerning strategy to be adopted by Jefferson County with respect to litigation in which it is or is likely to become involved for the purpose of discussion and possible action on claims against Jefferson County – Motion by Jones/Jaeckel to convene into closed session. The motion passed 5-0 by roll call vote.

18. Reconvene in open session – Motion by Jones/Jaeckel to return to open session. The motion passed 5-0. Motion by Jaeckel/Drayna to offer parcel number 024-0516-1234-007 to the Village of Palmyra for the amount of outstanding tax at foreclosure, which was \$1,469.14. The motion passed 5-0.

19. Discussion and possible action on 2025 projections of budget vs. actual revenues and expenditures – No action was taken.

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

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

22. Review of the financial statements and department update for March 2025-Child Support - No action taken.

23. 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.

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

25. Set future meeting schedule, next meeting date, and possible agenda items - The next scheduled meeting is set for June 10, 2025, at 8:30 a.m. Potential agenda items include review of 2026 capital requests, Courthouse parking and other improvements at the Courthouse campus, Human Services mileage reimbursements and the results of the 2024 audit.

26. Review of invoices - Motion by Jaeckel/Drayna to approve invoices totaling \$5,276,926.88. The motion passed 5-0.

27. Adjourn - Motion by Jaeckel/Christensen to adjourn at 10:34 a.m. The motion passed 5-0.

Respectfully submitted,

Marc DeVries, Finance Director
Jefferson County

RESOLUTION NO. 2025-_____

Accepting the Department of Justice’s Extension of the Deflecting Court Involvement Due to School Refusal Grant at the Human Services Department

Executive Summary

On December 12, 2023, the County Board accepted grant funding from the Wisconsin Department of Justice in the amount of \$63,243 to deflect youth referred to the Youth Justice system for school refusal behaviors and chronic truancy. A budget amendment was made at that time to the 2024 Human Services budget.

Through 2024, the Human Services Department was reimbursed \$8,875.01 for expenses incurred in 2024.

The Department of Justice has approved an extension of this grant, allowing Human Services to continue services under this grant, including:

- Intervention programming for students at risk of truancy at local high schools and middle schools;
- Family based case management with students;
- School mentors to met with students at the school as well as with their families;
- Continuing education and training for Human Services staff.

On June 10, 2025, the Finance Committee reviewed the request from the Human Services Director and recommended forwarding this resolution to the County Board to create a budget amendment for 2025.

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

WHEREAS, grant funding is available from the Department of Justice deflect youth referred to the Youth Justice system for school refusal behaviors and chronic truancy, and

NOW, THEREFORE, BE IT RESOLVED that the 2025 County Budget be amended to include the grant funding from the Department of Justice for the amount of \$54,367.99.

Fiscal Note: Jefferson County will receive reimbursement for costs incurred during 2025. This resolution authorizes the Finance Director to make the necessary budget adjustments to enact this resolution. 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 _____

Requested by
Finance Committee

06-10-2025

REVIEWED: Corp. Counsel _____; Finance Director _____

**JEFFERSON COUNTY
BUDGET ADJUSTMENT OR AMENDMENT REQUEST**

<u>Adjustment</u>	<u>Description</u>	<u>Approval Level</u>
<input type="checkbox"/> Level 1	Adjustments of operating appropriations up to \$4,999 from one account to another <u>within</u> the department's budget	Department Head
<input type="checkbox"/> Level 2	<input type="checkbox"/> a. Adjustments of operating appropriations over \$5,000 and up from one account to another <u>within</u> the department's budget.	Administrator
	<input type="checkbox"/> b. Substitution of capital items or adjustment of operating to capital appropriations up to \$24,999 from one account to another <u>within</u> the department's budget.	Administrator
	<input type="checkbox"/> c. Transfers between departments within a budgetary function of up to \$24,999.	Administrator
<input type="checkbox"/> Level 3	Amendments of operating or capital appropriations needing additional funding from contingency funds from that are under 10% of the funds originally appropriated for an individual department.	Finance Committee
<input type="checkbox"/> Level 4	<input type="checkbox"/> a. Amendments of operating or capital appropriations needing additional funding from contingency funds from that are over 10% of the funds originally appropriated for an individual department.	County Board
	<input checked="" type="checkbox"/> b. New programs in a department that were not originally budgeted through increase in expenses with offsetting increase in revenue for that program. (i.e. grant funding or donations)	County Board
	<input type="checkbox"/> c. Substitution of capital items or adjustment of operating to capital appropriations over \$25,000 from one account to another <u>within</u> the department's budget.	County Board
	<input type="checkbox"/> d. Amendments of operating or capital appropriations needing funding from general fund balance.	County Board

Increase	Decrease	Org	Object	Proj	Account Title	Amount
X		65053000	421001	63105	State Aid	(54,367.99)
X		65053000	529299	63105	Purchased Care	26,122.00
X		65053000	531355	63105	Client Costs	500.00
X		65053000	532325	63105	Registration	18,000.00
X		65053000	532325	63105	Other Operating Supplies	9,745.99
X		65053000	511210	63105	Wages-Regular	10,471.82
X		65053000	512141	63105	Social Security	757.68
X		65053000	512142	63105	Retirement (Employer)	727.85
X		65053000	512144	63105	Health Insurance	1,518.46
X		65053000	512145	63105	Life Insurance	1.44
X		65053000	512173	63105	Dental Insurance	102.02
X		65053000	543954	63105	Overhead	3,000.00
	X	65053000	511210	65005	Wages-Regular	(10,471.82)
	X	65053000	512141	65005	Social Security	(757.68)
	X	65053000	512142	65005	Retirement (Employer)	(727.85)
	X	65053000	512144	65005	Health Insurance	(1,518.46)
	X	65053000	512145	65005	Life Insurance	(1.44)
	X	65053000	512173	65005	Dental Insurance	(102.02)
	X	65053000	543954	65005	Overhead	(3,000.00)

Description of Adjustment:
 Human Services had a grant from the Department of Justice (DOJ) in 2024 that was underspent. At the end of 2024, \$54,367.99 remained on this grant. The DOJ approved extending this grant into 2025. This grant will be used to provide services to divert youth at risk of school truancy.

Department Head Signature _____ Date _____

County Administrator Signature _____ Date _____

1) Salaries and Fringes are not included as operating above, any changes to salaries and fringes must be discussed with the County Administrator.
 2) The County Administrator shall make the determination if the budget adjustment needs to go to the County Board
 3) Any items \$5,000 and above must be capitalized.

RESOLUTION NO. 2025-_____

Accepting Grants from the Compeer Fund for Rural America and the Wisconsin Association of Fairs and amending the 2025 budget in the Fair Park Department

Executive Summary

The Jefferson County Fair hosts a goat exhibit that is growing rapidly. In order to meet the demands of the program, the Fair Park Department has applied for and received grant funding from Compeer Fund for Rural America in the amount of \$4,000 and the Wisconsin Association of Fairs in the amount of \$1,000 to purchase twelve additional goat pens to work within the existing layout of the Goat Barn. This funding was not anticipated during the 2025 budget process. The pens will cost \$4,381 and will be available in time for the Fair. The remaining funds will be spent on other Fair Week expenses. The Fair Park requests to accept these awards and amend the 2025 budget accordingly.

On June 10, 2025, the Finance Committee reviewed the request from the Fair Park Director and recommended forwarding this resolution to the County Board to accept the grant awards and create a budget amendment for 2025.

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

WHEREAS, the goat exhibit at the Jefferson County Fair is growing in popularity and is in need of additional goat pens to satisfy the growing demand for exhibits, and

WHEREAS, grant funding is available for the purchase of additional goat pens from Compeer Fund for Rural America and the Wisconsin Association of Fairs in the combined amount of \$5 000, and

NOW, THEREFORE, BE IT RESOLVED that the 2025 Fair Park Department Budget be amended to include the grant funding from the Compeer Fund for Rural America and the Wisconsin Association of Fairs in the amount of \$5,000 and related expenditure.

Fiscal Note: This resolution authorized the Finance Director to make the necessary budget adjustments to enact this resolution. 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 _____

Requested by
Finance Committee

06-10-2025

REVIEWED: Corp. Counsel _____; Finance Director _____

RESOLUTION NO. 2025-XX

Accepting bids for roof replacement to the Goat Barn and portions of the Sheep Barn

Executive Summary

Jefferson County Fair Park sustained property damage to several items on campus March 16th. The Goat Barn and a portion of the Sheep Barn were substantially damaged, removing several roof panels and loosening or removing up to 40% the roof fasteners. Both these roofs have exceeded their designed life cycle and should be replaced before incurring additional water damage and flying debris risks.

On April 24, 2025 The Jefferson Director of Facilities issued a request for proposals (RFP) to solicit bids for the removal and replacement of the Goat Barn and partial removal and replacement of the Sheep Barn roofs. A total of three proposals were received by the May 22, 2025 deadline. The lowest qualified bidder was C&C Group, LLC with a total cost of \$89,250. The bid documents created a unit price allowance to repair roof framing items on an as needed unit cost basis. The contract sum will be adjusted by change order upon completion of the project once all repair instances can be subtotaled. We recommend an allowance of \$20,000, for a project total of \$109,250. The Director of Facilities checked references to ensure that this bidder would be able to perform the work as required and received positive responses.

On June xx, 2025 the Finance Committee considered the proposal and recommended X-0 to move forward with C&C Group, LLC to conduct the roofing project as specified in the RFP at an estimated project price of \$109,250.

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

WHEREAS, Jefferson County solicited bids for the removal and replacement of the Goat Barn and partial removal and replacement of the Sheep Barn roofs, and

WHEREAS, such bids were received and opened on May 22, 2025, with the following results:

	Glover Metal Bldgs.	Preferred Panels	C&C Services	Royale Construction	Custom Metal Specialist	Meco Erection, Inc.
Base bid	Withdraw	167,100	89,350	278,672	no bid	no bid
Unit price		115 labor on	200	290		
Allowance		23,000	20,000	29,000		
Subtotal		190,100	109,350	307,672		

NOW, THEREFORE, BE IT RESOLVED that the County Administrator is authorized to enter into a contract with the lowest responsible bidder, C&C Group for \$89,250, for the removal and replacement of the Goat Barn and partial removal and replacement of the Sheep Barn roofs.

Fiscal Note: On March 11, 2025 the County Board of Supervisors approved \$90,000 in carryover funding for capital needs at the Fair Park and also \$30,000 for a feasibility study. The Finance Committee has determined that the need to repair existing facilities and bring deferred maintenance up to date exceeds the current need for a feasibility study. This resolution authorizes the use of the \$30,000 formerly reserved for a feasibility study to be applied toward the roofing repairs in the Goat and Sheep barns.

Ayes: ___ Noes: ___ Abstain: ___ Absent: ___ Vacant: ___.

Referred By: Finance Committee

06-10-2025

REVIEWED: Corporation Counsel: ___; Finance Director: ___



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Insurance glossary /

Additional insured

In an insurance policy, an *additional insured* refers to anyone other than the policyholder who is covered by an insurance policy. Coverage might be limited to a single event or it could last for the policy's lifetime.

What is an additional insured endorsement?

Both individuals and groups can be given additional insured status, but their protection is more limited than that of the policyholder. The specifics depend on the policy, but an additional insured endorsement

typically affords some crucial protection.

Additional insured covers when a third party (i.e., someone who doesn't work for your business) sues your additional insured, your policy can address the claim. That way, legal defense fees, court fees, and [settlement or judgment](#) costs don't come out of the additional insured's pocket.

It also covers claims of [bodily injuries](#), [property damage](#), and [advertising injuries](#) (e.g., [libel](#), [slander](#), or [copyright infringement](#)).

Depending on your [industry](#), additional insured addendums are a fairly common practice. For instance, suppliers or subcontractors may benefit from additional insured status when they work on your premises or on behalf of your business. By contrast, if you subcontract with a company, you may require additional insured protection for yourself before working with another business.

What is the difference between a primary insured and an additional insured?

Simply put, the primary insured is the policyholder, also known as the [named insured](#). This is typically the small business owner who purchases the policy on behalf of the company.

The additional insured is anyone the primary policyholder adds to the policy. Generally speaking, the additional insured benefits from the policy, but does not manage it.

How does a blanket additional insured endorsement differ?

An additional insured endorsement can be used to provide many different levels of coverage. **A [blanket additional insured endorsement](#) provides the same coverage to a group of people who aren't required to be specifically named, such as drivers or subcontractors.**

For example, on a [commercial auto insurance](#) policy, a blanket additional insured endorsement provides the same coverage for any driver of your company vehicle. It's a common feature of many liability policies.

A standard additional insured, unlike a blanket insured, requires the parties to be named specifically on the policy.



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Which policies are eligible for additional insured endorsements?

You can add an additional insured to several small business insurance policies. The most common policies include:

- **Commercial general liability (CGL) insurance.** You can add an [additional insured endorsement](#) to your commercial general liability policy. This often looks like adding [general contractors](#), suppliers, and vendors to your policy to cover them while they work with your business.
- **Commercial auto insurance.** If you need to add a third party or business partner to your commercial auto insurance policy, you can add them as an [additional insured](#). You can choose between blanket additional insured endorsement, which covers any third party, or a limited endorsement that covers for specific risks and liabilities.
- **Commercial property insurance.** Many small businesses opt to add third parties, such as [property managers](#) and [subcontractors](#), to their [commercial property policy](#). Some commercial leases require this as a rental condition.

Speak to a [licensed insurance agent](#) about your business's specific insurance coverage needs.

Additional insured endorsements are often included with:

**GENERAL
LIABILITY
INSURANCE**



**COMMERCIAL
AUTO
INSURANCE**



**COMMERCIAL
PROPERTY
INSURANCE**



*An **additional insured** refers to anyone other than the policyholder who is covered by an insurance policy. Coverage might be limited to a single event or it could last for the policy's lifetime.*

When should I add someone as an additional insured?

New clients or partners may ask to be included as additional insureds in your insurance policy before they will sign a contract. For the most part, clients and partners will let you know when they require additional insured status in order to work with you.

Though you could theoretically name an additional insured for whatever reason you want, these two scenarios are most common:

- You're a contractor / subcontractor / business owner, and your client asks to be named as an additional insured on your policy.
- You hire a contractor / subcontractor, and you ask to be named as an additional insured on their policy.

You may ask to be named as an additional insured to provide your business with more liability coverage. For example, say you use a contractor on a project who causes an accident that leads to you being sued. If you're an additional insured on the contractor's policy, you can make a claim to pay for the damages and legal fees, rather than relying on your own insurance.

Most companies include language in their contracts for contractors to provide [indemnity](#), or pay for, any liability lawsuits that stem from their work. Companies want assurance that contractors have the means to compensate them in a worst-case scenario, which is why they often ask for additional insured status, too.

Common scenarios for adding an additional insured

When might you want to consider adding an additional insured to your existing insurance policies? Consider the following examples.

- A [consulting office](#) hires a [cleaning service](#) to assist with regular janitorial services. Their rental lease requires all contractors to be added as additional insureds on the commercial property policy.
- A [construction company](#) needs its subcontractor to assist with operating heavy machinery, which requires [commercial auto coverage](#). They add the subcontractor as an additional insured for the duration of the project.
- A [landscaping business](#) hires additional workers to help out during a particularly busy season. They add their [temporary employees](#) as additional insureds to their [general liability policy](#) to ensure that the business is covered in the event of customer property damage or bodily injuries.

Guaranteeing that all necessary third parties are covered is an important part of an effective risk management strategy. It also helps small businesses develop strong business relationships with vendors, property managers, and other business partners.

You may also like



Contractor vs. subcontractor: What's the difference?

Learn about the difference between contractors and subcontractors and the types of liabilities that they face.

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How to add an additional insured to an insurance policy

To add an additional insured to an insurance policy, [consult an Insureon insurance agent](#) and review the policy, identify whether an additional insured can be added, and assess the level of coverage the additional insured is requesting.

You'll typically need to fill out an additional insured endorsement form. There are a large number of forms available, so make sure to ask your agent for assistance.

Your agent will let you know what limitations apply for the additional insured and can answer any other questions about the policy. If the additional insured is covered for the life of the policy, you may want to just check in and make sure nothing has changed when it's time to renew the policy or make other changes.

Lastly, when it comes to subcontractors, you can add them as additional insureds, but you may also want to require them to carry their own insurance. Each policy is different, so the extent of protection an additional insured receives is variable.

What are the limitations of additional insured status?

There are some notable limitations to additional insured coverage, such as:

- The endorsement may offer coverage for only a limited type of liability (e.g., [vicarious liability](#)).
- Additional insureds typically can't be added to a [professional liability insurance](#) policy. Insurance companies will likely argue that the client is not a licensed professional and therefore can't be held to the same [standard of care](#). That would preclude the client from being insured under the policy for acts of [professional negligence](#) or mistakes.
- A workers' compensation policy also cannot have additional insured amendments, though you can add a [waiver of subrogation](#), which acts similarly.

Tech businesses may be able to negotiate an exception to these general rules around additional insured for professional liability ([tech E&O](#)) policies, but it depends on the carrier and coverage. Speak to a [licensed insurance agent](#) for more information.

Certificates of insurance for additional insureds

Business partners, clients, and subcontractors can ask for proof of their additional insured status by requesting to see the policyholder's [certificate of insurance \(COI\)](#). This document lists the commercial policy and its insureds.

If a business needs to use the additional insured protection, the certificate of liability insurance offers the certificate holder the necessary information to begin the claims process.

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

As of June 3, 2025

	Original Budget	Contract	Change orders	Revised contract	Actual	Variance
Construction Costs - Building Additions & Renovations	38,669,834.00	38,669,834.00	5,021,280.65	43,691,114.65	44,251,597.36	(560,482.71)
MIS Building Demolition & Parking Lot Construction	Future Project Below	Future Project Below				
Construction Contingency	3,750,000.00	5,750,000.00	(4,875,745.52)	874,254.48	-	874,254.48
BC#1 Site Work-Site Utilities	300,000.00	-		-		
Sub-Total	42,719,834.00	44,419,834.00	145,535.13	44,565,369.13	44,251,597.36	313,771.77
Design Fees (Including \$19k Reimbursables Allowance)	2,757,801.00	2,641,000.00	214,202.00	2,855,202.00	2,842,433.43	12,768.57
Construction Materials Testing Allowance (Soils/Steel)	40,000.00	40,000.00	(43,376.88)	(3,376.88)	-	(3,376.88)
Owner Moving Costs/Misc. Costs	150,000.00	150,000.00	-	150,000.00	501,200.88	(351,200.88)
Temporary Office Space	300,000.00	300,000.00	(14,743.92)	285,256.08	496,496.66	(211,240.58)
Temporary Conditioning of Offices/Flex Spaces	300,000.00	300,000.00	(5,363.02)	294,636.98	18,416.52	276,220.46
Winter Construction Costs (Additions)	100,000.00	100,000.00	(55,444.35)	44,555.65	346,348.30	(301,792.65)
Private Utility Relocations	150,000.00	150,000.00	-	150,000.00	-	150,000.00
Security/Cameras/Access	Included in Construction Costs	-	-	-	-	-
Temporary/Interim Workspace Construction (Within Bldg)	100,000.00	100,000.00	-	100,000.00	7,787.00	92,213.00
Terrazo Repairs @ Doors (Removal/Patching of 38 Openings)	70,000.00	70,000.00	(70,000.00)	-	-	-
Full Terrazo Repairs (Crack Repair & Refinishing)	140,000.00	140,000.00	(140,000.00)	-	876.00	(876.00)
Final Building Cleaning	50,000.00	50,000.00	-	50,000.00	5,602.00	44,398.00
Jail Rec Yard Buildout - added to Construction Costs via CO	150,000.00	150,000.00	(150,000.00)	-	-	-
Markup/Bond	-	-	(3,668.96)	(3,668.96)	-	(3,668.96)
Issue costs	-	-	-	-	229,164.00	(229,164.00)
Investment advisor fees	-	-	-	-	13,000.62	(13,000.62)
Replace roof	-	-	702,000.00	702,000.00	705,434.15	(3,434.15)
Potential Levy Funded Items						
Asbestos Abatement/Consulting	581,840.00	581,840.00	-	581,840.00	614,147.77	(32,307.77)
Audio-Visual/Information Technology/Telecommunications	1,000,000.00	1,000,000.00	1,426,062.00	2,426,062.00	2,720,671.61	(294,609.61)
Fixtures, Furnishings, & Equipment (Including Exterior)	1,000,000.00	1,000,000.00	850,000.00	1,850,000.00	2,142,060.37	(292,060.37)
Paving of East Lot/MIS Bldg Demo & Parking Lot	350,000.00	350,000.00	-	350,000.00	22,788.97	327,211.03
Sub-Total	4,481,840.00	4,481,840.00	2,709,666.87	6,977,304.87	7,823,994.85	(846,689.98)
Total	49,959,475.00	51,542,674.00	2,855,202.00	54,397,876.00	54,918,025.64	(520,149.64)
Funding Sources:						
Series 2021A General Obligation Bonds	(8,000,000.00)	(8,000,000.00)		(8,000,000.00)		
Series 2022A General Obligation Bonds	(28,000,000.00)	(28,000,000.00)		(28,000,000.00)		
American Rescue Plan Act (ARPA) funding	(8,355,000.00)	(8,355,000.00)	(475,000.00)	(8,830,000.00)		
Designated Carryover from 2021	(2,635,000.00)	(2,635,000.00)		(2,635,000.00)		
Working Capital/Fund Balance	(2,969,475.00)	(2,969,475.00)	(1,100,000.00)	(4,069,475.00)		
Interest earned on bond proceeds			(400,000.00)	(400,000.00)		
Additional ARPA funding/PILT			(100,000.00)	(100,000.00)		
Bug Tussel bond guarantee fee			(216,000.00)	(216,000.00)		
Jail Assessment fees			(150,000.00)	(150,000.00)		
Designated Carryover from 2023			(2,000,000.00)	(2,000,000.00)		
Difference between project costs and funding sources	-	1,583,199.00	(1,585,798.00)	(2,599.00)		

Change orders and funding sources

	<u>Amount</u>	<u>Contingency</u>	<u>Interest on bonds</u>	<u>Bug Tussel fee</u>	<u>ARPA - PILT</u>	<u>ARPA - additional</u>	<u>Jail assessment</u>	<u>Settlement</u>
Original budget		5,750,000.00	-	-	-	-	-	-
Additional funding sources		-	400,000.00	216,000.00	100,000.00	475,000.00	150,000.00	50,000.00
1 Earthwork - \$300,000 budgeted	432,010.58	(132,010.58)	-	-	-	-	-	-
2 Single Ply Membrane (SRS)	69,919.60	(69,919.60)	-	-	-	-	-	-
3 Parking lot lights	(31,542.30)	31,542.30	-	-	-	-	-	-
4 A/V work	346,653.97	(346,653.97)	-	-	-	-	-	-
5 Cast stone/IMP panels	206,058.89	(206,058.89)	-	-	-	-	-	-
6 Value engineering	(106,050.00)	106,050.00	-	-	-	-	-	-
7 COC/CS work	74,742.05	(74,742.05)	-	-	-	-	-	-
8 Temporary heat	4,389.09	(4,389.09)	-	-	-	-	-	-
9 NE earthwork	13,720.25	(13,720.25)	-	-	-	-	-	-
10 1000 KW generator	2,961.73	(2,961.73)	-	-	-	-	-	-
11 Plumbing work	2,444.71	(2,444.71)	-	-	-	-	-	-
12 Jail recreation yard	182,080.47	(32,080.47)	-	-	-	-	(150,000.00)	-
13 Increase sump basin size	7,772.58	(7,772.58)	-	-	-	-	-	-
14 Jail recreation yard	215,436.25	(215,436.25)	-	-	-	-	-	-
15 delete VAV	(5,881.41)	5,881.41	-	-	-	-	-	-
16 Boiler upsize/louvers	116,166.01	(116,166.01)	-	-	-	-	-	-
17 Earthwork/plumbing	47,681.95	(47,681.95)	-	-	-	-	-	-
18 Earthwork/AT&T	17,928.06	(17,928.06)	-	-	-	-	-	-
19 Plumbing work	15,393.69	(15,393.69)	-	-	-	-	-	-
20 Electric work for satellite offices	211,512.00	(211,512.00)	-	-	-	-	-	-
21 LEC roof	16,930.79	(16,930.79)	-	-	-	-	-	-
22 Owner allowances	26,605.61	-	-	-	-	-	-	-
23 Plumbing work (Monona)	(3,962.81)	3,962.81	-	-	-	-	-	-
24 Owner allowances	5,898.50	-	-	-	-	-	-	-
25 Drywall and Steel Studs	(14,544.00)	14,544.00	-	-	-	-	-	-
26 Demo/Masonry/Electric	27,180.62	(27,180.62)	-	-	-	-	-	-
27 MC cable credit	(35,602.50)	35,602.50	-	-	-	-	-	-
28 Reuse 5" sanitary sewer	36.07	(36.07)	-	-	-	-	-	-
29 Concrete/plumbing/HVAC	12,656.65	(12,656.65)	-	-	-	-	-	-
30 Owner allowances	24,840.06	-	-	-	-	-	-	-
31 Floor drains	1,508.77	(1,508.77)	-	-	-	-	-	-
32 CCAP changes	19,273.64	(19,273.64)	-	-	-	-	-	-
33 TP dispensers	(2,061.41)	2,061.41	-	-	-	-	-	-
34 Steel plate masonry reinforcing	2,483.20	(2,483.20)	-	-	-	-	-	-
35 Plumbing work	(9,366.35)	9,366.35	-	-	-	-	-	-
36 Owner allowances	21,988.38	-	-	-	-	-	-	-
37 Fuel tank enclosure/hose bib	63,891.26	(63,891.26)	-	-	-	-	-	-
38 Demo hearing room wall	6,459.22	(6,459.22)	-	-	-	-	-	-
39 Jail threshold speakers	10,489.34	(10,489.34)	-	-	-	-	-	-
40 Additional bentonite grout	9,616.02	(9,616.02)	-	-	-	-	-	-
41 Replace exterior faucet	537.84	(537.84)	-	-	-	-	-	-
42 Door/hardware changes	1,470.98	(1,470.98)	-	-	-	-	-	-
43 Owner allowances	15,885.38	-	-	-	-	-	-	-
44 Steel plate masonry reinforcing	73,384.20	(73,384.20)	-	-	-	-	-	-
45 Roof conditions consultant	5,669.64	(5,669.64)	-	-	-	-	-	-
46 Detention hardware	2,326.11	(2,326.11)	-	-	-	-	-	-
47 LEC restroom - ADA	38,390.74	(38,390.74)	-	-	-	-	-	-
48 HVAC work	50,557.64	(50,557.64)	-	-	-	-	-	-
49 Room signage	16,932.96	(16,932.96)	-	-	-	-	-	-
50 Gun Cabinet	1,781.53	(1,781.53)	-	-	-	-	-	-
51 Steel framing for rooftop AHUs	72,632.27	(72,632.27)	-	-	-	-	-	-
52 Detention door locksets	19,924.87	(19,924.87)	-	-	-	-	-	-
53 Misc steel	1,050.70	(1,050.70)	-	-	-	-	-	-
54 Masonry/Duct work	12,396.30	(12,396.30)	-	-	-	-	-	-
55 Sanitary replacement	15,982.56	(15,982.56)	-	-	-	-	-	-
56 Terrazzo	309,645.30	(99,645.30)	-	-	-	-	-	-
57 Plumbing/Masonry	25,989.34	(25,989.34)	-	-	-	-	-	-
58 Basement improvements	82,845.30	(82,845.30)	-	-	-	-	-	-
59 Owner allowances	27,379.20	-	-	-	-	-	-	-
60 Steel/Masonry	26,844.25	(26,844.25)	-	-	-	-	-	-
61 Plumbing	2,244.71	(2,244.71)	-	-	-	-	-	-
62 ROD countertops	6,954.41	(6,954.41)	-	-	-	-	-	-
63 Duct relocation	2,679.07	(2,679.07)	-	-	-	-	-	-
64 Roller hangers above LL caged area	2,594.66	(2,594.66)	-	-	-	-	-	-
65 Extend west wall of MIS server room	2,110.77	(2,110.77)	-	-	-	-	-	-
66 Storm sewer	95,349.74	(95,349.74)	-	-	-	-	-	-
67 Changes to detention hardware	13,409.47	(13,409.47)	-	-	-	-	-	-
68 Sanitary sewer connection	3,767.97	(3,767.97)	-	-	-	-	-	-
69 Landscaping	20,634.93	(20,634.93)	-	-	-	-	-	-
70 Planters credit	(15,150.00)	15,150.00	-	-	-	-	-	-
71 Fire protection at LEC	10,978.29	(10,978.29)	-	-	-	-	-	-
72 Changes to green roof	33,460.64	(33,460.64)	-	-	-	-	-	-
73 Changes to UPS	21,008.86	(21,008.86)	-	-	-	-	-	-
74 Adjustments to server walls	1,172.42	(1,172.42)	-	-	-	-	-	-
75 Landscaping	4,778.66	(4,778.66)	-	-	-	-	-	-
76 Site utilities	13,706.99	(13,706.99)	-	-	-	-	-	-
77 Terazzo in lobby area	1,918.31	(1,918.31)	-	-	-	-	-	-
78 Plumbing	1,260.81	(1,260.81)	-	-	-	-	-	-
79 County board room floor prep	12,244.33	(12,244.33)	-	-	-	-	-	-
80 Flush existing water lateral	1,560.45	(1,560.45)	-	-	-	-	-	-
81 Reinstall wire partitions	7,602.51	(7,602.51)	-	-	-	-	-	-
82 various changes	26,004.98	(26,004.98)	-	-	-	-	-	-
83 Lower floor drains at receiving cells	3,836.63	(3,836.63)	-	-	-	-	-	-
84 Change lockset	1,699.85	(1,699.85)	-	-	-	-	-	-
85 Changes to HVAC piping and controls	33,800.91	(33,800.91)	-	-	-	-	-	-
86 Ceiling/window	23,187.25	(23,187.25)	-	-	-	-	-	-
87 CB #32	42,986.64	(42,986.64)	-	-	-	-	-	-
88 Undercuts at new asphalt parking	16,283.30	(16,283.30)	-	-	-	-	-	-

Change orders and funding sources

	<u>Amount</u>	<u>Contingency</u>	<u>Interest on bonds</u>	<u>Bug Tussel fee</u>	<u>ARPA - PILT</u>	<u>ARPA - additional</u>	<u>Jail assessment</u>	<u>Settlement</u>
89 HPC coating	4,234.02	(4,234.02)	-	-	-	-	-	-
90 Changes requested by Sheriffs Dept	27,729.20	(27,729.20)	-	-	-	-	-	-
91 Jail change orders	20,671.43	(20,671.43)	-	-	-	-	-	-
92 Owner allowances	101,601.96	(101,601.96)	-	-	-	-	-	-
93 Electric work	33,956.43	(33,956.43)	-	-	-	-	-	-
94 Main entrance door lock button	1,167.22	(1,167.22)	-	-	-	-	-	-
95 Glass glazing	2,697.50	(2,697.50)	-	-	-	-	-	-
96 Peep holes and light kits	3,004.39	(3,004.39)	-	-	-	-	-	-
97 Temporary transfer switch	5,820.48	(5,820.48)	-	-	-	-	-	-
98 Floor striping in receiving cells	1,890.07	(1,890.07)	-	-	-	-	-	-
99 Replace flooring at LEC	54,569.39	(54,569.39)	-	-	-	-	-	-
100 Deductible	(50,000.00)	50,000.00	-	-	-	-	-	-
101 Floor drains	(1,530.23)	1,530.23	-	-	-	-	-	-
102 HVAC work	1,602.66	(1,602.66)	-	-	-	-	-	-
103 Masonry in Sheriff/Jail	31,870.75	(31,870.75)	-	-	-	-	-	-
104 Masonry in Sheriff/Jail	24,390.77	(24,390.77)	-	-	-	-	-	-
105 Sprinkler system for boiler room	2,337.55	(2,337.55)	-	-	-	-	-	-
106 Owner allowances	7,349.58	(7,349.58)	-	-	-	-	-	-
107 HVAC work	31,179.84	(31,179.84)	-	-	-	-	-	-
108 Female Huber Dorm Floor	4,802.02	(4,802.02)	-	-	-	-	-	-
109 Resilient base	1,282.69	(1,282.69)	-	-	-	-	-	-
110 Court reporter stations	16,217.62	(16,217.62)	-	-	-	-	-	-
111 Child support camera	5,515.67	(5,515.67)	-	-	-	-	-	-
112 Isolation valves	3,032.96	(3,032.96)	-	-	-	-	-	-
113 Jail lighting and UPS upgrades	154,335.79	(154,335.79)	-	-	-	-	-	-
114 Relocate sewer vent	435.28	(435.28)	-	-	-	-	-	-
115 Courtroom changes	20,598.59	(20,598.59)	-	-	-	-	-	-
116 Courtroom changes	14,668.23	(14,668.23)	-	-	-	-	-	-
117 HVAC work	12,687.19	(12,687.19)	-	-	-	-	-	-
118 HVAC work	2,762.43	(2,762.43)	-	-	-	-	-	-
119 Masonry work	589.96	(589.96)	-	-	-	-	-	-
120 Fire protection	2,104.53	(2,104.53)	-	-	-	-	-	-
121 Painting/Staining	4,984.08	(4,984.08)	-	-	-	-	-	-
122 Temp ceiling at jail	4,662.62	(4,662.62)	-	-	-	-	-	-
123 Courtroom changes	28,380.42	(28,380.42)	-	-	-	-	-	-
124 Jail ceiling work	63,888.21	(63,888.21)	-	-	-	-	-	-
125 Sidewalk extension	93,819.46	(93,819.46)	-	-	-	-	-	-
126 Cameras at Huber	4,028.04	(4,028.04)	-	-	-	-	-	-
127 Next technology	5,810.08	(5,810.08)	-	-	-	-	-	-
128 DA markerboards	2,416.62	(2,416.62)	-	-	-	-	-	-
129 Landscaping	6,947.97	(6,947.97)	-	-	-	-	-	-
130 Door/hardware changes	1,899.59	(1,899.59)	-	-	-	-	-	-
131 Reinforcing structure	8,632.41	(8,632.41)	-	-	-	-	-	-
132 Purge panel	33,207.63	(33,207.63)	-	-	-	-	-	-
133 Terrazzo work	10,455.02	(10,455.02)	-	-	-	-	-	-
134 Owner allowances	11,359.66	(11,359.66)	-	-	-	-	-	-
135 Sallyport railing	1,993.21	(1,993.21)	-	-	-	-	-	-
136 Additional signage	2,148.53	(2,148.53)	-	-	-	-	-	-
137 Courts requests	41,940.89	(41,940.89)	-	-	-	-	-	-
138 Temp chiller	30,989.50	(30,989.50)	-	-	-	-	-	-
139 Day tank spill containment	2,560.86	(2,560.86)	-	-	-	-	-	-
140 HVAC work	26,138.79	(26,138.79)	-	-	-	-	-	-
141 Courts requests	2,117.60	(2,117.60)	-	-	-	-	-	-
142 Jail camera	5,373.15	(5,373.15)	-	-	-	-	-	-
143 Painting credit	(636.00)	636.00	-	-	-	-	-	-
144 Jail lobby floor patching	6,083.36	(6,083.36)	-	-	-	-	-	-
145 Electrical work for additional dampers	41,306.15	(41,306.15)	-	-	-	-	-	-
146 Court requests	3,460.97	(3,460.97)	-	-	-	-	-	-
147 HVAC work	662.88	(662.88)	-	-	-	-	-	-
148 Cameras in jail	30,140.61	(30,140.61)	-	-	-	-	-	-
149 Door hardware	13,902.57	(13,902.57)	-	-	-	-	-	-
150 Load Center	4,128.95	(4,128.95)	-	-	-	-	-	-
151 Kitchen mezzanine piping	1,988.28	(1,988.28)	-	-	-	-	-	-
152 Generator enclosure credit	(28,578.96)	28,578.96	-	-	-	-	-	-
153 Electric unit heaters control	5,593.48	(5,593.48)	-	-	-	-	-	-
154 Courtroom phones	2,957.57	(2,957.57)	-	-	-	-	-	-
155 Jail/LEC WAPs	8,196.52	(8,196.52)	-	-	-	-	-	-
156 Jail exhaust	472,249.59	(472,249.59)	-	-	-	-	-	-
157 Masonry infill	1,473.06	(1,473.06)	-	-	-	-	-	-
158 Demo early work	1,123.52	(1,123.52)	-	-	-	-	-	-
159 LEC lobby cabinets	4,319.74	(4,319.74)	-	-	-	-	-	-
160 Sidewalk undercut	2,743.27	(2,743.27)	-	-	-	-	-	-
161 Owner allowances	10,919.82	(10,919.82)	-	-	-	-	-	-
162 Roofing/HVAC	31,008.46	(31,008.46)	-	-	-	-	-	-
163 Drywall and Steel Studs	14,189.69	(14,189.69)	-	-	-	-	-	-
164 Fire protection	8,348.82	(8,348.82)	-	-	-	-	-	-
165 Huber conduit	1,189.06	(1,189.06)	-	-	-	-	-	-
166 LEC lobby	1,946.40	(1,946.40)	-	-	-	-	-	-
167 Toilet Partition	312.09	(312.09)	-	-	-	-	-	-
168 Door	12,069.56	(12,069.56)	-	-	-	-	-	-
169 Door	7,864.67	(7,864.67)	-	-	-	-	-	-
170 Day tank fuel pumping	4,913.80	(4,913.80)	-	-	-	-	-	-
171 Electrical work for duct detectors	43,309.77	(43,309.77)	-	-	-	-	-	-
172 Existing pipe fittings	16,710.14	(16,710.14)	-	-	-	-	-	-
173 Transaction top in lobby	536.11	(536.11)	-	-	-	-	-	-
174 Owner allowances	4,069.33	(4,069.33)	-	-	-	-	-	-
175 HVAC work	9,402.77	(9,402.77)	-	-	-	-	-	-
176 Signage	2,616.14	(2,616.14)	-	-	-	-	-	-
177 Detention equipment	12,788.41	(12,788.41)	-	-	-	-	-	-
178 Detention doors	836.40	(836.40)	-	-	-	-	-	-
179 Terazzo work	11,188.43	(11,188.43)	-	-	-	-	-	-

Change orders and funding sources

	<u>Amount</u>	<u>Contingency</u>	<u>Interest on bonds</u>	<u>Bug Tussel fee</u>	<u>ARPA - PILT</u>	<u>ARPA - additional</u>	<u>Jail assessment</u>	<u>Settlement</u>
180 CMU wall plug reinforcement	5,799.36	(5,799.36)	-	-	-	-	-	-
181 HVAC work	6,629.10	(6,629.10)	-	-	-	-	-	-
182 Poke troughs	7,839.70	(7,839.70)	-	-	-	-	-	-
183 LEC generator room demo	5,843.26	(5,843.26)	-	-	-	-	-	-
184 Huber lockset	2,949.25	(2,949.25)	-	-	-	-	-	-
185 Door frame replacement	3,536.19	(3,536.19)	-	-	-	-	-	-
186 Courts Door	13,539.92	(13,539.92)	-	-	-	-	-	-
187 Change outlet	530.55	(530.55)	-	-	-	-	-	-
188 Water damage deductible	50,000.00	-	-	-	-	-	-	(50,000.00)
189 Doors/Frames/Hardware	20,513.68	(20,513.68)	-	-	-	-	-	-
Subtotal - Maas Construction	5,021,280.65	(4,188,683.52)	-	-	-	-	(150,000.00)	(50,000.00)
Roof replacement	702,000.00	(202,000.00)	-	-	-	(250,000.00)	-	-
AV system	1,426,062.00	(485,062.00)	(400,000.00)	(216,000.00)	(100,000.00)	(225,000.00)	-	-
Total	7,149,342.65	(4,875,745.52)	(400,000.00)	(216,000.00)	(100,000.00)	(475,000.00)	(150,000.00)	(50,000.00)
Net contingency remaining		874,254.48						

JEFFERSON COUNTY
Revenues collected through April 30

DEPT NAME	2025 REVISED	2025 ACTUALS	%COLLECTED	2024 REVISED	2024 ACTUALS	%COLLECTED	2023 REVISED	2023 ACTUALS	%COLLECTED
Administration Total	\$ (1,017,274.00)	\$ (276,044.12)	27%	\$ (1,242,917.00)	\$ (200,835.15)	16%	\$ (3,253,177.00)	\$ (202,352.34)	6%
Capital Projects and Debt Total	(3,917,707.00)	(1,323,002.36)	34%	(4,061,985.00)	(4,452,608.95)	110%	(12,384,243.00)	(1,734,446.04)	14%
Central Services Total	(1,085,554.00)	(354,375.06)	33%	(1,069,211.00)	(349,070.32)	33%	(985,653.00)	(327,284.20)	33%
Child Support Total	(1,279,923.00)	(337,624.71)	26%	(1,310,868.00)	(347,621.87)	27%	(1,235,122.00)	(334,568.32)	27%
Clerk of Courts Total	(1,877,067.00)	(615,447.56)	33%	(1,736,355.00)	(567,441.63)	33%	(1,743,803.00)	(581,839.05)	33%
Corporation Counsel Total	(501,862.00)	(167,367.09)	33%	(500,689.00)	(166,896.28)	33%	(488,185.00)	(170,290.48)	35%
County Board Total	(518,876.00)	(172,958.60)	33%	(513,039.00)	(171,114.20)	33%	(485,639.00)	(161,956.73)	33%
County Clerk Total	(398,030.00)	(161,031.27)	40%	(438,109.00)	(161,156.51)	37%	(414,523.00)	(136,281.10)	33%
Court Support Services Total	(1,448,519.00)	(435,698.81)	30%	(1,588,900.00)	(457,557.17)	29%	(1,529,196.00)	(403,265.29)	26%
District Attorney Total	(903,820.00)	(277,381.60)	31%	(1,030,146.00)	(288,714.79)	28%	(1,034,908.00)	(298,051.95)	29%
Economic Development Total	(505,062.00)	(249,278.76)	49%	(574,635.00)	(212,101.00)	37%	(487,082.00)	(214,253.50)	44%
Emergency Management Total	(252,375.00)	(64,058.19)	25%	(272,895.00)	(272,970.70)	100%	(256,391.00)	(50,997.24)	20%
Fair Park Total	(1,880,497.00)	(188,686.21)	10%	(1,940,507.00)	(102,465.82)	5%	(2,008,699.00)	(233,956.41)	12%
Finance Department Total	(1,189,562.00)	(421,355.52)	35%	(1,178,737.00)	(386,931.11)	33%	(1,160,790.00)	(425,921.64)	37%
General Revenues & Expenditure Total	(646,999.00)	2,798,190.89	-432%	(49,999.00)	2,585,875.44	-5172%	636,379.00	2,484,034.69	390%
Health Department Total	(1,938,794.00)	(431,747.84)	22%	(2,023,393.00)	(429,233.51)	21%	(2,032,380.00)	(414,828.72)	20%
Highway Department Total	(13,304,276.00)	(3,723,141.70)	28%	(12,872,176.00)	(3,886,284.82)	30%	(13,691,556.00)	(4,046,191.15)	30%
Human Resources Total	(821,520.00)	(278,987.94)	34%	(753,389.00)	(210,810.88)	28%	(731,756.00)	(209,530.06)	29%
Human Services Department Total	(37,736,286.00)	(5,765,153.99)	15%	(40,490,983.00)	(6,588,880.60)	16%	(36,683,238.00)	(5,705,092.49)	16%
Internal Service Funds Total	(2,890,970.00)	(852,776.85)	29%	(2,591,004.00)	(794,291.27)	31%	(2,433,439.00)	(715,698.44)	29%
Land & Water Conservation Total	(1,025,070.00)	(283,035.37)	28%	(1,019,812.00)	(223,471.28)	22%	(1,038,626.00)	(269,905.09)	26%
Land Information Total	(785,644.00)	(243,267.90)	31%	(728,594.00)	(241,423.60)	33%	(609,521.00)	(176,901.51)	29%
Library Total	(1,298,317.00)	(432,772.24)	33%	(1,194,080.00)	(398,026.64)	33%	(1,179,470.00)	(393,156.68)	33%
Medical Examiner Total	(404,799.00)	(119,674.76)	30%	(397,209.00)	(125,643.72)	32%	(364,329.00)	(101,769.36)	28%
Parks Department Total	(2,999,293.00)	(401,201.12)	13%	(2,335,427.00)	(683,430.71)	29%	(1,357,549.00)	(420,401.85)	31%
Planning And Zoning Total	(765,445.00)	(221,164.39)	29%	(755,318.00)	(218,678.49)	29%	(736,737.00)	(206,183.74)	28%
Register Of Deeds Total	(395,702.00)	(166,393.94)	42%	(390,105.00)	(88,289.48)	23%	(351,488.00)	(103,295.18)	29%
Sheriff Department Total	(18,893,168.00)	(6,106,230.74)	32%	(18,382,021.00)	(5,541,670.43)	30%	(18,275,038.00)	(5,622,552.36)	31%
Treasurer Total	(318,220.00)	(645,980.16)	203%	(324,329.00)	(630,278.90)	194%	(309,068.00)	(878,752.85)	284%
UW Extension Total	(315,592.00)	(102,681.74)	33%	(331,991.00)	(104,956.12)	32%	(294,381.00)	(95,309.82)	32%
Veterans Services Total	(261,611.00)	(84,715.76)	32%	(322,081.00)	(90,020.04)	28%	(291,193.00)	(110,405.95)	38%
GRAND TOTAL	\$ (101,577,834.00)	\$ (22,105,045.41)	22%	\$ (102,420,904.00)	\$ (25,807,000.55)	25%	\$ (107,210,801.00)	\$ (22,261,404.85)	21%

JEFFERSON COUNTY
Expenditures through April 30

<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	\$ 3,473,689.00	\$ 265,385.01	8%	\$ 2,714,029.00	\$ 587,610.00	22%	\$ 3,671,136.00	\$ 224,137.16	6%
Capital Projects and Debt Total	3,956,785.00	3,977,677.44	101%	23,056,715.00	9,484,992.71	41%	49,331,476.00	19,177,594.36	39%
Central Services Total	1,227,612.00	348,666.78	28%	1,281,927.00	368,667.74	29%	1,198,368.00	250,983.56	21%
Child Support Total	1,279,923.00	374,235.36	29%	1,310,868.00	403,283.49	31%	1,235,122.00	394,764.71	32%
Clerk of Courts Total	1,877,066.00	531,945.37	28%	1,737,016.00	566,283.05	33%	1,743,803.00	487,914.40	28%
Corporation Counsel Total	501,863.00	148,765.89	30%	500,690.00	140,747.50	28%	488,187.00	140,508.09	29%
County Board Total	518,876.00	252,724.85	49%	513,039.00	310,879.53	61%	560,639.00	314,838.41	56%
County Clerk Total	398,030.00	640,976.68	161%	437,611.00	676,773.37	155%	453,793.00	630,383.41	139%
Court Support Services Total	1,448,521.00	432,330.67	30%	1,601,585.00	442,729.07	28%	1,529,196.00	431,205.54	28%
District Attorney Total	903,820.00	292,942.92	32%	1,030,148.00	306,193.45	30%	1,034,908.00	345,440.49	33%
Economic Development Total	593,438.00	227,273.15	38%	615,039.00	190,305.52	31%	569,383.00	139,070.08	24%
Emergency Management Total	252,375.00	99,193.12	39%	317,496.00	85,809.51	27%	256,393.00	89,070.28	35%
Fair Park Total	2,000,495.00	234,314.82	12%	2,070,509.00	232,452.53	11%	2,035,188.00	272,736.95	13%
Finance Department Total	1,248,562.00	365,206.75	29%	1,193,737.00	363,302.84	30%	1,175,791.00	355,492.90	30%
General Revenues & Expenditure Total	1,332,250.00	-	0%	1,453,649.00	-	0%	3,236,889.00	-	0%
Health Department Total	1,976,097.00	598,675.95	30%	2,103,787.00	586,713.55	28%	1,967,694.00	577,369.04	29%
Highway Department Total	13,304,276.00	3,283,509.24	25%	12,872,177.00	3,471,219.46	27%	13,691,556.00	2,412,974.31	18%
Human Resources Total	829,400.00	231,315.30	28%	761,268.00	241,284.02	32%	881,634.00	228,034.95	26%
Human Services Department Total	38,567,996.00	12,059,531.92	31%	41,115,259.00	12,004,091.07	29%	37,639,969.00	10,278,888.46	27%
Internal Service Funds Total	2,890,970.00	1,036,397.68	36%	2,591,003.00	1,047,481.46	40%	2,433,435.00	953,336.37	39%
Land & Water Conservation Total	1,147,391.00	227,148.83	20%	1,076,096.00	229,469.24	21%	1,095,951.00	221,173.64	20%
Land Information Total	798,070.00	312,028.85	39%	757,359.00	218,212.32	29%	647,797.00	190,589.59	29%
Library Total	1,298,316.00	1,297,203.65	100%	1,194,080.00	1,192,902.47	100%	1,179,470.00	1,178,194.01	100%
Medical Examiner Total	404,800.00	104,262.71	26%	407,210.00	110,686.69	27%	364,329.00	115,108.06	32%
Parks Department Total	4,439,213.00	818,917.98	18%	3,121,260.00	468,543.47	15%	1,836,851.00	351,330.02	19%
Planning And Zoning Total	779,080.00	196,886.02	25%	755,387.00	221,495.86	29%	736,740.00	207,508.43	28%
Register Of Deeds Total	395,702.00	156,257.23	39%	390,105.00	163,658.37	42%	454,444.00	227,299.93	50%
Sheriff Department Total	19,920,249.00	6,342,335.42	32%	19,164,512.00	5,653,530.93	29%	19,017,401.00	6,144,234.37	32%
Treasurer Total	387,010.00	150,827.64	39%	324,329.00	103,924.57	32%	309,066.00	89,687.66	29%
UW Extension Total	323,593.00	61,867.63	19%	339,993.00	47,753.71	14%	302,180.00	66,945.80	22%
Veterans Services Total	261,612.00	80,955.58	31%	323,881.00	93,284.76	29%	298,003.00	98,401.43	33%
GRAND TOTAL	\$ 108,737,080.00	\$ 35,149,760.44	32%	\$ 127,131,764.00	\$ 40,014,282.26	31%	\$ 151,376,792.00	\$ 46,595,216.41	31%

April 2025 Budget Variance Report Analysis
Morgan Toutant

A. Revenue Analysis: The month of April is closed and, therefore, the County is 1/3 of the way through 2025. I anticipate seeing 33.34% 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 April 2025. Like March, reporting and delayed collection of first quarter funding from the TAD Grant is driving this percentage.
2. Child Support: Despite being relative to the last three years, Child Support is under collected in April. This is due to typically low collection (22%) of state aid. Child Support is grant funded and bills in arrears which is the reason for the apparent undercollection.
3. County Clerk: Like March, revenue collected for annual election software maintenance/renewals as well as passport renewals/photos are the driving factors to County Clerk's over collection in April.
4. Economic Development: Economic Development is over collected at 49%. This is due to the expected full collection of Jefferson County consortium fees. Excluding this factor, Economic Development is 32% collected.
5. Emergency Management: Reminder that 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 35% collected.
6. Fair Park: As a whole, Fair Park is 10% collected in April. This percentage is best analyzed by isolating the org code data:
 - **Fair Park (12101)**: Fair Park is under collected at 25%. 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 2% collected as of April 2025. As Fair Week approaches, this will increase.
7. General Revenue & Expenditure: April sales tax collection is relative to the last three years. Despite this, annualized projections using this trend data indicate a minor budget shortfall in 2025. This will be monitored continually throughout the year.
8. Health: Like March, typical delays in receiving state and federal aid are driving this low percentage in April. Reminder that grants are billed in arrears and collections are usually at least a month behind.
9. Highway: The Highway Department is under collected at 28%. Like March, this is due to not yet receiving grant funds for LRIP.

April 2025 Budget Variance Report Analysis
Morgan Toutant

10. Human Services: Human Services is under collected at 15%. Reminder that state aid for various programs offered by Human Services is collected in arrears throughout the year.
11. Internal Services Fund: The Internal Services Fund is slightly below expectation at 29%. Like March, this is due to the sale of county fleet vehicles not yet taking place.
12. Land & Water Conservation: As of April, Land & Water Conservation is under collected at 28%. Reminder that funding for the DATCP Staffing Grant is historically received in the 4th quarter.
13. Medical Examiner: At 30%, the Medical Examiner is lower than expected. This is primarily due to a 20% collection in cremation fees as of April 30th. This has been typical for the last three years.
14. Parks: The Parks Department is under collect at 13%. Like March, budgeted Interurban Bike Trail TAP Grant revenue and restricted donations have not been collected in April and are the driving forces to this low percentage. Excluding these factors, Parks is 31% collected.
15. Planning and Zoning: The Deer Track Park charges revenue continues to drive the low overall collection percentage for Planning and Zoning. Reminder that Deer Track Park charges are received by the end of the year. Planning and Zoning is otherwise 33% collected, excluding this factor.
16. Register of Deeds: Register of Deeds is over collected at 42%. The transfer fees associated with the sale of an agricultural business in January continue to drive this high percentage. Excluding this sale's fees, Register of Deeds is 33% collected in April.
17. Treasurer: The Treasurer's office is over collected at 203%. Interest and dividends are the primary contributing factors to this percentage. When compared to 2023 (84%) and 2024 (69%), 2025 is on the lower end of collection at 50%. This will continue to be monitored as the year progresses.

April 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 8% spent as of April 30th. Expenses not yet occurring for the Live Local Development Fund, Highway site remediation, and EMS planning continue to drive this low percentage.
2. Capital Projects and Debt: As expected, Capital Projects and Debt is 101% spent with the conclusion of the courthouse project.
3. Central Services: Central Services is under spent in April. Like 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 continues to drive the lower-than-expected spending into April.
5. Clerk of Courts: At 28%, Clerk of Courts is underspent. An open position and the benefits associated with it continue to drive this percentage in April. Additionally, lower-than-expected spending on interpreter fees is driving this overall percentage.
6. County Board: County Board is overspent at 49%. This is historically typical and due to the annual JCEDC fee allocation. Without these expenses, County Board is 31% spent as of April 30th.
7. County Clerk: The expenses for property, auto liability, and other insurance annual renewals continue to drive the high percentage in April for County Clerk. Excluding these expenses, County Clerk is overspent at 44%. This is due to election ballot printing and election equipment maintenance.
8. Economic Development: Economic Development is overspent at 38%. The main contributing factor to this high percentage is retainer fees within other professional services. These expenses are 69% spent as of April 30th. Annual contribution to the railroad consortium is also contributing to this percentage.
9. Emergency Management: Professional service expenses associated with the BRIC Grant, Flood Mitigation Grant as well as the Pre-Disaster Mitigation Grant are the main contributing factors for Emergency Management's overspending in April. Excluding these expenses, Emergency Management is 33% spent.

April 2025 Budget Variance Report Analysis
Morgan Toutant

10. Fair Park: As of April 2025, Fair Park is 12% spent. This percentage is best analyzed by isolating the org code data:
 - **Fair Park (12101)**: Fair Park is underspent at 26%. Like March, zero spending on a feasibility study as well as capital maintenance projects is driving this lower-than-expected percentage. Excluding this, Fair Park is 31% spent in April.
 - **Fair Week (12102)**: As expected, Fair Week is 3% sent in April. As Fair Week approaches, this will increase.
11. Finance: Relative to the last three years, Finance is 29% spent in April. This is due to employee dental claims and will continue to be monitored as the year progresses.
12. Highway: The Highway Department is underspent at 25%. Like March, open positions as well as the benefits associated with them are driving this low percentage.
13. Human Resources: Like March, Human Resources is underspent due to the open safety position and the benefits associated with the position.
14. Internal Service Fund: Internal Service Fund is overspent at 36%. Computer support renewals and other essential network contract expenses continue to drive this percentage in April. Excluding these factors, the Internal Service Fund is 29% spent.
15. Land and Water Conservation: Land and Water Conservation is underspent as of April 30th. Zero spending for the PACE program, minimal spending on cost share payments for the DATCP program, as well as zero spending for the Multi-Discharger Grant are the driving factors to this overall percentage in April.
16. Land Information: At 39%, Land Information is overspent. Like March, 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. Excluding these factors, Land Information is 33% spent in April.
17. Medical Examiner: Medical Examiner is underspent at 26%. Relative to the last three years, low spending on autopsies driving this percentage.
18. Parks: At 18%, the Parks Department is underspent in April. Like March, this is due to spending that has not yet taken place for the Interurban Bike Trail TAP Grant.
19. Planning and Zoning: Planning and Zoning is underspent at 25%. A previously open position within the department as well as low spending associated with the DATCP Drug Grant/Clean Sweep program are driving this low percentage.
20. Register of Deeds: Like March, the 2025 license renewal for AVID/Laredo software in the Register of Deeds Department is driving the overspending in April. Without this expense, ROD is 32% spent.

April 2025 Budget Variance Report Analysis
Morgan Toutant

21. Treasurer: The Treasurer's office is overspent at 39%. Like March, this is due to foreclosure taxes on various parcels in Jefferson County for 2024. Without these expenses, the Treasurer's office is 30% spent.

22. UW-Extension: At 19%, UW-Extension is underspent. 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. Additionally, costs associated with replacing the A/V systems have not occurred and are contributing factors to this percentage.

**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	



Healthy Choices Healthy Lives

FoodWise in **Jefferson County** is federally funded by the Supplemental Nutrition Assistance Program-Education (SNAP-Ed). With local strengths, we support healthy eating habits, active lifestyles and healthy community environments for Wisconsin residents experiencing limited incomes through nutrition education at the individual, community and systems levels.



Jefferson County Landscape

Whether people are healthy or not is affected by systems, policies, and environmental factors.

39%

of children in schools were eligible for free or reduced price meals.[^]



8%

of county residents use SNAP benefits to purchase food for themselves and their families.*



[^]Wisconsin Department of Public Instruction
* WI Dept of Administration and WI Dept of Health Services

Achieving More Together

UW-Madison Division of Extension works alongside the people of Wisconsin throughout urban and rural communities to deliver practical educational programs where people live and work. In Jefferson County, FoodWise partners with Head Start programs, senior meal programs, and food pantries to help make the healthy choice the easy choice in our communities.

Community

Impacts in 2024

Engaged with 754 learners around nutrition education topics in a variety of settings, including early care, senior dining sites, subsidized housing sites, and food pantries.

The FoodWise team collaborated with the UW Whitewater Food Pantry which serves low-income students on Campus. We inventoried pantry items and provided healthy recipes to help students prepare meals with available ingredients.



Inspiring Collaborations

Many residents in subsidized housing rely on local food pantries for their groceries. However, they sometimes receive ingredients that they think they don't like or don't know how to use. Some of these included canned beef and chicken, whole wheat pasta, and beans. As a result, they discard these items in the community room for others to use. To address this issue, the Jefferson County FoodWise team conducted a 5-week cooking series to help residents utilize these commonly discarded items.

Our team reviewed and identified the most commonly discarded ingredients in the community room. We organized weekly cooking sessions over five weeks, where residents could taste and learn to cook with these ingredients. Each session included the distribution of easy-to-follow recipes featuring the highlighted ingredient.



Growing Healthy Families through Nutrition Education for Kids and Caregivers



The Jefferson County FoodWise team provided nutrition education to preschoolers in 10 classrooms, where they learned about the importance of eating fruits and vegetables and staying active through regular exercise. The hands-on lessons were designed to engage young children and help them understand healthy habits in a fun and interactive way.

In addition to working with the children, we partnered with parents to offer valuable food safety information and practical tips on budgeting for healthy foods. These parent presentations were conducted virtually, ensuring accessibility, and were delivered in both English and Spanish to reach a broader audience.

These sessions not only supported families in making healthier choices but also helped our partner fulfill a key program requirement, demonstrating the collaborative impact of this initiative on both children and their caregivers.

Connect With Us

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