

Finance Committee Agenda
Jefferson County
Jefferson County Courthouse, Room C1021
311 S. Center Ave.
Jefferson, WI 53549

Date: Monday, July 7, 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 June 10, 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 Joint Development Agreement for Whitewater Solar project
9. Discussion and possible action on Jefferson County's participation in opioid settlements, including the Sandoz Subdivision Settlement
10. Discussion and possible action on eliminating the Assistant County Administrator position and creating a Communications and Marketing Coordinator position in the Administration department
11. 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
12. Consider a motion to convene in closed session for the following:
 - a. To confer with legal counsel concerning the strategy to be adopted by Jefferson County with respect to litigation in which it is or is likely to be pursuant to Wis. Stat. §19.85(1)(g). The purpose of closed session will be discussion and possible action on a settlement demand regarding an alleged employment claim.
 - b. To deliberate or negotiate the purchase of public properties or conducting other specified public business, whenever competitive or bargaining reasons require a closed session pursuant to Wis. Stat. §19.85(1)(e). The purpose of closed session will be discussion and possible action regarding the sale of County-owned farmland.
13. Reconvene in open session for action on closed session items if necessary
14. Discussion and possible action on 2025 projections of budget vs. actual revenues and expenditures
15. Review of the financial statements and department update for May 2025-Finance Department
16. Review of the financial statements and department update for May 2025-Treasurer's Office
17. Review of the financial statements and department update for May 2025-Child Support
18. Update on contingency fund balance
19. Discussion of funding for projects related to the new highway facilities and sale of old highway facilities
20. Set future meeting schedule, next meeting date, and possible agenda items
21. Review of invoices
22. Adjourn Finance Committee

Next scheduled meetings:

Tuesday, August 5, 2025 (Regular meeting)
Tuesday, September 2, 2025 (Regular meeting)
Monday, September 15, 2025 (Budget hearings)
Tuesday, September 16, 2025 (Budget hearings)
Wednesday, September 17, 2025 (Budget hearings)
Thursday, September 18, 2025 (Budget hearings)

[Join the meeting now](#)

Meeting ID: 270 161 347 776 3

Passcode: WK3zS9Gf

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
June 10, 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; Administrative Services Division Manager, Brian Bellford; Human Resources Director, Terri Palm; Fair Park Director Rebecca Roberts; Facilities Management Director, John Fox; and Paralegal, Sarana Stolar. Members of the public present were Anthony Cervini from Sikich.
- 3. Certification of compliance with the Open Meetings Law** – County Administrator Luckey certified compliance with the Open Meetings Law.
- 4. Approval of the agenda** – Agenda item # 19 was moved to #8.
- 5. Approval of minutes for Finance Committee for May 6, 2025** - Motion by Jaeckel/Drayna to approve the minutes from the Finance Committee meeting held on May 6, 2025. The motion passed 5-0.
- 6. Communications** – A communication regarding the UW Extension’s Food Wise program was distributed.
- 7. Public comment** - None.
- 8. 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** – Treasurer Stade updated the Committee on the status of tax delinquent collections. No action was taken.
- 9. Discussion and possible action on request for out-of-state travel by the Emergency Management Department** – County Administrator Luckey explained that the Emergency Management Director received an offer to attend an out of state conference which is fully paid for including travel, hotel and conference costs by the Emergency Management Association. Motion by Jones/Jaeckel to approve the out-of-state travel. The motion passed 5-0.

10. Discussion and possible action on mileage expenses in the Human Services Department – Human Services Director Ruehlow and Administrative Services Division Manager Bellford explained how the Human Services Department administered its fleet. Despite growth in staffing, employee mileage reimbursements have remained steady for the past three years. There is a need for more fleet vehicles. No action was taken.

11. 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 – Ruehlow explained that the Human Services Department had not spent all of its Deflecting Court Involvement Due to School Refusal Grant funding in 2024 and had been granted an extension of the grant. Motion by Jaeckel/Drayna to accept the extension and forward the resolution to the County Board of Supervisors. The motion passed 5-0.

12. 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 – Fair Park Director Roberts explained that the goat exhibit was growing and there is a need for more goat pens. She has secured two grants that will fund twelve additional goat pens. Motion by Drayna/Christensen to accept the grants and forward the resolution to the County Board of Supervisors. The motion passed 5-0.

13. Discussion and possible action on results of 2024 audit by Sikich – Cervini presented the results of the 2024 audit to the Committee. The County will receive a clean opinion on the financial audit and Federal/State grant audit. There were no audit adjustments or findings to report. No action was taken.

14. Discussion and possible action on County budget outlook for 2026 – DeVries presented the Committee with the 2026 budget outlook. The Finance Department is projecting a significant deficit based on assumptions that sales tax and investment income growth will slow and net new construction growth will approximate 1.5%. Expense assumptions used were a 2% cost of living allowance, inclusion of steps, an increase in health insurance expense of 11.5%, and small increases in retirement expenses. DeVries will update the Committee on any movement of these numbers at the July Finance Committee meeting. No action was taken.

15. Discussion and possible action on capital asset and deferred maintenance plan for the Fair Park campus – DeVries and Facilities Management Director Fox presented the list of immediate capital needs for the Fair Park. Priorities and funding sources were discussed. The Committee directed Fox and DeVries to update them on a funding source and potential vendor for the fire alarm system upgrade in the Activity Center at the August Finance Committee meeting. No action was taken.

16. 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 – Motion by Jaeckel/Drayna to replace the roofs on the Goat and Sheep barns using capital carryover funding of \$90,000 approved by the Board in March and to repurpose the \$30,000 reserved for a feasibility for the roofing repairs and also use \$36,000 of insurance proceeds to fund structure restoration for the entry pillars and beef barn. The motion passed 5-0.

17. Discussion and possible action on deferred maintenance plan for downtown campus – Fox presented the Committee with a list of immediate capital needs at the downtown campus. Work was also required on a water main break in the Jail complex. Any additional projects, including the water main, will need to be funded from contingency. No action was taken.

18. Discussion and possible action on granting additional insured status to vendors – DeVries explained that occasionally vendors will ask to be listed as additional insured on our liability policy. WMMIC is increasing the fee for due diligence from \$150 to \$500. In general we discourage the practice of including vendors as additional insured but there are cases where it does make sense or may be unavoidable. Motion by Jones/Jaeckel to direct DeVries to vet any requests to include as additional insured on a case by case basis. The motion passed 5-0.

19. 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.

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 – The Committee did not convene into closed session.

21. Reconvene in open session – The Committee did not convene into closed session.

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

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

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

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

26. 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.

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

28. Set future meeting schedule, next meeting date, and possible agenda items - The next scheduled meeting is set for July 7, 2025, at 8:30 a.m. Potential agenda items include review of 2026 capital requests and other improvements at the Courthouse campus.

29. Review of invoices - Motion by Jaeckel/Drayna to approve invoices totaling \$5,682,674.55. The motion passed 5-0.

30. Adjourn - Motion by Jaeckel/Christensen to adjourn at 11:04 a.m. The motion passed 5-0.

Respectfully submitted,

Marc DeVries, Finance Director
Jefferson County

RESOLUTION NO. 2025-_____

Delegating the Authority to Enter Into Settlement Agreements with Opioid Defendants to the County Administrator

Executive Summary

On October 10, 2017, the Jefferson County Board of Supervisors authorized the County Administrator to execute an engagement agreement with von Briesen & Roper, s.c., Crueger Dickinson LLC, and Simmons Hanly Conroy LLC (the “Law Firms”) via Resolution 2017-39 to pursue litigation against manufacturers, distributors, and retailers, among others, of opioid pharmaceuticals. That resolution authorized the County to perform all actions required to advance the claims against those entities responsible for the Opioid Epidemic. Litigation was subsequently filed on behalf of Jefferson County and consolidated with the claims of other counties in the Northern District of Ohio, captioned *In re: Opioid Litigation*, MDL 2804.

Jefferson County was recently notified of a proposed settlement with Sandoz, Inc., an opioid manufacturer and one of the defendants in MDL 2804. In the notice advising the County of the proposed settlement, each county was asked to execute the Participation Agreement signifying acceptance of the terms by July 24, 2025. The Sandoz settlement appears to be the first in a line of anticipated settlements with additional defendants, including Purdue Pharma. Rather than proceeding with individual resolutions for each settlement, outside counsel has recommended each participating county delegate settlement authority to a specific county officer or officers if certain conditions are met in effort to efficiently resolve these claims. Specifically, the delegation would be effective if (1) the settlement is recommended by the Plaintiffs’ Executive Committee in MDL 2804 (upon which representatives of Jefferson County’s counsel sit); and (2) the county share of proceeds would be calculated according to the same methodology of previous settlements.

This resolution authorizes the County Administrator to enter into settlement agreements with Opioid Defendants based on the recommendations of counsel without the necessity of Board action on each individual settlement. The Finance Committee considered this resolution at its meeting on July 7, 2025, and recommended forwarding it to the County Board for approval.

WHEREAS, the County Board of Supervisors previously authorized the County to enter into an engagement agreement with von Briesen & Roper, s.c., Crueger Dickinson LLC and Simmons Hanly Conroy LLP (the “Law Firms”) to pursue litigation against certain manufacturers, distributors, and retailers of opioid pharmaceuticals (the “Opioid Defendants”) in an effort to hold the Opioid Defendants financially responsible for the County’s vast expenditure of money and resources to combat the opioid epidemic;

WHEREAS, on behalf of the County, the Law Firms filed a lawsuit against the Opioid Defendants;

WHEREAS, the Law Firms filed similar lawsuits on behalf of 66 other Wisconsin counties and all Wisconsin cases were coordinated with thousands of other lawsuits filed against the same

or substantially similar parties as the Opioid Defendants in the Northern District of Ohio, captioned *In re: Opioid Litigation*, MDL 2804 (the “Litigation”);

WHEREAS, four (4) additional Wisconsin counties (Milwaukee, Dane, Waukesha, and Walworth) hired separate counsel and joined the Litigation;

WHEREAS, since the inception of the Litigation, the Law Firms have coordinated with counsel from around the country (including counsel for Milwaukee, Dane, Waukesha, and Walworth Counties) to prepare the County’s case for trial and engage in extensive settlement discussions with the Opioid Defendants;

WHEREAS, 2021 Wisconsin Act 57 created Section 165.12 of the Wisconsin Statutes relating to the settlement of all or part of the Litigation;

WHEREAS, pursuant to Wis. Stat. § 165.12(2), the Legislature’s Joint Committee on Finance is required to approve settlement agreement between the County and Opioid Defendants;

WHEREAS, pursuant to Wis. Stat. § 165.12(2), the proceeds from any settlement of all or part of the Litigation are distributed 70% to local governments in Wisconsin that are parties to the Litigation and 30% to the State;

WHEREAS, Wis. Stat. § 165.12(7) bars claims from any Wisconsin local government against the Opioid Defendants filed after June 1, 2021;

WHEREAS, several of the Opioid Defendants previously agreed to settlement terms with the Plaintiffs’ Executive Committee (“PEC”), which is comprised of attorneys representative of all litigating local governments around the country, subject to individual approval of the litigating local governments including Jefferson County;

WHEREAS, representatives of the Law Firms serve on the PEC and, therefore, are intimately familiar with the terms of the previous settlements and will be familiar with the terms of any settlement with any other Opioid Defendant recommended for approval by the PEC;

WHEREAS, it is anticipated that several additional settlements will be proposed by various Opioid Defendants and recommended for approval by the PEC;

WHEREAS, Jefferson County’s process for approving settlement with an Opioid Defendant is typically a process requiring weeks for committee review and approval as well as approval by the full Jefferson County Board;

WHEREAS, given concerns surrounding timing for participation in future settlements combined with the number of anticipated settlements, it would be prudent to provide an opportunity for Jefferson County to create a process whereby the authority to enter into settlement agreements is delegated to a responsible County officer or officers provided that any such settlement agreement is recommended by the PEC and the Law Firms; and

WHEREAS, the intent of this Resolution is to delegate to the specified County officer or officers the authority to enter into settlement agreements with any Opioid Defendant from the date of this Resolution forward provided (a) the settlement is recommended for approval by the PEC and the Law Firms; and (b) the Jefferson County share of proceeds from any such settlement is consistent with the shares established in Exhibit A, a copy of which is attached to this Resolution and which is consistent with the allocations established in previous settlements with Opioid Defendants.

NOW, THEREFORE, BE IT RESOLVED: the Jefferson County Board of Supervisors hereby makes the following resolutions:

1. The County Board hereby delegates authority to the County Administrator to enter into a settlement agreement, including without limitation the execution of any and all ancillary documents and agreements necessary to effectuate a settlement, with any Opioid Defendant provided (a) the PEC and the Law Firms shall have recommended the settlement; and (b) the Jefferson County share of proceeds from any such settlement is consistent with the shares established in Exhibit A, a copy of which is attached to this Resolution and which is consistent with the allocations established in previous settlements with Opioid Defendants.
2. Prior to executing any settlement agreement, or any document related thereto, the County Administrator shall provide notice to the Corporation Counsel and Board Chair of the proposed settlement and the terms related thereto.
3. The County Administrator is authorized and directed to take any and all such other and further action necessary to effectuate the intent of this Resolution.

BE IT FURTHER RESOLVED: all proceeds from any settlement agreement not otherwise directed to the Attorney Fees Account shall be deposited in the County's Opioid Abatement Account. The Opioid Abatement Account shall be administered consistent with the terms of this Resolution, Wis. Stat. § 165.12(4), and the applicable settlement agreement.

BE IT FURTHER RESOLVED: the County hereby authorizes the establishment of an account separate and distinct from any account containing funds allocated or allocable to the County which shall be referred to by the County as the "Attorney Fees Account." An escrow agent shall deposit a sum equal to up to, but in no event exceeding, an amount equal to 20% of the County's proceeds from a settlement agreement into the Attorney Fees Account unless such other amount is established by the applicable settlement agreement. If the payments to the County are not enough to fully fund the Attorney Fees Account as provided herein because such payments are made over time, the Attorney Fees Account shall be funded by placing up to, but in no event exceeding, an amount equal to 20% of the proceeds from a settlement agreement attributable to Local Governments (as that term is defined in the MOU) into the Attorney Fees Account for each payment. Funds in the Attorney Fees Account shall be utilized to pay the fees, costs, and disbursements owed to the Law Firms pursuant to the engagement agreement between the County and the Law Firms provided, however, the Law Firms shall receive no more than that to which they are entitled under their fee contract when considering the amounts paid the Law Firms from any fee fund established in a settlement agreement and allocable to the County. The Law Firms may make application for payment from the Attorney Fees Account at any time and the County

shall cooperate with the Law Firms in executing any documents necessary for the escrow agent to make payments out of the Attorney Fees Account.

BE IT FURTHER RESOLVED: that all actions heretofore taken by the Board of Supervisors and other appropriate public officers and agents of the County with respect to the matters contemplated under this Resolution are hereby ratified, confirmed and approved.

Fiscal Note: The total amount of the additional settlements referenced in the body of this resolution is not currently known. Once the settlements are executed and Jefferson County is informed of payment arrangements, a resolution will be prepared that summarizes the proposed use of the funding and related budget adjustments.

Strategic Plan Reference:

Referred By:
Finance Committee

07-08-2025

REVIEWED: Corporation Counsel: DHT; Finance Director:



EXHIBIT A

Allocation of Proceeds Among the Local Governments

The following chart is agreed upon by and between the Local Governments identified below as representing the allocation of proceeds from the Settlement Agreements following (a) allocation to the Local Governments; and (b) allocation to the Attorney Fee Fund. The Local Governments shall cooperate with one another and the State in the negotiation and execution of an Escrow Agreement to effectuate the terms of the State-Local Government MOU, the Local Government MOU and the allocation set forth below. **The monetary value associated with the percentages below will be calculated consistent with the Settlement Agreements.**

Local Government Type	Wisconsin Litigating Local Government	Allocation Percentage
County	Adams County	0.327%
County	Ashland County	0.225%
County	Barron County	0.478%
County	Bayfield County	0.124%
County	Brown County	2.900%
County	Buffalo County	0.126%
County	Burnett County	0.224%
County	Calumet County	0.386%
County	Chippewa County	0.696%
County	Clark County	0.261%
County	Columbia County	1.076%
County	Crawford County	0.195%
County	Dane County	8.248%
County	Dodge County	1.302%
County	Door County	0.282%
County	Douglas County	0.554%
City	Superior	0.089%
County	Dunn County	0.442%
County	Eau Claire County	1.177%
County	Florence County	0.053%
County	Fond Du Lac County	1.196%
County	Forest County	0.127%
County	Grant County	0.498%
County	Green County	0.466%
County	Green Lake County	0.280%

County	Iowa County	0.279%
County	Iron County	0.061%
County	Jackson County	0.236%
County	Jefferson County	1.051%
County	Juneau County	0.438%
County	Kenosha County	3.712%
City	Kenosha	0.484%
City	Pleasant Prairie	0.059%
County	Kewaunee County	0.156%
County	La Crosse County	1.649%
County	Lafayette County	0.134%
County	Langlade County	0.312%
County	Lincoln County	0.350%
County	Manitowoc County	1.403%
County	Marathon County	1.259%
County	Marinette County	0.503%
City	Marinette	0.032%
County	Marquette County	0.246%
County	Menominee County	0.080%
County	Milwaukee County	25.220%
City	Cudahy	0.087%
City	Franklin	0.155%
City	Greenfield	0.163%
City	Milwaukee	7.815%
City	Oak Creek	0.166%
City	South Milwaukee	0.096%
City	Wauwatosa	0.309%
City	West Allis	0.378%
County	Monroe County	0.655%
County	Oconto County	0.336%
County	Oneida County	0.526%
County	Outagamie County	1.836%
County	Ozaukee County	1.036%
County	Pepin County	0.055%
County	Pierce County	0.387%
County	Portage County	0.729%
County	Price County	0.149%
County	Racine County	3.208%
City	Mount Pleasant	0.117%

City	Sturtevant	0.018%
City	Union Grove	0.007%
City	Yorkville Town	0.002%
County	Richland County	0.218%
County	Rock County	2.947%
County	Rusk County	0.159%
County	Sauk County	1.226%
County	Sawyer County	0.258%
County	Shawano County	0.418%
County	Sheboygan County	1.410%
County	St Croix County	0.829%
County	Taylor County	0.159%
County	Trempealeau County	0.320%
County	Vernon County	0.322%
County	Vilas County	0.468%
County	Walworth County	1.573%
County	Washburn County	0.185%
County	Washington County	1.991%
County	Waukesha County	6.035%
County	Waupaca County	0.606%
County	Waushara County	0.231%
County	Winnebago County	2.176%
County	Wood County	0.842%

Resolution No. 2025-_____

**Authorizing the Elimination of the Assistant to the County Administrator Position and
Creating a Communications and Marketing Coordinator Position in the County
Administration Office and amending the 2025 budget**

Executive Summary

The County Administrator has reviewed internal staffing needs and recommends transitioning the Assistant to the County Administrator position to a Communications & Marketing Coordinator position within the Administration Department. This change reflects a shift in focus from general administrative and intergovernmental support to specialized, strategic communications and public engagement. This position would also support countywide tourism efforts, which is called for throughout the county's Strategic Plan. Local organizations, typically Chambers of Commerce, provide tourism services for each municipality but recent years have demonstrated that administrative staff time from the county is necessary for coordinated tourism campaigns to succeed.

The new position will lead efforts in brand development, media relations, digital outreach, and community visibility across all departments. The reallocation of duties aligns with the Administrator's goal to modernize and professionalize the County's internal and external communications.

This change does not result in additional staff, as it eliminates one position and creates another in its place. In addition, the Assistant to the County Administrator position was budgeted in 2025 for an annual salary and benefits amount greater than what is anticipated for the Communications & Marketing Coordinator position.

This resolution has been reviewed and approved by the Human Resources Committee on June 17, 2025, the Executive Committee on June 25, 2025, and the Finance Committee on July 7, 2025. All three committees recommend forwarding it to the County Board for consideration and approval.

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

WHEREAS, the County Administrator has reviewed current operational needs and recommends a reorganization to better align with the County's strategic communications priorities, and

WHEREAS, the Assistant to the County Administrator position historically provided broad administrative and interdepartmental support but included overlapping duties in public relations and strategic marketing initiatives, and

WHEREAS, the County has identified a growing and ongoing need for dedicated and centralized communications functions, including county-wide branding, media engagement, digital presence, internal messaging, and community outreach, and

WHEREAS, the proposed Communications & Marketing Coordinator position will focus on the development and implementation of a comprehensive communications strategy and serve as a key resource to departments and County leadership, and

WHEREAS, this transition is a reallocation of resources and does not result in an increase to overall staffing levels or the tax levy, and the 2025 budgeted salary and benefits for the Assistant to the County Administrator position exceeds the anticipated cost for the Communications & Marketing Coordinator position.

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board of Supervisors hereby approves the elimination of the vacant, full-time Assistant to the County Administrator position and the creation of an exempt, full-time Communications & Marketing Coordinator position in the County Administration Department, effective upon adoption.

Fiscal Note: The 2025 budget includes \$128,676.77 for salary and benefits for the Assistant to the County Administrator position. The proposed Communications & Marketing Coordinator position is anticipated to cost \$107,258.11 annually for salary and benefits for 2025. This change would result in a tax-levy savings of \$21,418.66 for 2025 assuming the position was filled all year. 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).

Strategic Plan Reference: YES



Highly Regarded Quality of Life: Attract visitors and future residents to Jefferson County; Complete a comprehensive branding and marketing plan focused on increasing visitors and visitor spending; Promote Jefferson County's historical, cultural, and natural assets to attract tourists and stimulate local businesses; Collaborate with state tourism entities and other tourism-focused groups; Allocate funding to establish a marketing/PIO initiative to head up outward-facing communications; Foster community pride; Grow the uniqueness and integrity of our community culture through genuine experiences for both visitors and residents; Celebrate accomplishments and awards

Intentional Economic Growth: Provide technical assistance and services to municipalities in Jefferson County to support their economic development goals
Transformative Government: Attract and retain a talented and committed County workforce and Board of Supervisors; Improve communications and decision-making within County Government; Continue to expand public outreach efforts and enhance community engagement

Referred By:
Human Resources Committee
07-08-2025

REVIEWED: Corporation Counsel: DHT ; Finance Director:



Yes: _____. No: _____. Abstain: _____. Absent: _____.

JEFFERSON COUNTY
Revenues collected as of May

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DEPT NAME	2025 REVISED	2025 ACTUALS	%COLLECTED	2024 REVISED	2024 ACTUALS	%COLLECTED	2023 REVISED	2023 ACTUALS	%COLLECTED
Administration Total	\$ (1,017,274.00)	\$ (338,034.12)	33%	\$ (1,263,088.00)	\$ (300,717.96)	24%	\$ (3,253,177.00)	\$ (252,845.33)	8%
Capital Projects and Debt Total	(3,917,707.00)	(1,699,533.51)	43%	(4,061,985.00)	(4,860,137.94)	120%	(12,384,243.00)	(2,181,578.39)	18%
Central Services Total	(1,085,554.00)	(443,176.90)	41%	(1,069,211.00)	(436,337.90)	41%	(985,653.00)	(409,105.25)	42%
Child Support Total	(1,279,923.00)	(353,379.04)	28%	(1,310,868.00)	(359,396.72)	27%	(1,235,122.00)	(352,649.15)	29%
Clerk of Courts Total	(1,877,067.00)	(749,282.53)	40%	(1,736,355.00)	(675,900.25)	39%	(1,743,803.00)	(699,285.45)	40%
Corporation Counsel Total	(501,862.00)	(209,188.95)	42%	(500,689.00)	(208,620.35)	42%	(488,185.00)	(210,972.60)	43%
County Board Total	(518,876.00)	(216,198.25)	42%	(513,039.00)	(213,867.44)	42%	(485,639.00)	(202,426.68)	42%
County Clerk Total	(398,030.00)	(210,472.65)	53%	(438,109.00)	(202,814.92)	46%	(414,523.00)	(187,321.56)	45%
Court Support Services Total	(1,448,519.00)	(548,440.40)	38%	(1,588,900.00)	(578,800.87)	36%	(1,529,196.00)	(508,700.34)	33%
District Attorney Total	(903,820.00)	(349,958.88)	39%	(1,030,146.00)	(362,869.67)	35%	(1,034,908.00)	(373,046.82)	36%
Economic Development Total	(505,062.00)	(256,879.25)	51%	(574,635.00)	(213,601.00)	37%	(487,082.00)	(214,253.50)	44%
Emergency Management Total	(252,375.00)	(120,856.41)	48%	(272,895.00)	(288,311.58)	106%	(256,391.00)	(62,574.25)	24%
Fair Park Total	(1,880,497.00)	(329,981.49)	18%	(1,940,507.00)	(202,472.78)	10%	(2,008,699.00)	(311,973.14)	16%
Finance Department Total	(1,189,562.00)	(489,005.62)	41%	(1,178,737.00)	(451,321.11)	38%	(1,160,790.00)	(523,781.84)	45%
General Revenues & Expenditure Total	(646,999.00)	2,579,468.28	-399%	(49,999.00)	2,488,041.24	-4976%	636,379.00	2,513,763.83	395%
Health Department Total	(1,963,294.00)	(579,635.86)	30%	(2,023,393.00)	(581,907.41)	29%	(2,032,380.00)	(573,420.45)	28%
Highway Department Total	(13,304,276.00)	(4,687,645.60)	35%	(12,872,176.00)	(4,581,094.71)	36%	(13,691,556.00)	(4,769,054.68)	35%
Human Resources Total	(821,520.00)	(346,230.66)	42%	(753,389.00)	(263,513.28)	35%	(731,756.00)	(261,909.23)	36%
Human Services Department Total	(37,919,080.00)	(8,580,961.03)	23%	(40,487,963.00)	(9,848,129.35)	24%	(36,683,238.00)	(8,262,009.05)	23%
Internal Service Funds Total	(2,890,970.00)	(1,066,103.94)	37%	(2,591,004.00)	(992,178.84)	38%	(2,433,439.00)	(893,304.85)	37%
Land & Water Conservation Total	(1,025,070.00)	(323,320.31)	32%	(1,019,812.00)	(269,936.16)	26%	(1,038,626.00)	(296,620.99)	29%
Land Information Total	(785,644.00)	(316,116.07)	40%	(728,594.00)	(296,072.40)	41%	(609,521.00)	(291,941.58)	48%
Library Total	(1,298,317.00)	(540,965.30)	42%	(1,194,080.00)	(497,533.30)	42%	(1,179,470.00)	(491,445.85)	42%
Medical Examiner Total	(404,799.00)	(143,574.70)	35%	(397,209.00)	(157,840.40)	40%	(364,329.00)	(131,112.95)	36%
Parks Department Total	(2,999,293.00)	(510,878.31)	17%	(2,335,427.00)	(887,677.37)	38%	(1,357,549.00)	(528,501.06)	39%
Planning And Zoning Total	(793,195.00)	(281,915.95)	36%	(755,318.00)	(281,580.49)	37%	(736,737.00)	(263,485.05)	36%
Register Of Deeds Total	(395,702.00)	(213,825.92)	54%	(390,105.00)	(122,510.50)	31%	(351,488.00)	(163,317.57)	46%
Sheriff Department Total	(19,076,379.00)	(7,680,150.30)	40%	(18,382,021.00)	(6,982,612.57)	38%	(18,275,038.00)	(7,040,510.66)	39%
Treasurer Total	(318,220.00)	(749,757.52)	236%	(324,329.00)	(865,624.47)	267%	(309,068.00)	(924,785.06)	299%
UW Extension Total	(315,592.00)	(127,881.60)	41%	(331,991.00)	(130,998.90)	39%	(294,381.00)	(118,263.20)	40%
Veterans Services Total	(261,611.00)	(122,318.77)	47%	(322,081.00)	(127,676.69)	40%	(291,193.00)	(128,873.51)	44%
GRAND TOTAL	\$ (101,996,089.00)	\$ (30,006,201.56)	29%	\$ (102,438,055.00)	\$ (33,754,016.09)	33%	\$ (107,210,801.00)	\$ (29,115,306.21)	27%

JEFFERSON COUNTY
Expenditures as of May 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	\$ 3,473,689.00	\$ 349,955.25	10%	\$ 2,734,200.00	\$ 668,663.40	24%	\$ 3,671,136.00	\$ 301,207.35	8%
Capital Projects and Debt Total	3,956,785.00	4,166,505.80	105%	23,056,715.00	11,450,735.85	50%	49,331,476.00	19,555,743.34	40%
Central Services Total	1,227,612.00	451,416.16	37%	1,291,927.00	452,174.81	35%	1,198,368.00	319,877.06	27%
Child Support Total	1,279,923.00	467,582.28	37%	1,310,868.00	507,392.71	39%	1,235,122.00	492,567.33	40%
Clerk of Courts Total	1,877,066.00	662,521.11	35%	1,737,016.00	697,732.93	40%	1,743,803.00	626,645.70	36%
Corporation Counsel Total	501,863.00	188,390.18	38%	500,690.00	179,332.76	36%	488,187.00	175,128.52	36%
County Board Total	518,876.00	275,496.51	53%	513,039.00	333,014.81	65%	560,639.00	338,510.26	60%
County Clerk Total	398,030.00	591,791.96	149%	437,611.00	638,698.88	146%	453,793.00	588,096.23	130%
Court Support Services Total	1,448,521.00	536,584.85	37%	1,601,585.00	555,052.73	35%	1,529,196.00	540,935.06	35%
District Attorney Total	903,820.00	365,908.00	40%	1,030,148.00	373,244.95	36%	1,034,908.00	418,211.69	40%
Economic Development Total	593,438.00	272,514.60	46%	615,039.00	219,926.36	36%	569,383.00	171,799.31	30%
Emergency Management Total	252,375.00	121,942.18	48%	317,496.00	104,976.58	33%	256,393.00	136,529.58	53%
Fair Park Total	2,000,495.00	333,318.84	17%	2,070,509.00	311,227.67	15%	2,035,188.00	379,059.62	19%
Finance Department Total	1,248,562.00	478,648.62	38%	1,193,737.00	448,199.32	38%	1,175,791.00	454,999.04	39%
General Revenues & Expenditure Total	1,332,250.00	-	0%	1,443,649.00	-	0%	3,236,889.00	-	0%
Health Department Total	2,000,597.00	760,951.36	38%	2,103,787.00	746,023.17	35%	1,967,694.00	752,956.32	38%
Highway Department Total	13,304,276.00	5,059,434.64	38%	12,872,177.00	4,580,629.68	36%	13,691,556.00	2,948,256.06	22%
Human Resources Total	829,400.00	277,762.28	33%	761,268.00	285,698.77	38%	881,634.00	278,560.67	32%
Human Services Department Total	38,750,789.00	15,112,331.16	39%	41,112,238.00	14,643,763.94	36%	37,639,969.00	12,921,483.54	34%
Internal Service Funds Total	2,890,970.00	1,211,907.31	42%	2,591,003.00	1,178,772.29	45%	2,433,435.00	1,182,408.77	49%
Land & Water Conservation Total	1,147,391.00	282,268.64	25%	1,076,096.00	279,250.92	26%	1,095,951.00	267,171.47	24%
Land Information Total	798,070.00	358,764.67	45%	757,359.00	255,937.67	34%	647,797.00	231,348.34	36%
Library Total	1,298,316.00	1,297,374.39	100%	1,194,080.00	1,192,902.47	100%	1,179,470.00	1,178,419.66	100%
Medical Examiner Total	404,800.00	135,692.35	34%	407,210.00	131,628.01	32%	364,329.00	138,846.13	38%
Parks Department Total	4,439,213.00	1,028,138.45	23%	3,121,260.00	653,572.89	21%	1,836,851.00	496,715.61	27%
Planning And Zoning Total	806,830.00	307,194.59	38%	755,387.00	337,040.82	45%	736,740.00	265,297.20	36%
Register Of Deeds Total	395,702.00	181,751.96	46%	390,105.00	188,698.79	48%	454,444.00	253,566.02	56%
Sheriff Department Total	20,103,459.00	7,846,425.66	39%	19,164,512.00	6,930,372.88	36%	19,017,401.00	7,475,738.63	39%
Treasurer Total	387,010.00	168,965.76	44%	324,329.00	131,076.52	40%	309,066.00	117,778.06	38%
UW Extension Total	323,593.00	77,083.05	24%	339,993.00	108,501.09	32%	302,180.00	83,529.18	28%
Veterans Services Total	261,612.00	101,870.74	39%	323,881.00	118,528.46	37%	298,003.00	120,771.30	41%
GRAND TOTAL	\$ 109,155,333.00	\$ 43,470,493.35	40%	\$ 127,148,914.00	\$ 48,702,772.13	38%	\$ 151,376,792.00	\$ 53,212,157.05	35%

May 2025 Budget Variance Report Analysis

Morgan Toutant

A. Revenue Analysis: The month of May is closed and, therefore, the County is 5/12th of the way through 2025. I anticipate seeing 41.67% 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 May 2025. Reporting and delayed collection of first quarter funding from the TAD Grant is driving this percentage.
2. Child Support: Reminder that Child Support is grant funded and this puts billing processing in arrears which, in turn, leads to apparent under collection of revenue.
3. County Clerk: Revenue collected for annual election software renewals as well as passport renewals/photos continue to be the driving factors to County Clerk's over collection.
4. Court Support Services: As of May 31st, Court Support Services is under collected at 38%. Not yet receiving court reimbursement state aid is the main contributing factor to this under collection. Historically, this is collected in September.
5. District Attorney: Victim witness state aid is driving the under collection in May. This revenue is typically collected in July and December of each year.
6. Economic Development: Economic Development is over collected at 51%. This is due to interest collected in the Local Development Fund as well as a restricted donation.
7. Emergency Management: At 48%, Emergency Management is over collected in May. This is due to receiving final payments of federal grant funding for the Flood Mitigation program.
8. Fair Park: As a whole, Fair Park is 18% collected in May. This percentage is best analyzed by isolating the org code data:
 - **Fair Park (12101)**: Fair Park is under collected at 36%. 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 8% collected as of May 2025. As Fair Week approaches, this will gradually increase.
9. General Revenue & Expenditure: Sales tax collection is relative to the last three years. At this time it appears that we will make budget on sales tax. This will be monitored continually throughout the year.
10. Health: Reminder that grants are billed in arrears and collections are usually at least a month behind.

May 2025 Budget Variance Report Analysis

Morgan Toutant

11. Highway: The Highway Department is under collected at 35%. Not yet receiving state aid for highway maintenance, LRIP grant funding, as well as federal grant funding for the HWY D project is driving this percentage in May.
12. Human Services: Human Services is under collected at 23%. Reminder that state aid for various programs offered by Human Services is collected in arrears throughout the year.
13. Internal Services Fund: The Internal Services Fund is slightly below expectation at 37%. The sale of county fleet vehicles not yet taking place continues to drive this percentage.
14. Land & Water Conservation: As of May, Land & Water Conservation is under collected at 32%. Reminder that funding for the DATCP Staffing Grant is historically received in the 4th quarter. Additionally, federal grant funding for the farm preservation program has not been received as of May 31st.
15. Medical Examiner: At 35%, the Medical Examiner is lower than expected. This is primarily due to a 20% collection in cremation fees which are billed in arrears. This has been typical for the last three years.
16. Parks: The Parks Department is under collect at 17%. Like April, budgeted Interurban Bike Trail TAP Grant revenue and restricted donations have not been collected and are the driving forces to this low percentage.
17. Planning and Zoning: Reminder that revenue associated with Deer Track Park charges are received by the end of the year. Excluding this factor, Planning and Zoning is 41% collected.
18. Register of Deeds: Register of Deeds is over collected at 54%. The transfer fees associated with the sale of an agricultural business in January continue to drive this high percentage. Additionally, higher collection in recording/filing fees and county portion death fund are contributing in May.
19. Treasurer: High collections on interest & dividends and interest on taxes are the main factors in the 236% overcollection for the Treasurer's office. Additionally, DNR pilot, fair market value adjustment, as well as rent collected from Nestle Purina play a role in the overall percentage in May.
20. Veteran Services: Veteran Services is slightly over collected at 47%. This is due to receiving 100% of the CVSO Grant in May. Without this outlier, Veteran Services is 43% collected.

May 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: Expenses not yet occurring for the Live Local Development Fund, Highway site remediation, and EMS planning continue to drive this low percentage in May. Additionally, unspent expenses associated with restructuring ATC/DTC and the County website are contributing to the overall percentage.
2. Capital Projects and Debt: Capital Projects and Debt is 105% spent with the conclusion of the courthouse project.
3. Central Services: Delays in capital building improvement projects such as an elevator switch replacement, LEC lint trap improvement, replacement of the jail door operator system, and sidewalk replacement continue to drive the low spending in May. Additionally, capital equipment purchases for floor care and shop shelving have yet to occur this month.
4. Child Support: An open position in the Child Support Department continues to drive the lower-than-expected spending into May.
5. Clerk of Courts: At 35%, Clerk of Courts is underspent. An open position as well as lower-than-expected spending on interpreter fees is driving this overall percentage.
6. Corporation Counsel: An open position within Corporation Counsel is driving the low overall spending percentage in May. This position was filled in April 2025.
7. County Board: County Board is overspent at 53%. Reminder that this is historically typical and due to the annual JCEDC fee allocation. Without these expenses, County Board is 37% spent in May. This is because the annual payment to the Rock River Free Clinic did not take place in May.
8. County Clerk: The expenses for property, auto liability, and other insurance annual renewals continue to drive the high percentage in May for County Clerk. Excluding these expenses, County Clerk is overspent at 50%. Like April, this is due to election ballot printing and election equipment maintenance.
9. Court Support Services: At 37%, Court Support Services is underspent. Open positions within Court Support Services and the benefits associated with them are driving the lower-than-expected spending in May.
10. Economic Development: Economic Development is overspent at 46%. The main contributing factor to this high percentage is retainer fees within other professional services. These expenses are 80% spent as of May 31st.

May 2025 Budget Variance Report Analysis
Morgan Toutant

11. Emergency Management: Professional service expenses associated with the BRIC Grant, NHMGP Grant, Hazard Mitigation Grant as well as river gauge monitoring for 2025 are the main contributing factors for Emergency Management's overspending in May.
12. Fair Park: As of May 2025, Fair Park is 17% spent. This percentage is best analyzed by isolating the org code data:
 - **Fair Park (12101)**: Fair Park is underspent at 36%. Zero spending on a feasibility study as well as capital maintenance projects continues to drive this percentage.
 - **Fair Week (12102)**: As expected, Fair Week is 5% spent in May. As Fair Week approaches, this will gradually increase.
13. Finance: Employee dental claims continue to drive the low spending in the Finance Department.
14. Health: At 38%, Health is underspent in May. This is due to open positions within the department as well as the benefit expenses associated with them.
15. Highway: Open positions with the Highway Department continue to generate the lower-than-expected spending as of May 31st.
16. Human Resources: The open safety position and the benefits associated with the position continue to drive low spending for Human Resources in May.
17. Land and Water Conservation: Zero spending for the PACE program continues to be the main contributing factor to the low spending in Land and Water. Additionally, minimal spending on cost share payments for the DATCP program, cover crop cost share expenses with various grants are driving this percentage in May.
18. Land Information: Like April, annual renewal of GIS and File Director software as well as expenses associated with aerial photos for the GIS system continue to drive this percentage. Excluding these factors, Land Information is 41% spent in May.
19. Medical Examiner: Medical Examiner is underspent at 34%. Reminder that low spending on autopsies is typical for this time of year.
20. Parks: Spending not yet taking place for the Interurban Bike Trail project is the main contributing factor to lower-than-expected spending in May. Without this outlier, Parks is 41% spent.
21. Planning and Zoning: Planning and Zoning is underspent at 38%. This is due to a previously open position within the department that has since been filled.
22. Register of Deeds: The 2025 license renewal for AVID/Laredo software in the Register of Deeds Department is driving the overspending in May. Without this expense, ROD is 39% spent.

May 2025 Budget Variance Report Analysis
Morgan Toutant

23. UW-Extension: At 24%, UW-Extension is underspent. Reminder that the Jefferson County Educator Contracts payment is a bi-annual payment. Additionally, costs associated with replacing the A/V systems have not occurred and are contributing factors to this percentage.

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Jefferson County
FLEXIBLE PERIOD REPORT

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FROM 2025 01 TO 2025 05

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	-289,563.30		-405,388.64	41.7%
12201 412100 Sales Taxes From County	-160	0	-160	-45.34		-114.66	28.3%
12201 451004 Garnishment Fees	-100	0	-100	-15.00		-85.00	15.0%
12201 451005 Child Support Fees	-350	0	-350	-241.52		-108.48	69.0%
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	-306,401.77		-448,160.17	%
12202 Dental Insurance Allocation							
12202 451026 Retiree Ins Premium Recovery	-20,000	0	-20,000	-8,170.62		-11,829.38	40.9%
12202 451032 Cobra Premium Recovery	-3,000	0	-3,000	-469.25		-2,530.75	15.6%
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	-173,662.98		-296,337.02	36.9%
TOTAL Dental Insurance Allocation	-494,000	0	-494,000	-182,603.85		-311,396.15	%
TOTAL General Fund	-1,189,562	-59,000	-1,248,562	-489,005.62		-759,556.32	%
TOTAL REVENUES	-1,189,562	-59,000	-1,248,562	-489,005.62		-759,556.32	

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Jefferson County
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FROM 2025 01 TO 2025 05

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	104,558.73		157,605.17	39.9%
12201 511210 Wages-Regular	195,592	0	195,592	79,920.11		115,672.29	40.9%
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	13,324.86		19,701.12	40.3%
12201 512142 Retirement (Employer)	32,002	0	32,002	12,830.31		19,172.15	40.1%
12201 512144 Health Insurance	58,386	0	58,386	23,806.26		34,579.62	40.8%
12201 512145 Life Insurance	172	0	172	90.28		81.68	52.5%
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	1,732.42		2,611.58	39.9%
12201 521213 Accounting & Auditing	25,716	0	25,716	21,650.52		4,065.48	84.2%
12201 521219 Other Professional Serv	3,750	59,000	62,750	40,000.00		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	1,550.06		1,449.94	51.7%
12201 531312 Office Supplies	2,600	0	2,600	225.08		2,374.92	8.7%
12201 531313 Printing & Duplicating	2,000	0	2,000	.00		2,000.00	.0%
12201 531324 Membership Dues	1,150	0	1,150	701.16		448.84	61.0%
12201 532325 Registration	3,425	0	3,425	1,370.00		2,055.00	40.0%
12201 532332 Mileage	100	0	100	65.10		34.90	65.1%
12201 532334 Commercial Travel	1,200	0	1,200	744.93		455.07	62.1%
12201 532335 Meals	300	0	300	20.02		279.98	6.7%
12201 532336 Lodging	2,200	0	2,200	98.00		2,102.00	4.5%
12201 532339 Other Travel & Tolls	200	0	200	.00		200.00	.0%
12201 535242 Maintain Machinery & Equip	1,000	0	1,000	496.15		503.85	49.6%
12201 571004 IP Telephony Allocation	638	0	638	265.85		372.15	41.7%
12201 571005 Duplicating Allocation	105	0	105	43.75		61.25	41.7%
12201 571009 MIS PC Group Allocation	15,368	0	15,368	6,403.35		8,964.65	41.7%
12201 571010 MIS Systems Grp Alloc(ISIS)	4,271	0	4,271	1,779.60		2,491.40	41.7%
12201 591519 Other Insurance	4,292	0	4,292	1,801.45		2,490.17	42.0%
TOTAL Finance	695,562	59,000	754,562	319,738.50		424,823.44	%

12202 Dental Insurance Allocation

12202 599982 Retiree Dental Claims	12,000	0	12,000	7,095.90		4,904.10	59.1%
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Jefferson County
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FROM 2025 01 TO 2025 05

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
12202 599984 Cobra Dental Claims	6,000	0	6,000	82.00		5,918.00	1.4%
12202 599986 Administrative Fees Dental	24,000	0	24,000	10,011.00		13,989.00	41.7%
12202 599989 Employee Dental Claims	450,300	0	450,300	141,244.10		309,055.90	31.4%
12202 599992 Administrative Dental Retiree	1,700	0	1,700	477.12		1,222.88	28.1%
TOTAL Dental Insurance Allocation	494,000	0	494,000	158,910.12		335,089.88	%
TOTAL General Fund	1,189,562	59,000	1,248,562	478,648.62		759,913.32	%
TOTAL EXPENSES	1,189,562	59,000	1,248,562	478,648.62		759,913.32	

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 Jefferson County
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FROM 2025 01 TO 2025 05

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	762,770.30		1,067,878.44	41.7%
13201 411300 DNR Pilot	-60,000	0	-60,000	-62,101.91		2,101.91	103.5%
13201 411500 Managed Forest	-3,600	0	-3,600	-4,570.55		970.55	127.0%
13201 418100 Interest On Taxes	-215,000	0	-215,000	-116,301.49		-98,698.51	54.1%
13201 441030 Ag Use Conversion Penalty	-32,600	0	-32,600	-3,410.46		-29,189.54	10.5%
13201 451007 Treasurers Fees	-400	0	-400	-126.00		-274.00	31.5%
13201 481001 Interest & Dividends	-1,800,269	0	-1,800,269	-1,141,166.73		-659,102.54	63.4%
13201 481004 Fair Market Value Adjustment	0	0	0	-152,049.34		152,049.34	.0%
13201 486004 Miscellaneous Revenue	0	0	0	-1.00		1.00	.0%
TOTAL County Treasurer	-281,221	0	-281,221	-716,957.18		435,736.65	%
13202 Tax Deed Expense							
13202 451030 Foreclosure Reimbursement	-34,000	0	-34,000	-6,300.11		-27,699.89	18.5%
13202 451030 13202 Foreclosure Reimburseme	0	0	0	-12,500.23		12,500.23	.0%
13202 482002 Rent Of County Property	-3,000	0	-3,000	.00		-3,000.00	.0%
13202 482002 13202 Rent Of County Property	0	0	0	-14,000.00		14,000.00	.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	-32,800.34		-72,988.52	%
TOTAL General Fund	-318,221	-68,789	-387,009	-749,757.52		362,748.13	%
TOTAL REVENUES	-318,221	-68,789	-387,009	-749,757.52		362,748.13	

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FROM 2025 01 TO 2025 05

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	38,194.38		53,991.22	41.4%
13201 511210 Wages-Regular	58,699	0	58,699	24,147.78		34,551.39	41.1%
13201 511220 Wages-Overtime	36	0	36	.00		36.03	.0%
13201 512141 Social Security	10,146	0	10,146	4,234.07		5,911.89	41.7%
13201 512142 Retirement (Employer)	10,239	0	10,239	4,230.77		6,008.02	41.3%
13201 512144 Health Insurance	31,107	0	31,107	12,638.55		18,468.49	40.6%
13201 512145 Life Insurance	21	0	21	10.71		9.87	52.0%
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	931.72		1,386.68	40.2%
13201 521232 Investment Advisor Fees	40,000	0	40,000	22,064.46		17,935.54	55.2%
13201 531311 Postage & Box Rent	7,000	0	7,000	1,278.65		5,721.35	18.3%
13201 531312 Office Supplies	2,000	0	2,000	403.38		1,596.62	20.2%
13201 531313 Printing & Duplicating	100	0	100	2.76		97.24	2.8%
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	138.72		361.28	27.7%
13201 571004 IP Telephony Allocation	510	0	510	212.50		297.50	41.7%
13201 571005 Duplicating Allocation	4	0	4	1.65		2.35	41.3%
13201 571009 MIS PC Group Allocation	11,530	0	11,530	4,804.15		6,725.85	41.7%
13201 571010 MIS Systems Grp Alloc(ISIS)	1,794	0	1,794	747.50		1,046.50	41.7%
13201 591519 Other Insurance	1,508	0	1,508	590.45		917.86	39.1%
13201 593256 Bank Charges	1,500	0	1,500	502.53		997.47	33.5%
TOTAL County Treasurer	281,221	0	281,221	118,807.89		162,412.64	%
13202 Tax Deed Expense							
13202 521212 Legal	30	0	30	18.75		11.25	62.5%

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ACCOUNTS FOR:			ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
100 General Fund			APPROP	ADJSTMTS	BUDGET	ACTUALS	ENCUMBRANCES	BUDGET	USED
13202	521212	13202 Legal	0	0	0	30.00		-30.00	.0%
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	5,324.58		10,675.42	33.3%
13202	531326	Advertising	3,000	0	3,000	.00		3,000.00	.0%
13202	533222	13202 Electric	0	0	0	5,800.89		-5,800.89	.0%
13202	593742	Uncollected Taxes	5,000	0	5,000	-729.55		5,729.55	-14.6%
13202	593749	Other Losses	0	68,789	68,789	3,713.20		65,075.66	5.4%
13202	593749	13202 Other Losses	0	0	0	33,426.90		-33,426.90	.0%
TOTAL Tax Deed Expense			37,000	68,789	105,789	50,157.87		55,630.99	%
TOTAL General Fund			318,221	68,789	387,009	168,965.76		218,043.63	%
TOTAL EXPENSES			318,221	68,789	387,009	168,965.76		218,043.63	

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FROM 2025 01 TO 2025 05

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11301 Child Support							
11301 411100 General Property Taxes	-113,751	0	-113,751	-47,396.30		-66,354.78	41.7%
11301 421001 State Aid	-184,299	0	-184,299	-92,149.80		-92,149.20	50.0%
11301 421010 M S L Incentives	-2,500	0	-2,500	-1,536.80		-963.20	61.5%
11301 421012 State Aid Cs + All Others	-1,045,828	0	-1,045,828	-235,015.24		-810,812.76	22.5%
11301 421014 State Aid Wages Allocation	133,908	0	133,908	34,894.92		99,013.08	26.1%
11301 421050 CS Performance Based Inc	-54,056	0	-54,056	.00		-54,056.00	.0%
11301 421058 State Aid - Prior Year	0	0	0	229.34		-229.34	.0%
11301 421096 State Aid Medical Support	-5,200	0	-5,200	.00		-5,200.00	.0%
11301 442004 Extradition Reimbursement	-800	0	-800	-833.94		33.94	104.2%
11301 451011 CS Prog Fee Reduce 66%	9,108	0	9,108	8,430.49		677.51	92.6%
11301 451013 NIVD Activities Reduction	-2,700	0	-2,700	-391.12		-2,308.88	14.5%
11301 451014 CS Program Fees	-13,000	0	-13,000	-5,126.63		-7,873.37	39.4%
11301 455003 Non-IVD Service Fees	-805	0	-805	-514.60		-290.40	63.9%
11301 471205 Child Support Billed	0	0	0	-13,969.36		13,969.36	.0%
TOTAL Child Support	-1,279,923	0	-1,279,923	-353,379.04		-926,544.04	%
TOTAL General Fund	-1,279,923	0	-1,279,923	-353,379.04		-926,544.04	%
TOTAL REVENUES	-1,279,923	0	-1,279,923	-353,379.04		-926,544.04	

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FROM 2025 01 TO 2025 05

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	104,107.64	214,591.43	32.7%
11301	511210	Wages-Regular	571,928	0	571,928	222,238.64	349,689.11	38.9%
11301	511220	Wages-Overtime	2,815	0	2,815	102.44	2,712.82	3.6%
11301	511330	Wages-Longevity Pay	1,373	0	1,373	.00	1,372.50	.0%
11301	512141	Social Security	65,030	0	65,030	23,669.65	41,360.32	36.4%
11301	512142	Retirement (Employer)	61,634	0	61,634	22,226.50	39,407.11	36.1%
11301	512144	Health Insurance	108,796	0	108,796	47,217.93	61,578.01	43.4%
11301	512145	Life Insurance	315	0	315	108.12	207.29	34.3%
11301	512151	HSA Contribution	10,140	0	10,140	.00	10,140.00	.0%
11301	512153	HRA Contribution	0	0	0	511.12	-511.12	.0%
11301	512173	Dental Insurance	8,467	0	8,467	2,954.35	5,512.85	34.9%
11301	521255	Paper Service	8,500	0	8,500	3,199.48	5,300.52	37.6%
11301	521256	Genetic Tests	5,700	0	5,700	1,762.75	3,937.25	30.9%
11301	521296	Computer Support	1,900	0	1,900	1,482.88	417.12	78.0%
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	229.78	20.22	91.9%
11301	531311	Postage & Box Rent	21,000	0	21,000	9,019.94	11,980.06	43.0%
11301	531312	Office Supplies	2,500	0	2,500	1,004.67	1,495.33	40.2%
11301	531313	Printing & Duplicating	2,850	0	2,850	132.91	2,717.09	4.7%
11301	531314	Small Items Of Equipment	1,100	0	1,100	303.99	796.01	27.6%
11301	531321	Publication Of Legal Notice	1,000	0	1,000	393.75	606.25	39.4%
11301	531324	Membership Dues	2,128	0	2,128	286.16	1,841.84	13.4%
11301	531326	Advertising	400	0	400	350.00	50.00	87.5%
11301	531348	Educational Supplies	450	0	450	278.30	171.70	61.8%
11301	532325	Registration	3,520	0	3,520	100.00	3,420.00	2.8%
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	999.53	2,600.47	27.8%
11301	571004	IP Telephony Allocation	3,316	0	3,316	1,381.65	1,934.35	41.7%
11301	571005	Duplicating Allocation	109	0	109	45.40	63.60	41.7%
11301	571009	MIS PC Group Allocation	32,944	0	32,944	13,726.65	19,217.35	41.7%

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FROM 2025 01 TO 2025 05

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	3,844.15		5,381.85	41.7%
11301 591519 Other Insurance	8,765	0	8,765	3,500.65		5,264.72	39.9%
TOTAL Child Support	1,279,923	0	1,279,923	467,582.28		812,340.80	%
TOTAL General Fund	1,279,923	0	1,279,923	467,582.28		812,340.80	%
TOTAL EXPENSES	1,279,923	0	1,279,923	467,582.28		812,340.80	

**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	

Wisconsin Counties Association
2025-27 State Biennial Budget Summary
July 3, 2025

Agriculture, Environment, and Land Use

- Funding for County Conservation Staffing Grants will provide enough dollars to support the first three positions in every county conservation department at 100%, 70%, and 50% - which increases the investment from 2025 by \$7.5 million over the biennium.
- One-time continued investment of \$7 million to support cost-sharing grants to landowners for the installation of structural practices.
- An additional \$500,000 for County Sustainable Forestry Grants and County Forest Administrator Grants, as well as \$130,000 more for County Forest Wildlife Habitat Grants.
- Reauthorization of \$2 million for Pre-Disaster Flood Resiliency Grants.

AELU items removed from the budget include:

- \$100 million for PFAS testing and remediation.
- Increased fee assessed to CAFO operators.
- Continuation of the Wisconsin Fund.
- Private On-Site Wastewater Treatment System (POWTS) replacement or rehabilitation fund continuation – this is also known as the Wisconsin Fund.

Transportation and Public Works

- Routine Maintenance Agreements will have an additional \$30 million over the biennium to help counties provide routine maintenance on the state highway system.
- An increase to General Transportation Aids (GTA) of 3% in the first year of the biennium and another 3% in the second year of the biennium.
- Additional one-time investment in the Local Roads Improvement Program-Supplemental (LRIP-S) of \$100 million.
- Reinvested \$150 million in the Agricultural Roads Improvement Program (ARIP) with \$30 million set aside to assist local governments with fixing or replacing 6–20-foot bridges that are in poor or worse conditions.
- A 10% increase in Paratransit Aids.

- Fully fund County Forest Road Aids at \$351 per mile.
- \$20 million for Brown County to develop the Port of Green Bay.
- Increase Expressway Policing Aids to \$20 million in the second year of the biennium.

TPW items removed from the budget include:

- Increase to Mass Transit Operating Aids.
- Increases in for the Local Road Improvement Program in both years of the biennium.

General Government

- County Veterans Service Office Grants awarded \$64,600 SEG annually (5% increase).
- Veterans Transportation Grants to Counties received \$100,000 SEG annually to increase funding for counties for transportation to medical facilities for veterans.
- Non-State Local Project Grant Program was awarded \$50 million in earnings interest from the American Rescue Plan Act for a grant program to assist non-state organizations with facility construction.

General items removed from the budget include:

- Collective bargaining including establishing collective bargaining rights for state and local government front-line workers; expansion of collective bargaining rights for municipal and state safety workers, transit employees, and front-line workers to bargain over the employer-paid share of health insurance premiums; elimination of the annual recertification requirement for state and local government bargaining units.
- Reinstatement of prevailing wage
- Broadband expansion grant dollars.
- Reimbursement to counties for special election costs.
- Allowing the clerk to canvas absentee ballots on the day prior to the election.
- The register of deeds recording fee.

Judicial and Public Safety

- Circuit Court Cost Payments awarded \$10 million GPR annually for additional support to counties.
- 43 additional FTE GPR assistant district attorney positions provided across the state.
- Statewide Interoperable Radio Network Replacement project awarded \$79.7 million in 2025-26.

- Grants for WISCOM Upgrades awarded \$10 GPR million in 2025-26 for local governments to upgrade their interoperable radio equipment.

WCA Final Budget Summary

Page 3

July 3, 2025

JPS items removed from the budget include:

- Increase in funding for crime victim services.
- Two additional circuit court branches for Brown County.
- Extension of judicial privacy to federal judges.

Health and Human Services

- \$11.1 million GPR (\$21.6M FED) provided over the biennium to support the replacement of the KIDS child support system with a modern web-based information technology system (THRIVE).
- \$1.8 million GPR in 2025-26 provided for grants to create psychiatric residential treatment facilities in Wisconsin.
- Governor Evers partially vetoed the Juvenile Corrections rates thereby establishing a daily rate for counties of \$501 in fiscal year 2025-26 and \$758 in fiscal year 2026-27.
- \$1.1 million over the biennium to increase the base contracts for IM agencies by 2% in each year.
- \$3.7 million over the biennium to increase base allocations for county and tribal ADRCs.
- \$7 million over the biennium in a new appropriation for 988 suicide and crisis lifeline grants.
- \$10 million GPR in the supplemental appropriation for crisis urgent care and observation facility grants.
- \$48 million GPR (\$109 FED) over the biennium to increase funding for contractual services and information technology systems costs for the administration of the MA and FoodShare programs.
- \$61.6 million FED child care funds annually to increase Shares child care reimbursement for providers to the 75th market percentile.
- \$2.2 million FED funds to eliminate Shares co-payments for persons under 100% of poverty.
- Medicaid cost-to-continue re-estimate with additional funding of \$1.53 billion (\$559 million GPR) in 2026 and \$2.28 billion (\$779 million GPR) in 2027.
- Re-estimates of TANF funded programs including Kinship Care

HHS items removed from the budget include:

Youth Justice:

- Youth Aids Allocation increase
- Serving 17 year olds in the youth justice system

Child Welfare

- Children and Family Aids Allocation increase
- Assignment of child support for out-of-home placements
- Eligibility expansion for “like-kin” kinship care

Long Term Care

- Funding increase for adult protective services
- Funding increase for the Alzheimer’s Family and Caregiver Support Program
- Funding increase for home delivered meals
- Funding increase for home and Community Based Services

Behavioral Health

- Full state funding for community support programs
- Funding increase for community aids basic county allocations

Joint Development Agreement

Whitewater Solar, LLC

Walworth County, Wisconsin, and Jefferson County, Wisconsin

This Joint Development Agreement (“Agreement”) is entered by and among Whitewater Solar LLC (“Whitewater Solar”), and Walworth County and Jefferson County, (individually referred to herein as a “County” and collectively together, the “Counties”). Whitewater Solar and the Counties are referred to as the “Parties” herein.

RECITALS

Whitewater Solar desires to develop, construct and operate an approximately 180 megawatt (MW) solar photovoltaic electrical generating facility with necessary associated facilities, such as underground power collection lines, access roads, operating and maintenance facility, electrical substation and overhead transmission line connections in Jefferson County, which includes Cold Spring Township, and Walworth County, which includes the City of Whitewater, and the Townships of Whitewater and La Grange (“the Project”).

1. The Parties agree that it is in the best interests of each to memorialize the rights, obligations and responsibilities of the Parties with respect to construction and operation of the Project.
2. The Parties further agree that the below Agreement is the product of joint negotiations and its primary purpose is to foster cooperation and good-faith dealing.
3. The Parties agree that construction of the Project and its associated facilities, including (i) solar energy collection and electrical generating equipment; (ii) overhead and underground electrical distribution, collection, transmission and communications lines or cables, electric combiners, inverters, transformers and substations, energy storage facilities, and telecommunications equipment, switchyards, and other interconnection facilities; (iii) internal roads and crane pads; (iv) meteorological measurement equipment; and (v) control buildings, operations and maintenance facilities and buildings are under the jurisdiction of the Public Service Commission of Wisconsin (“PSCW”). This Agreement is conditioned on Whitewater Solar’s initial and maintained compliance with all applicable state, federal, and local laws and permit or approval requirements, including any requirements associated with the Certificate of Public Convenience and Necessity (“CPCN”) issued by the PSCW and any requirements in permits issued by the Department of Natural Resources (“DNR”).
4. All time periods listed below in the Agreement are based on calendar days unless otherwise noted.
5. The term “facility” or “facilities” as used in this Agreement includes, but is not

limited to, the solar photovoltaic electrical generating facility which is the subject of this Agreement, including all necessary associated facilities described above, and all components related to the Project, except for fences, landscaping, and access roads as applicable.

6. The City of Whitewater and the Towns of Whitewater, La Grange, and Cold Spring are individually referred to herein as a “Local Government” and collectively referred to as the “Local Governments.”
7. Any amendment to this Agreement must be negotiated among the Parties and agreed to by mutual consent of all Parties, which shall be in writing and signed by all Parties.

AGREEMENT:

NOW, THEREFORE, in consideration of the mutual promises, covenants, and agreements contained herein, the Parties to this Agreement hereby stipulate and agree as follows:

1. **Planning and Construction Phase.** The Parties understand and agree that approval of the Project is solely under the jurisdiction of the PSCW and that the Project’s preliminary site plans are subject to approval from the PSCW for substantive site design changes. The Parties further agree that the Counties may not require changes to the Project, absent PSCW’s request for such changes, unless there is a change in law which authorizes the Counties to enforce laws and ordinances which they are prevented from enforcing by state law at the time this Agreement is executed.
 - a. **Planning Phase.** Upon request from a County, Whitewater Solar shall, within five (5) business days of any request, provide copies of proposed plans for above ground facilities and below ground facilities of the Project and proposed equipment haul routes, provided such plans have been prepared for the PSCW. Whitewater Solar shall also provide, upon request, any updated exhibits, after issuance of a CPCN by the PSCW. The Counties may also access electronic copies of Whitewater Solar’s CPCN application, including exhibits and later-filed modifications to such exhibits, on the PSCW’s electronic records filing system in Docket No. 9828-CE-100.
 - b. **Pre-Construction Schedule.** Whitewater Solar will provide the Counties relevant site plans, including the erosion control plan, construction timelines, and other relevant construction information, at least seventy-five (75) days prior to the start of construction on the Project, to allow the Counties an opportunity to review the construction information. To the extent necessary, Whitewater Solar reserves the right to provide amended site plans, construction timelines, and other relevant construction information prior to the start of construction on the Project, which shall be provided to Counties within ten (10) days of completion of such amended site plans, construction timelines, or other relevant construction information. For the avoidance of doubt, the Counties rights under this Section 1(b) shall be limited to the review of construction information only.
 1. Members of the Project’s construction team will attend a pre-

construction meeting with staff from the Counties at a mutually agreeable date not less than forty-five (45) days prior to the start of construction.

- c. Post Construction Schedule. At least sixty (60) days following completion of construction, Whitewater Solar shall meet with the Counties to discuss post-construction items including, but not limited to, necessary post-construction vegetation management, stormwater management, and erosion control planning.
- d. Whitewater Solar shall provide the Counties' staff with copies of the Glare, Sound, Electromagnetic Frequency, and Storm Water studies submitted to the PSCW during the CPCN review process, as well as any other studies which have been completed related to the development of the Project and that have been filed in PSC Docket No. 9828-CE-100. Whitewater Solar may satisfy this requirement by posting such studies to a publicly accessible website dedicated to the Project. The Parties may also access electronic copies of Whitewater Solar's CPCN application, including exhibits and later-filed modifications to such exhibits, via the PSCW's electronic records filing system in Docket No. 9828-CE-100.
- e. The Parties agree that Whitewater Solar and its successors, assigns, contractors, agents, and representatives may use public roads as part of the construction, operation, maintenance and repair of the Project.
- f. Whitewater Solar agrees that it shall seek and obtain all permits from the relevant jurisdiction typically required of others, such as driveway permits and rights-of-way crossing permits. Each County agrees that it will not unreasonably withhold, condition, or delay approval of any permit that may be required for the construction of the project, including, but not limited to, utility right of way crossings, access road encroachments, building permits, and/or electrical permits.
- g. Compliance and Complaint Process.
 - 1. Whitewater Solar shall identify a Project contact to the Counties on its behalf, for compliance and complaints, if any.
 - 2. During construction, the construction site manager of the engineering, procurement, and construction ("EPC") firm selected by Whitewater Solar will be designated as the Project contact under Section (1)(g)(1). above. The selected EPC firm shall be contractually obligated to Whitewater Solar to abide by the applicable permit requirements.
 - 3. After construction completion, Whitewater Solar's full-time operations team will be its Project contact under Section (1)(g)(1). Complaints shall be submitted through the Project website and the Counties will be provided with the operations team's contact information.

2. Project's Use of Haul Routes and Road Repair Obligations.

- a. Whitewater Solar will use commercially reasonable efforts to enter into a Road Use

Agreement (“RUA”) with each County prior to the full mobilization for the construction of the Project to cover any construction-related damage on local roads within the Project area that are designated as “Haul Routes” in Exhibit 2. Such RUAs will be substantially similar in form to the Road Use Agreement in Exhibit 3.

b. Prior to the full mobilization for the construction on the Project, Whitewater Solar, at its expense, shall have signs put in place to identify Haul Routes.

3. **Project’s Drainage Repair Obligations.** If drainage infrastructure or systems located outside the Project boundary, including culverts, are damaged by Whitewater Solar or any party under the control of Whitewater Solar (including, for the avoidance of doubt, any contractor of Whitewater Solar), Whitewater Solar shall cause the restoration of such drainage infrastructure or system to pre-existing condition. “Pre-existing condition” shall mean the flow capacity existing immediately prior to the Project commencing construction. Whitewater Solar is responsible for all expenses related to repairs, relocations, reconfigurations, and replacements of drainage infrastructure and systems that are damaged by Whitewater Solar or any party under the control of Whitewater Solar.

4. **Allocation of Utility Aid Shared Revenues Proceeds Between Local Governments.**

- a. Whitewater Solar is subject to taxation under Chapter 76 of Wisconsin Statutes, which requires payment of a generator license fee.¹ The Utility Aid Shared Revenue program is the program by which the Wisconsin Department of Revenue (“DOR”) distributes some of the revenues collected under the generator licensee fee to counties and municipalities.
- b. Based on the Utility Aid Shared Revenue program, the Parties estimate the Project may generate an estimated \$900,000 in annual revenues for distribution to the Counties and Local Governments, in the aggregate, according to the Utility Aid Shared Revenue formula which compares favorably to the current property tax revenues generated from the land that will be used for the Project.
- c. Despite the increase in County revenues as set forth above, the Parties acknowledge there may be an annual reduction in property tax revenue because the land located in the Primary Project Area, as depicted in the CPCN Application (“Primary Project Area”) will be removed from local property tax rolls because Whitewater Solar is subject to taxation under Chapter 76 of Wisconsin Statutes.
- d. The Utility Aid Shared Revenue program does not distribute revenue to school districts or technical colleges. Since the land used by the Project will be removed from local property taxes because Whitewater Solar is subject to taxation under

¹ The Project will be subject to the generator license fee under Wisconsin Statutes §§ 76.28 and 76.29.

Chapter 76 of Wisconsin Statutes, Whitewater Unified School District (“WUSD”), Madison Area Technical College (“MATC”), and Gateway Technical College (“Gateway”) will see decreases in the amount of property tax revenue they receive. Accordingly, Whitewater Solar hereby agrees to pay certain amounts intended to reflect the portions of property tax that would otherwise have been distributed to WUSD, MATC, and Gateway, directly to WUSD, MATC, and Gateway. The certain amount paid to each entity will be calculated and mutually agreed upon by the Parties prior to commencement of construction on the Project.

- e. If a change in law results in the elimination or reduction of the Utility Aid Shared Revenue program, the elimination or reduction of the generator license fee (under Wis. Stat. § 76.28 and § 76.29), and the land used by the Project is not returned to the applicable taxing jurisdiction’s property tax rolls, which result in tax payments to the Counties in an amount less than what was previously being received through the Utility Aid Shared Revenue program, then Whitewater Solar will compensate the Counties for the difference between the lost property tax revenue and the previous payments received by the Counties, up to the amount of the Project’s prior year’s generator license fee (under Wis. Stat. § 76.28 and § 76.29).
- f. Neither Whitewater Solar nor its direct or indirect owners or affiliates shall take any affirmative action, including lobbying, to directly or indirectly interfere, impede, eliminate, or reduce the Utility Aid Shared Revenue program currently in effect or the amounts paid to the Counties under such program.
- g. In the event that the Project’s in-service date is delayed later than February 29, 2028, and to the extent that such delay creates a documented and material budget shortfall in a given year for a County caused by elimination or reduction of reasonably anticipated payments from the State of Wisconsin under the Utility Aid Shared Revenue program had the Project not experienced the in-service date delay, the County may provide written notice and documentation of the material budget shortfall to Whitewater Solar. Upon receipt of such notice and documentation of the material budget shortfall, Whitewater Solar agrees to compensate the County in an amount sufficient to cover the portion of the documented material budget shortfall (“Governmental Budget Shortfall Payments”) that is attributable to the Project. In no event shall Whitewater Solar be obligated to make Governmental Budget Shortfall Payments described in this Section 4(g) without sufficient documentation being provided to demonstrate the creation of such budget shortfall. Notwithstanding the foregoing, Whitewater Solar shall not be obligated make any future Governmental Budget Shortfall Payments from and after the date upon which (a) Whitewater Solar provides written notice to the County that construction on the Project will not commence, or (b) a change in law results in modification or elimination of the Utility Aid Shared Revenue program.

5. Decommissioning.

- a. Whitewater Solar shall submit a decommissioning plan to the PSCW as part of the CPCN application process (the “Decommissioning Plan”). The Decommissioning Plan shall require Whitewater Solar to, at a minimum, (a) remove, at its expense, all decommissioned Project facilities including, but not limited to, solar arrays and associated facilities to a depth of at least twenty-four (24) inches and properly dismantle all components; (b) restore the land to a condition reasonably similar to pre-existing conditions, which shall include the removal of gravel parking lots and storage yards, de-compacting areas where Project access roads were installed, and de-compacting any other areas of substantial soil compaction. For the avoidance of doubt, to the extent the terms of the Decommissioning Plan or this Section 5 conflict with the terms of an agreement between Whitewater Solar and a landowner, the terms of the individual landowner agreement shall govern.
- b. Assurances in Support of Decommissioning.
 1. The anticipated net estimated cost to decommission the Project noted in the Decommissioning Plan is \$5,665,889.00 (the “Decommissioning Amount”).
 2. Within 30 days after the full mobilization for the start of the Project’s construction, Whitewater Solar shall, at its discretion, deposit in cash, post a bond, or provide a letter of credit, with or to (1) Jefferson County, in an amount equal to [•] percent ([•]%) of the Decommissioning Amount, and (2) Walworth County, in an amount equal to [•] percent ([•]%) of the Decommissioning Amount (together, the “Decommissioning Assurance”), in support of the activities described in the Decommissioning Plan; provided, however, that the amount of the Decommissioning Assurance required to be provided to the Counties shall be reduced by an amount equal to the amount of any security posted by or on behalf of Whitewater Solar with or to any governmental authority or third party as legally required (whether by contract or pursuant to applicable law) that secures the obligation to decommission the Project (“Other Decom Security”). Whitewater Solar shall provide reasonable evidence to the Counties that the Other Decom Security has been provided and secures the obligation to decommission the Project.
 3. Each County shall hold its share of the Decommissioning Assurance on behalf of itself and of the Local Governments located within its respective boundaries, and no separate or additional Decommissioning Assurance shall be required to be deposited with any Local Government. Each County shall provide fifteen (15) days’ written notice to Whitewater Solar in advance of drawing upon such Decommissioning Assurance in support of the activities described in the Decommissioning Plan occurring within that County.
 4. If it is determined by Whitewater Solar that the cost of decommissioning shall exceed the Decommissioning Amount, Whitewater Solar shall increase the amount of the Decommissioning Assurance, in proportion to each County as outlined in Section 5(b)(2), to be equal to the amount of the expected cost of equipment removal minus estimated salvage costs for the

Project.

5. If it is later determined by Whitewater Solar that the cost of decommissioning will be less than the Decommissioning Amount, Whitewater Solar may, at its discretion, reduce the amount of the Decommissioning Assurance, in proportion to each County as outlined in Section 5(b)(2), to an amount not less than the ~~exact~~ cost of equipment removal, minus estimated salvage costs for the Project.
 6. Upon completion of the Decommissioning Plan, the Decommissioning Assurance, to the extent not previously drawn by a County, shall be promptly returned by such County to Whitewater Solar.
 7. Notwithstanding anything herein to the contrary, the obligation of Whitewater Solar to post Decommissioning Assurance shall cease if a regulated public utility operates the Project or acquires the Project from Whitewater Solar. In such event, any Decommissioning Assurance shall be returned by each County to Whitewater Solar promptly after the commencement of any such utility operation or acquisition of the Project from Whitewater Solar, and any and all obligations of Whitewater Solar related to the Decommissioning Assurance shall terminate.
6. **Public Safety and Emergency Medical Services.** The Parties acknowledge that construction of a solar photovoltaic electrical generating facility does not create any unique or especially dangerous environments or situations for local emergency responders. Whitewater Solar will require that all contractors on the Project site during construction shall meet all applicable state, federal, and industry best practice standards for employee and public safety consistent with the size, location and surroundings of the Project. Whitewater Solar intends to request meetings with local emergency response agencies to provide Project and facility familiarization and establish communication channels. Should any aspect of the Project's construction or operations present unfamiliar equipment or situations for local emergency responders, Whitewater Solar will endeavor to arrange for adequate professional training to deal with such concerns.
7. **Setbacks.** Project Setbacks shall be as listed in Exhibit 1 to this Agreement, unless otherwise required by the PSCW.
8. **Sound Impacts.**
- a. The Project will comply with PSCW noise standards set forth in Wis. Admin. Code § PSC 128.14 and Jefferson County sound standards set forth in the Jefferson County Zoning Ordinance for the zoning district where the Project is located, which together include maximum sound levels attributable to the facility during daylight

and nighttime hours.

- b. The Project's inverters and substation, which constitute noise emitting equipment from the solar facility, shall not exceed the PSCW mandated maximum nighttime sound level of 45 dBA, nor the maximum daytime sound level of 50 dBA, at the walls of the noise-sensitive receptors, hereby identified as the single-family residences within proximity of the Project. Additionally, the Project will meet the daytime sound standard thresholds at the Project's boundaries, as set forth in Jefferson County's Zoning Ordinance, currently in effect.
 - c. Construction Hours. Hours of construction will be between 7:00 a.m. and 7:00 p.m., Monday through Saturday, and between 10:00 a.m. and 7:00 p.m. on Sunday.
9. **Equipment Height.** The height of the Project's equipment shall be no higher than fourteen (14) feet, with the exception of the Project substation and any required overhead electrical lines.
10. **Vegetation Management Plan.** The Parties agree that Whitewater Solar will hire a regionally qualified consultant to create a Vegetation Management Plan for the construction and operation of the Project. Where commercially reasonable, and as approved by the PSCW, the Project will utilize regionally appropriate plants and grasses across the Project's developed area and incorporate pollinator habitat. During Project operation, Whitewater Solar will spray, mow, and otherwise maintain all developed acreage inside the fence, subject to PSCW approval of such activities in the Vegetation Management Plan.
11. **Vegetative Buffer.**
- a. Whitewater Solar will attempt to work with non-participating landowners adjacent to the Project that do not already have sufficient natural vegetative screening that reasonably obscures the view of the Project to develop a landscaping plan prior to the commencement of construction. Non-participating landowners adjacent to the Project will have the ability to indicate a preference for Whitewater Solar to install one of the following: (A) trees, (B) shrubs, (C) trees and shrubs, or (D) nothing. Under no circumstances shall any vegetative screening cast shadows on the Project's photovoltaic cell panels. If adjacent non-participating landowners decline to indicate a landscaping preference, Whitewater Solar may, at its option, install (A) trees, (B) shrubs, (C) trees and shrubs, or (D) nothing. The exact species of trees and shrubs installed will be determined based on coordination with a landscaping company selected at Whitewater Solar's sole discretion and subject to availability at the time of procurement/planting.
 - b. Whitewater Solar shall reasonably maintain, in its discretion, areas owned or controlled by Whitewater Solar between the Project's fence line and adjoining property boundary lines.

- c. Whitewater Solar agrees to create and maintain an appropriate vegetative buffer designed to prevent or minimize erosion around drainage ditches at a distance required by the PSCW or the appropriate state regulatory authority if waters are deemed “navigable” by the PSCW.

12. Fencing.

- a. Whitewater Solar shall install deer fencing around the solar equipment at the height of seven (7) feet or a height mandated by the PSCW to mitigate changes to the aesthetics of agricultural landscape and to prevent larger animals from gaining access to solar equipment. In the event of a conflict between a height of seven (7) feet or a height mandated by the PSCW, the height mandated by the PSCW shall control.
- b. The fencing specified for the Project will have openings large enough to allow the safe passage of small mammals.
- c. The Project shall include areas where larger wildlife such as deer will have crossings or passage at locations where wildlife trails are located, along stream and drainage corridors, and at other locations as needed. The DNR Wildlife Biologist should be contacted to provide guidance on locations and a plan shall be provided to the Counties before construction of any fencing.
- d. The Project’s substation fence may utilize chain link and barbed wire, as required by electrical code.
- e. No fence shall cross a “navigable” waterway.
- f. Impairments to fencing that are aesthetically unpleasing shall be remedied within two (2) weeks of written notification to Whitewater Solar by the County within which such fencing section is located. In the event leaning or tilting of the fencing occurs that exceeds plus or minus ten (10) degrees of perpendicular, such fencing will be corrected by Whitewater Solar back to perpendicular within two (2) weeks of receiving written notice on the issue from a County within which such fencing section is located.

13. Dust Control. Whitewater Solar will use commercially reasonable efforts to reduce the creation of dust throughout the construction process. Dust-related complaints and disputes shall be handled in accordance with the process described in Section 26 of this Agreement.

14. Visual Considerations. The Project’s facilities shall not be used for any type of advertising. Whitewater Solar may erect and maintain a single project identification sign. The Project shall be minimally lighted so as not to disturb neighboring properties, provided,

however, reasonably necessary lighting to provide safety and security of facilities shall be allowed. Whitewater Solar will provide the Counties with a description of permanent Project lighting plans when available. Whitewater Solar shall maintain all facilities in a manner to preserve the aesthetics of all facilities including, but not limited to, not allowing equipment or fencing to deteriorate or remain in a state of disrepair within view of the public or adjoining landowners.

15. **Topsoil Disturbance and Preservation.** The Project will not remove material amounts of topsoil from the Project area. Proposed site grading shall be conducted in a manner which ensures that topsoil is adequately preserved and retained. For the avoidance of doubt, topsoil may be removed for access roads, substations, and permanent parking areas, provided however, that topsoil removed from these areas will remain on site.
16. **Grading.** Upon request, prior to the full mobilization for the construction of the Project, Whitewater Solar will provide copies of all grading plans to the Counties.
17. **Phasing.** The Parties acknowledge that the construction of the Project may take place through one or more phases at Whitewater Solar's election. In the event Whitewater Solar elects to construct the Project in phases, the obligations of Whitewater Solar hereunder will, to the extent applicable, relate only to the respective phase of the Project then being undertaken by Whitewater Solar.
18. **Snowmobile Paths.** Whitewater Solar and the Counties agree to meet prior to commencement of construction regarding the location of snowmobile paths within the Project area. Whitewater Solar also agrees to communicate and coordinate with snowmobile clubs that have chapters within the Project area prior to commencement of construction.
19. **Assignment of Interest.** Whitewater Solar shall have the sole and exclusive right to sell, assign, or lease any or all portions of the Project or interests in Whitewater Solar to any non-party entity at any time without notice to the other Parties. In such event, such non-party entity shall, with Whitewater Solar or, in the event of total sale, assignment or lease, the new owner of the Property shall, have the same rights and obligations as Whitewater Solar as set forth in this Agreement. Whitewater Solar, its successors or assigns, shall, at all times and at its sole expense, maintain the Project in good condition and repair. Whitewater Solar shall also have the sole and exclusive right (without any consent from the other Parties required) to collaterally assign its interest in this Agreement to any parties providing debt, equity or other financing for the Project to Whitewater Solar or any of its affiliates. For the avoidance of doubt, no direct or indirect change in control of the ownership interests of Whitewater Solar, LLC, or any sale of direct or indirect ownership interests in the Whitewater Solar, LLC (including any tax equity investment or passive investment) shall constitute an assignment requiring the consent of any of the other Parties under this Agreement. Whitewater Solar shall notify the Counties of any and all proposed changes in the direct owner or substantial operation of the Project. Whitewater Solar will attempt to schedule introductory meetings between the County and any future owner.

20. **Cooperation.** Whitewater Solar and the Counties agree to communicate and cooperate in good faith concerning the safe construction and operation of the Project and preventing or correcting any materially adverse conditions that may be created by the Project. Whitewater Solar and the Counties agree that Whitewater Solar and the appropriate offices within each County shall meet prior to commencement of construction to communicate on the timing of construction and the use of emergency services, if needed.
21. **Indemnification.** Whitewater Solar agrees to defend, indemnify, and hold harmless the Counties and their supervisors, trustees, administrators, employees, and representatives (collectively the “Indemnified Parties”) against any and all losses, damages, claims, expenses, including reasonable attorneys’ fees, and liabilities for physical damage to the property of such County and for physical injury to any person, to the extent caused by activities or operations of Whitewater Solar, its agents and employees, for the performance or non-performance of its duties pursuant to this Agreement except to the extent such physical damage to property or physical injury to persons is caused by the negligence or intentional misconduct of the County, or its supervisors, trustees, administrators, employees, or representatives. This indemnification obligation shall survive the termination of this Agreement.
22. **Insurance.** Whitewater Solar shall at all times during construction and its operation of the Project carry Commercial General Liability insurance with a minimum liability of \$5,000,000 per occurrence, and Automobile Liability insurance with a minimum liability limit of \$1,000,000 per occurrence, or, Whitewater Solar, if a qualified self-insured in the State of Wisconsin, shall maintain not less than \$5,000,000 of claims-first-made excess general liability insurance on an occurrence basis over its self-insured retention that may change from time to time. Such excess insurance shall include automobile liability. Certificates of insurance will be provided to the Counties upon written request.
23. **Compliance with Laws.** Whitewater Solar shall at all times comply in all material respects with all federal, state and local laws, statutes, ordinances, rules, regulations, judgments, and other valid orders of any government authority with respect to its activities associated with the Project and shall obtain all material permits, licenses, and orders required to conduct any and all such activities.
24. **Entire Agreement.** This Agreement, including all Exhibits and other documents and agreements referenced herein, constitutes the Entire Agreement among the parties hereto in respect to the Project. However, this Agreement shall be deemed and read to include and incorporate all of the Exhibits hereto and any related approvals of a County. In the event of a conflict between this Agreement, any related approvals by a County, or the PSCW, the PSCW’s requirements shall be deemed controlling. No modification, waiver, amendment, or change of this Agreement shall be valid unless the same is in writing and signed by the Parties.
25. **Relevant Law.** Any and all disputes arising under this Agreement and/or relating to the actual development and/or construction of the Project shall be resolved pursuant to the laws

of the State of Wisconsin.

26. **Disputes.** Whitewater Solar will have sixty (60) days from the time in which a County notifies it in writing of any dispute related to this Agreement to (1) make a determination of its validity, and if so determined to be valid, (2) provide a plan in which to reasonably remedy such complaint. In the event such a dispute cannot be resolved after steps (1) or (2) above, the aggrieved County shall provide written notice of said dispute to Whitewater Solar within fifteen (15) days after the occurrence of steps (1) or (2) (a “Notice of Dispute”). The Notice of Dispute shall include a description of the nature of the dispute and the remedy sought by the County. The Parties shall endeavor to resolve the dispute by mediation with a mediator mutually acceptable to the Parties. The administration of the mediation shall be as mutually agreed by the Parties. The mediation shall be convened within thirty (30) days, or as soon thereafter as possible, of the issuance of a Notice of Dispute. The costs of the mediator shall be equally shared by the Parties. All disputes which are not resolved by good faith discussions or mediation shall be resolved by arbitration with a single arbitrator and in a venue mutually acceptable to the Parties. If the Parties cannot agree on an arbitrator, either party may petition either the Jefferson County Circuit Court or the Walworth County Circuit Court for appointment of an arbitrator. Such arbitration shall be in accordance with Wis. Stat. Chapter 788 (Arbitration) in effect at the time of the dispute.
27. **Notices.** Notices, requests, demands, and other communications shall be sent to the following addresses:

FOR WHITEWATER SOLAR LLC:

NAME:

TITLE:

[ADDRESS]:

FOR JEFFERSON COUNTY:

NAME:

TITLE:

[ADDRESS]:

FOR WALWORTH COUNTY:

NAME:

TITLE:

[ADDRESS]:

All notices shall be in writing. Any notice shall be deemed to be sufficiently given (i) on the

date, if delivered in person; (ii) five (5) days after being sent by United States registered or certified mail, postage prepaid, return receipt requested; or (iii) on the next business day if sent by overnight delivery service (*e.g.* Federal Express) to the notified Party at its address set forth above. These addresses shall remain in effect unless another address is substituted by written notice.

Notices may be also sent via email transmission to the email addresses provided below, however, notice sent via email shall be followed by notice delivered by personal service or by registered or certified mail, return receipt requested, or by overnight delivery.

FOR WHITEWATER SOLAR LLC:

NAME: Drew Vielbig

TITLE: Project Manager

EMAIL: drew@rangerpower.com

FOR JEFFERSON COUNTY:

NAME:

TITLE:

EMAIL:

FOR WALWORTH COUNTY:

NAME:

TITLE:

EMAIL:

EXECUTION PAGE ONLY

IN WITNESS WHEREOF, the parties to this Agreement have caused this instrument to be signed and sealed by duly authorized representative of Whitewater Solar, LLC, this ____ day of ____, 2025.

WHITEWATER SOLAR LLC:

By: _____

Name: _____

Title: _____

EXECUTION PAGE ONLY

IN WITNESS WHEREOF, the parties to this Agreement have caused this instrument to be signed and sealed by duly authorized representative of Jefferson County, this _____ day of _____, 2025.

JEFFERSON COUNTY:

By: _____

Name: _____

Title: _____

EXECUTION PAGE ONLY

IN WITNESS WHEREOF, the parties to this Agreement have caused this instrument to be signed and sealed by duly authorized representative of Walworth County, this _____ day of _____, 2025.

WALWORTH COUNTY:

By: _____

Name: _____

Title: _____

EXHIBIT 1
Whitewater Solar Setback Table

Setback/Constraint Description	Setback/Constraint Value
Residences	175-foot setback from building edge of a habitable Structure to PV arrays or inverters; excludes access roads and fences)
Non-participating Property Lines	50 feet
Public Road ROW - Walworth County	<p>State and Federal highway (not including freeways): 85 feet County Road: 65 feet Town road: 50 feet Subdivision road: 25 feet</p> <p>Fence: No fence shall be permitted in any district above the height of two and one-half feet above the plane through the mean centerline roadway grades within the triangular space formed by any two existing or proposed intersection street or alley right-of-way lines and a line joining points on such lines located 50 feet from their point of intersection.</p>
Public Road ROW - Jefferson County	<p>Class A: 100-foot setback from edge of ROW, or 200-foot setback from roadway centerline, whichever is greater. Class B: 70-foot setback from edge of ROW, or 140-foot setback from roadway centerline, whichever is greater. Class C: 50-foot setback from edge of ROW, or 110-foot setback from roadway centerline, whichever is greater. Class D: 50-foot setback from edge of ROW, or 85-foot setback from roadway centerline, whichever is greater. Class E: 30-foot setback from edge of ROW, or 63-foot setback from roadway centerline, whichever is greater.</p>
Navigable Waterways	75 feet
Non-Navigable Waterways	20 feet
Wetlands	75 feet
FEMA floodplain	35 feet

EXHIBIT 2
Haul Routes

[Insert list of haul routes]

EXHIBIT 3
Form of Road Use Agreement

32033626.5