

**Jefferson County Land & Water Conservation Committee Agenda**  
***"Working Together to Protect & Enhance the Environment"***

**Jefferson County Courthouse ~ 311 S Center Ave, County Board Room - C2063 ~ Jefferson, WI 53549**

**Wednesday, July 16, 2025 @ 8:30am**

**[Join the meeting now](#)**

Meeting ID: 284 921 490 541 2 - Passcode: wx2737Jk

**Committee Members: Meg Turville-Heitz (Chair), Matt Foelker (Vice-Chair) (UW), Margaret Burlingham (PACE), Walt Christensen, Elizabeth Hafften (UW), Cassie Richardson, and Scott Schultz (Ag)**

1. Call to Order
2. Roll Call (Establish a Quorum)
3. Certification of Compliance with the Open Meetings Law
4. Review of the Agenda
5. Approval of the June 18, 2025 Meeting Minutes
6. Public Comment (members of the public who wish to address the Committee on specific agenda items must register their request at this time)
7. Communications
  - Department of Agriculture, Trade & Consumer Protection (DATCP) Report
8. Discussion on Natural Resources Conservation Service (NRCS) Report
9. Discussion on Departmental Updates
10. Discussion on County Owned Farmland: Compaction, Drainage, Future Farming and Vegetation, and Potter's Field Access
11. Discussion on Manure Complaint Report
12. Discussion on Southern Area Association Tour
13. Discussion and Possible Action on Joint Development Agreement for Whitewater Solar Project
14. Discussion on Producer-Led Groups: Jefferson County Soil Builders & Rock River Regenerative Graziers
15. Discussion and Possible Action on Notices of Noncompliance - Farmland Preservation Program (FPP)
16. Discussion and Possible Action on Cancellation of Notices of Noncompliance - FPP
17. Discussion and Possible Action on Purchase of Agriculture Conservation Easement (PACE) Applications & Baseline Documentation
18. Discussion on Purchase of Agricultural Conservation Easement Program Overview, Ranking and Fees
19. Discussion and Possible Action on 2026 Departmental Fees
20. Discussion on 2026 Department Budget
21. Review of the Monthly Financial Report
22. Discussion on Items for the Next Agenda
  - Next Scheduled Meeting August 20, 2025 @ 8:30am in Room C2063
23. Adjournment

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 accommodation for attendance at this meeting should contact the County Administrator 24 hours prior to the meeting at (920) 674-7101 so appropriate arrangements can be made.

# Land and Water Conservation Committee Minutes

## June 18, 2025

### 1. Call to Order:

The monthly meeting was called to order by Meg Turville-Heitz at 8:30am. Committee Members Meg Turville-Heitz (Chair), Matt Foelker (UW) (Vice-Chair), Margaret Burlingham (PACE), Walt Christensen, Cassie Richardson (via Teams), and Scott Schultz (Ag), were present. Also in attendance were Kim Liakopoulos, Land & Water Conservation Department (LWCD); Michael Luckey, County Administrator; Danielle Thompson, County Corporation Counsel; and Zach Thayer, Natural Resource Conservation Service (NRCS). Elizabeth Hafften (UW) was absent.

- Others in Attendance: Anita Martin, Sue Marx

### 2. Roll Call (Establish a Quorum):

A quorum was established.

### 3. Certification of Compliance with the Open Meetings Law:

It was determined that the committee was in compliance with the Open Meetings Law.

### 4. Review of the Agenda:

The agenda was reviewed by the committee members. No changes were proposed.

### 5. Approval of the May 21, 2025 Meeting Minutes:

Christensen made a motion to approve the May 21, 2025 meeting minutes as written, Foelker seconded. Motion passed 6/0.

### 6. Public Comment:

There were no comments.

### 7. Communications:

- Department of Agriculture, Trade & Consumer Protection (DATCP) Report.

### 8. Natural Resources Conservation Service (NRCS) Report:

Thayer said three staff members are back in the office from remote work. No information has been given on staff reduction at this time. Conservation Stewardship Program (CSP), Conservation Reserve Program (CRP), and Conservation Reserve Enhancement Program (CREP) signups are available. Environmental Quality Incentives Program (EQIP) signup deadline is October 31<sup>st</sup>.

### 9. Discussion on Departmental Updates:

Updates were unavailable.

### 10. Discussion on County Conservation Funding in State Budget:

The committee discussed the conservation funding information provided by WI Land+Water.

**11. Discussion on 2024-2025 Tree and Shrub Sale:**

Liakopoulos went over the report, answered committee questions, and discussed the 2026 sale.

**12. Discussion on Southern Area Association Tour:**

The tour locations have been determined.

**13. Discussion on Producer-Led Groups: Jefferson County Soil Builders (JCSB) & Rock River Regenerative Graziers (R3G):** Schultz said JCSB's field day, 6/5/2025, was very well attended. R3G will host a meeting within the next few weeks. Schultz is now a R3G forage consultant.

**14. Discussion and Possible Action on Notices of Noncompliance - Farmland Preservation Program (FPP):**

There were no notices.

**15. Discussion and Possible Action on Cancellation of Notices of Noncompliance - FPP:**

There were no cancellations.

**16. Discussion and Possible Action on Purchase of Agriculture Conservation Easement (PACE) Applications & Baseline Documentation:** The landowner is making progress. Burlingham spoke about the award Jefferson County received for the PACE program. Burlingham mentioned that Gathering Waters would be interested in coming to an LWCC meeting to discuss PACE and possible partnership opportunities.

**17. Review of the Monthly Financial Report:**

The most recent statement of revenues and expenditures was distributed.

**18. Discussion on Items for the Next Agenda:**

Possible agenda items include:

- **Next Scheduled Meeting:** July 16, 2025 at 8:30am in Room C2063

**19. Adjournment:**

Schultz made a motion to adjourn at 8:45am, Foelker seconded. Motion passed 6/0.



# Land & Water Monthly Newsletter

BUREAU OF LAND AND WATER RESOURCES

Wisconsin Department of Agriculture,  
Trade and Consumer Protection

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July 2025

## Nutrient Management Updates

- **NEW! – SnapPlus V3 Summer Trainings.** One in-person training option remains still remains on July 15 in Eau Claire! We will also be hosting two webinars in July. For registration information, visit DATCP's [Nutrient Management Trainings website](#).
- The 2024 Annual Nutrient Management report is now available here: [2024 NM Update Report](#). The 2025 annual NM survey and calculator will be coming out later this summer, along with an office hour.
- Nutrient Management Regional Meeting dates and locations have been set for the end of August beginning of September. Registration is free and a light lunch will be provided by WI CCA Board. More information and registration can be found here: [NPM Regional Meetings](#).

## Conservation Engineering

- We will be posting our Northwest Area Technician (Environmental Specialist) position soon. If you are interested, please check [WiscJobs](#) this month. We will also share this posting via the Land+Water ListServ and on Land+Water website when available.
- The last Hydrologic Restoration field training location and information is listed below. This is the last training in the Hydrology Fundamentals series of trainings that are being offered through an EPA grant received by DATCP and in collaboration with Wisconsin Wetlands Association. Registration is limited to 30 participants, so sign up soon! Additional details on the training and registration can be found at the link below:
  - Little Plover River Watershed (Portage County)  
July 17  
9:30 a.m.-3:30 p.m.  
Stevens Point  
[Register here](#) by July 14

## DATCP Drainage Program

- The Wisconsin Association of Drainage Boards (WADB), in cooperation with DATCP, has scheduled four statewide outreach meetings. The purpose of the meetings is to engage the drainage community as well as landowners, drainage boards, and county officials; and to provide information on drainage districts and the implementation of Wisconsin drainage law. These meetings will provide affected stakeholders the opportunity to share their concerns and help develop statewide policy. All meetings will be held from 1-3:30 p.m. at the following locations:
  - **Columbia County**  
Tuesday, July 22, 2025  
Columbia Law Enforcement Center

John Roche Community Room  
711 East Cook St.  
Portage, WI

- **Portage County**  
Thursday, August 21, 2025  
Town of Buena Vista Town Hall  
6684 County Road BB  
Bancroft, WI
- **Outagamie County**  
Wednesday, September 17, 2025  
Town of Center Town Hall  
N3990 State Road 47  
Appleton, WI
- **Racine County**  
Wednesday, October 22, 2025  
Racine County, Ives Grove Complex Auditorium  
14200 Washington Ave.  
Sturtevant, WI
- All activities within drainage districts are managed and administered by a county drainage board. Contact information can be found on the [Drainage Program website](#) or by contacting Barton T. Chapman, P.E., Drainage Program Manager, at [Barton.Chapman@Wisconsin.gov](mailto:Barton.Chapman@Wisconsin.gov).

#### **Land and Water Conservation Board - LWRM Plans**

- At the August 5, 2025 LWCB meeting, Door and Iron counties will present LWRM plan five-year reviews to the board. Oconto County will present a plan revision.
- On September 2, 2025, the LWCB Advisory Committee on Research will convene on [Teams](#) at 9 a.m.

#### **Farmland Preservation (FP) Program and Agricultural Enterprise Areas (AEA)**

- We are currently accepting petitions for the 2025 Agricultural Enterprise Area program until August 1, 2025. Due to the large volume of interest in petitioning this year, we are asking all potential 2025 AEA petitions submit a draft petition narrative by July 1, 2025 for a pre-submission review. If you are interested in petitioning for an AEA during this petition cycle, please contact Wednesday Coye at [wednesday.coye@wisconsin.gov](mailto:wednesday.coye@wisconsin.gov) to review the petition process and schedule your petitioner interview. For more information on the AEA petition process, including application materials and examples of successful petitions, visit the [Petitioning for AEA Designation](#) webpage.
- DATCP's [Farmland Preservation Tax Credits](#) webpage has been updated with additional information to help landowners and tax preparers choose the correct tax schedule when filing for an FP tax credit. If you receive any questions from landowners or tax preparers regarding questions related to tax credit claims or tax credit denials, please contact Wednesday Coye at [wednesday.coye@wisconsin.gov](mailto:wednesday.coye@wisconsin.gov). Landowners who have received a denial letter have a limited amount of time to file an appeal with Department of Revenue; timely action is critical.

#### **Soil Health Program**

- **REMINDER: Soil Health User Group** – It has been a year since ATCP 50 was updated - what have you discovered? How do you evaluate soil health? Does your office have a Soil Health kit? If so, how do you use these kits? There's a growing interest in soil health benefits, and these kits are a great tool to evaluate

changes to soil health with the implementation of conservation practices. DATCP is looking for feedback on how we can better support soil health initiatives. Please contact Randy Zogbaum at [randalll.zogbaum@wisconsin.gov](mailto:randalll.zogbaum@wisconsin.gov) if you have any feedback to share and/or would be interested in participating in a Soil Health User Group.

- **REMINDER – Soil Health Training!** Randy can provide or help develop training at any length or format for the summer field season. Below are three suggested learning objectives for soil health trainings. Contact Randy Zogbaum if you would like custom trainings to meet specific needs. Randy is also available if you have questions regarding the online trainings or the soil health program, email Randy at [randalll.zogbaum@wisconsin.gov](mailto:randalll.zogbaum@wisconsin.gov).
  - **Learning objective 1** is to discuss what soil health is (and isn't) by defining some basic vocabulary and concepts.
  - **Learning objective 2** is to demonstrate how to assess and monitor changes and improvements in soil health on Wisconsin Farms.
  - **Learning objective 3** is to demonstrate how soil health systems can be implemented on Wisconsin farms.

### **Conservation Reserve Enhancement Program (CREP)**

- CREP Enrollment Update FFY2025  
Despite a shortened enrollment period this May, we still saw quite a bit of enrollment in CREP with over 100 contracts totaling almost 900 acres! Great work to all of you who reached out to landowners to let them know about their opportunity to enroll this year. FSA offices are continuing to accept offers for CREP to be considered for a potential future enrollment period. While you are working with landowners and producers this summer, please continue to let those with land that could benefit from CREP conservation practices know about the program and direct them to contact the local FSA office to get the process started ASAP. Also, please know that authority for CREP under the current Farm Bill ends on September 30, 2025 and there is no guarantee the next Farm Bill will continue CREP or its current provisions.
- CREP Monitoring LTE Assistance with Mackenzie  
Mackenzie Shanahan has rejoining DATCP as the CREP LTE this summer to focus on assisting LCDs with completing CREP easement site visits and record keeping. Site visits are essential for benchmarking the status of the conservation practice and identifying and communicating to landowners about issues on the site prior to them becoming severe. Over the past four years, many counties have taken advantage of the assistance offered by the CREP interns and Mackenzie is once again eager to assist. Please feel free to reach out to Mackenzie ([mackenzie.shanahan@wisconsin.gov](mailto:mackenzie.shanahan@wisconsin.gov)) via email to schedule times to visit easements in your county.

### **Soil and Water Resources Management (SWRM) Grants**

- Kim Carlson retired in June after 39 years of state service. Please direct all SWRM questions to the [DATCPSWRM@wisconsin.gov](mailto:DATCPSWRM@wisconsin.gov) email inbox and Hailey or Susan will help.
- The 2025 SWRM Master Contract for each county was emailed May 13. The contract must be signed by the authorized county signatory and emailed to DATCP. The DATCP administrator will sign the contract, and the fully executed contract will be sent to the county. Only after the contract is fully executed may payments be processed.
- FY2026 budget numbers are not yet available as we are waiting for the state budget process to conclude. We understand that you need numbers for your planning as well. SWRM staff suggests using your 2024 award numbers.
- **NEW FORMS REQUIRED!** Many of the SWRM forms have been updated with new content and new numbers. Please refer to [Section 3 of the SWRM Grant Resources](#) webpage to access these forms.

## **Rules**

- A Scope Statement for ATCP 52 Permanent Rule related to Producer-Led Watershed Protection Grants general rule cleanup, and the incorporation of the Commercial Nitrogen Optimization Pilot Program and Crop Insurance Premium Rebates for Planting Cover Crops Program is open: [SS 046-24](#).
- **Emergency Rulemaking** is also underway for providing [Crop Insurance Premium Rebates for Planting Cover Crops](#) and [Commercial Nitrogen Optimization Pilot Program](#) to administer the programs until a permanent rule is in effect.



**Log of Manure Complaints received by Land and Water Conservation Department**

Date of Complaint	Complaint/Issue	Farm	Town	DNR involved? (Y/N)	LWCD Inspection Date	Compliant?	Notes
1/18/2025	DNR Spill hotline received call of rupture in manure tank.	Sugar River Genetics	Palmyra	Y	1/20/2025	N	Staff received complaint and went out on 1/20 to view from the road. Could see overtopping manure and frozen manure from a rupture. DNR staff contacted landowner and DNR and LWCD conducted on-site visit on 1/22. Could see frozen manure still on side of tank and on the ground. A few hundred gallons. Staff could see some holes plugged by rubber stoppers. Preference is for tank to be emptied and repaired, before more problems arise. DNR will contact landowner about cleanup. On 2/6 the Town Chairman came to office and stated there has been no cleanup. Staff and DATCP Engineers met at the site with a representative of the farm in May. Options for repair and abandonment were discussed and owner is determining how he will proceed.
8/13/2024	Concern about manure runoff onto neighbor's residential yard.	Stuart White	City of Watertown	N	8/13/2024	Y	Staff performed site visit and didn't see any evidence of manure leaving the animal lot to the residential property. Staff gave guidance related to stormwater management on the residential lot.
7/23/2024	DNR Spill hotline received a call concerning an overtopping manure tank. DNR asked LWCD to verify.	Sugar River Genetics	Palmyra	Y	7/23/2024	N	Staff sent pictures and discussed issue with DNR. DNR contacted the farm. Staff and DNR visited the site with the owner on 8/19. Discussed situation that led to over topping and what could be done to prevent the situation in the future. The storage was pumped shortly after incident.
6/6/2024	Manure and sediment leaving field onto neighbors land	Joseph Matenaer	Jefferson	N	6/6/2024	N	Manure and sediment was observed running off onto the neighbors property. There was not a near-by water quality concern. A letter was sent to landowner detailing compliance issue and the need for better residue management. Staff have driven by site multiple times and have not noted any issues.
6/6/2024	Worried about animal waste runoff onto property from neighboring cattle	JCSM Properties LLC	Hebron	N	6/7/2024	Y	LWCD received call about potential animal waste runoff. A site visit was done and no manure runoff was found. LWCD staff referred the issue to the Zoning Department because site has more animals than allowed on the size of the lot.
5/31/2024	Manure runoff into neighbor's hillside and eventually down to road ditch	Seeger Bos LLC	Oakland	Y	5/31/2024	N	Received call about smelly water in ditch. LWCD staff performed site visit and found manure was coming down hillside from field above and getting into road ditch. LWCD contacted DNR Warden and landowner. Landowner cleaned up manure.
4/18/2024	Manure Stack In WQMA	Suzanne Wilpolt	Oakland	N	4/23/2024	N	Received anonymous complaint about manure stack. Found to be in WQMA. Letter sent requesting the manure be spread or moved. Staff talked with landowner. They have moved part of the pile but a fire on their farm plus wet conditions has delayed completion of the job. Staff is in contact with landowner.
12/28/2023	Chicken manure headland stack in Town of Concord	S&R Egg	Concord	Y	12/29/2023	Y	Received a call asking about piles of S&R Egg manure on fields. LWCD staff investigated. Piles looked like a few truckloads, on high ground. Fields are included in NMP. Communicated with DNR and farm: waste is compost and was sold to someone else. It was supposed to be spread but mechanical issues/weather prohibited. Compost is considered "amended soil" so it is allowed to be stacked.
11/14/2023	Chicken manure headland stack along Hwy 89	?????	Lake Mills	N	11/14/2023	Y	It was Lime, not manure.



[illegible]

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.<sup>1</sup> 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

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<sup>1</sup> 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

## ***Benefits to protecting your agricultural and conservation land:***

PACE, in collaboration with NRCS and Jefferson County, offers monetary payment to retire any development rights (land splits).

Farmers and landowners can receive tax benefits.

Permanently protect important farmland while keeping the land held in private ownership and on local tax rolls.

Easements can be tailored to meet the needs of individual farmers and unique properties.

## ***Jefferson County PACE Accomplishments:***

Since 2007, 1,122 acres have been permanently protected through the Jefferson County's PACE Program.

5 Donated Easements = 248 acres

5 Purchased Easements = 874 acres



## ***Agricultural Impact in Jefferson County:***

In Jefferson County, 62% or 221,355 acres are in agriculture.

Agriculture contributes \$2 billion to Jefferson County's economy with over \$305 million in agriculture product sales.

Over 7,000 people are employed through agriculture in Jefferson County.

Of the 1,098 farms in the County, 96% of farms are family owned and operated.

## ***Partners***

- Jefferson County Land and Water Conservation Department
- American Farmland Trust
- USDA- Natural Resources Conservation Service (NRCS)

The Jefferson County Land & Water Conservation Department (LWCD) is charged with administering the voluntary PACE program created by the County Board in 2007. The LWCD seeks to permanently protect high quality farmland and working farms through donated and purchased agricultural conservation easements on privately-owned land.

Jefferson County LWCD  
311 S Center Ave. Room C1050  
Jefferson, WI 53549  
(920) 674-7110  
[www.jeffersoncountywi.gov](http://www.jeffersoncountywi.gov)

## ***PACE***

## ***Purchase of Agricultural Conservation Easements***



## ***My Actions and My Impact For Our Future***



Working to protect and preserve the rural character and economy of Jefferson County through purchased and donated agricultural conservation easements.

Jefferson County Land and Water Conservation Department  
(920) 674-7110



## ***What is an easement?***

An easement is a voluntary and permanent legal agreement between a landowner and a land trust or government agency that permanently limits uses of the land in order to protect its agricultural or conservation values. It allows landowners to continue to own, operate, and sell their land.

## ***What is the motivation behind most easements?***

The primary motivation to pursuing an easement is the landowner's love for the land and a wish to see their land protected from development, being subdivided, and remain as farmland or natural areas for future generations. Additionally, the tax benefits and cash value of conserving land can be substantial and add value for those deciding to participate in a land protection program.

Leaving a priceless legacy can benefit both the land and the landowner.



## ***How are easements designed?***

Each easement is designed to reflect landowner's individual needs and wishes for their land. Conservation easements offer great flexibility. An easement may apply to all or a portion of the property, and does not require public access.

## ***What land limits are established?***

Landowners retain the right to own and sell eased property, but the easement restrictions will always remain with the property and attached to the land title and deed. When you sell or donate a conservation easement, you retain the right to farm the land. Essentially, you sell or donate the right to subdivide residential lots, while retaining the right to grow crops. Future owners will also be bound by the easement's terms. The easement primarily protects the farmland from residential development.



## ***Who manages the easement?***

Jefferson County is responsible for ensuring that the easement's terms are followed and the agricultural and conservation values are being considered with land practices through annual monitoring.

## ***Can I Donate an Easement?***

Easements can be donated. Financial advice should be obtained to consider an individual's situations and determine available tax breaks.

## ***How do I participate?***

Those interested in donated or purchased easements through PACE should speak with a county representative and also consult legal and financial advice. For more information and/or an application, contact the Jefferson County Land & Water Conservation Department.

(920) 674-7110

[www.jeffersoncountywi.gov](http://www.jeffersoncountywi.gov)





# Purchase of Agricultural Conservation Easement Program Overview



The Purchase of Agricultural Conservation Easement (PACE) Program permanently protects working farms from non-agricultural development through purchase or donation of development rights. The program was started in 2007 in Jefferson County and is administered by the Land and Water Conservation Department (LWCD).

## Program Overview

- Eligible property:
  - Contained in a farmland preservation area designated in the Jefferson County Agricultural Preservation and Land Use Plan.
  - Farmland has an approved conservation plan and follows soil and water conservation standards.
  - Must have at least one unused development right (also known as a “split”).
  - At least 50% of the acreage must be tillable land currently in agricultural production.
  - At least 50% of the land must be comprised of prime soils.
- Landowners decide what land to include in an easement, and the number of splits they will retire (there must be at least one).
- LWCD works with property owners on required paperwork.
- Title search is required as part of paperwork submitted to the Natural Resources Conservation Service (NRCS).
- NRCS review and approval of paperwork and determines if they will accept the application for 50% federal funding for purchase of easement. This can take one year or more.
- Appraisals that determine final easement costs are obtained later in the process because they are usually only valid for one year depending on the program.
- County Board approves resolution on purchase of easement.
- LWCD, with review by the Corporation Counsel, completes the deed and terms of easement.
- Once NRCS approves all materials, a closing date is set with the title company, the easement is purchased, and the deed is recorded at the courthouse.
- Every year LWCD conducts monitoring of every easement to ensure current land-uses fit within deed restrictions. Reports are sent to the landowners and NRCS.
  - Communication between the landowner and LWCD is expected to inquire about land-use changes that may conflict with deed restrictions (e.g. barn additions, additional impervious surface, livestock management, conservation practices, available cost-sharing)

### **Benefits of PACE to Landowners**

- Landowners retain ownership of all lands.
- Payment to landowners for the easement: 50% of total purchase cost comes from NRCS, and up to 25% of total purchase cost comes from Jefferson County (Jefferson Co. contributes 0-25% of easement purchase depending on current available funding and landowner's donation).
  - These funds can help farmers make additional investments in their business and ease transfer of their farm to the next generation.
- Tax benefits for landowner because they "donate" (forgo) at least 25% of the total easement price and can be considered a "charitable donation."
- Permanently protects prime agricultural farmland.
- Protects natural resources found on site and helps protect adjacent natural areas.
- Easements are tailored to each landowner's needs.
- Keeps farmland affordable for new farmers and those who want to expand their operations.

### **Benefits of PACE to Jefferson County**

- Accomplishes several goals in the Jefferson County Comprehensive Plan and Agricultural Preservation and Land Use Plan including:
  - Preserve and enhance the county's rural character.
  - Guide and manage development patterns which preserve prime farmland.
  - Support significant industries (including agriculture).
  - Encourage and reinvest in the agricultural economy.
  - Balance the needs for growth with maintaining the current quality of life.
  - Collaborate with local, regional, state and federal agencies for funding and support programming to pursue conservation and preservation efforts.
- For every dollar Jefferson County spends on easements, we have leveraged \$2.64 in Federal funds.
- Resource benefits: farmland and natural areas protected from development, groundwater recharge areas are protected, conservation plans reduce soil erosion and runoff, timber management plans that protect forests, and pollution reduction.
- Keeps Jefferson County's rural aesthetics and character intact.

### **Agriculture and Jefferson County**

- In Jefferson County, 62% or 221,355 acres are in agriculture.
- Farms, food processors, and agricultural businesses generate:
  - More than 7,000 jobs
  - \$2 billion in economic activity
  - Almost \$40 million in sales tax, property tax and income tax
- From 1997 to 2017, Jefferson County lost 14.3% of our farm acres.

## Jefferson County Donated Agricultural Conservation Easements

Jefferson County accepts voluntarily donated conservation easements from landowners at any time. This is a significant tax management tool for those who would like to realize value from their land without selling lots and would also like to permanently protect farmland.



### Donated Easement Process:

1. Landowners should contact a financial advisor, accountant, and/or attorney to determine if donating an easement fits with their financial and tax situation and estate plans.
2. Fill out a Jefferson County Farmland Conservation Easement Program application and submit it to the Jefferson County Land and Water Conservation Department (LWCD).
3. LWCD reviews the application and pertinent maps and determines eligibility criteria.
4. Each easement is unique to the landowner's situation and each one is different. Sample easement documents will be provided for landowners to use, modify, or have their own easement written at their expense. The LWCD will also accept easement co-holders or backup holders, such as a land trust. It is the landowner's responsibility to obtain and designate other holders if so desired.
5. So long as property meets all eligibility criteria, Jefferson County LWCD approves the easement language.
6. The landowner is responsible for the appraisal. The appraisal must be done according to IRS guidelines in order to qualify for the tax incentives. Jefferson County is not involved in the appraisal process, value of the appraisal, nor with the landowner's tax return. A list of local appraisers can be found at the LWCD office.
7. The easement is considered for approval by the Jefferson County Land and Water Conservation Committee and the Jefferson County Board and then recorded with the Register of Deeds.
8. The landowner can begin claiming the income tax deduction in the year the easement was accepted by the County. The Jefferson County Clerk must sign IRS Form 8283, which substantiates the donation.
9. Jefferson County enforces the provisions of the easement on current and subsequent landowners through on-site inspections and annual monitoring reports.

### Landowner Costs:

- Cost of preparing the easement (e.g. title search)
- Cost of the appraisal
- Cost of filing appropriate tax forms and easement documents (e.g. recording fee, closing costs)

### Value of Easement Donation Example:

Value of 100 acre property with three 2-acre lots available:	\$1,000,000
Value of 100 acre property without any lots/development rights:	<u>- \$650,000</u>
Value of the easement donation:	\$350,000

### Tax Incentives:

A donated conservation easement can result in federal tax benefits if it meets requirements of federal law and Wisconsin tax incentives. Consult your attorney, accountant, tax preparer, or related industry professionals for more information on donation incentives. Additional details can be found at American Farmland Trust ([www.farmland.org](http://www.farmland.org)) or Land Trust Alliance ([www.landtrustalliance.org](http://www.landtrustalliance.org)).

## JEFFERSON COUNTY AGRICULTURAL CONSERVATION EASEMENT PROGRAM ELIGIBILITY AND RANKING CRITERIA

For the purpose of applying to the PACE program, the property a landowner submits under this application should be a contiguous ownership of land that includes a farmstead and surrounding work land. This contiguous ownership can be divided by a public road(s) and/or stream(s). A landowner does not have to offer to restrict all of his/her unused development rights on the property, but the landowner would have to agree to identify the location of any remaining unused development rights on the property.

**The answers to the following questions must be answered yes in order to proceed with the rest of the ranking.** *Note: When the landowner wishes to donate an agricultural conservation easement over his/her property, the qualifying questions may not have to be met.*

1. Is the entire property located in a Farmland Preservation Area designated in Jefferson County's certified farmland preservation plan (see current Agricultural Preservation and Land Use Plan)?	<b>Yes / No</b>
2. Is there an up-to-date farm conservation plan in effect for the property? <i>Note: plan must be written by certified conservation planner.</i>	<b>Yes / No</b>
3. Is the farm compliant with NR 151 requirements (including an approved Nutrient Management Plan)? <i>Note: if not enrolled in Jefferson County Farmland Preservation Program, landowners must show proof of nutrient management plan and conservation plan.</i>	<b>Yes / No</b>
4. Does the property have at least one unused development right, and can this development right be physically used on the property? For example, the property would have to be able to pass a soil test supporting development, or the property would have to have legal access from a public road.	<b>Yes / No</b>
5. Is at least 50% of the property in agricultural productions (i.e. cropland, pasture, or grassland)?	<b>Yes / No</b>
6. Is the land of interest comprised of at least 50% prime soils as defined by Jefferson County Zoning Ordinance?	<b>Yes / No</b>
7. Do you have an average adjusted gross income of less than \$900,000 annually for the three preceding tax years? This will also be verified by FSA when completing their eligibility criteria.	<b>Yes / No</b>
8. To your knowledge, is the land free from title issues, hazardous materials, or adverse land uses on-site or nearby?	<b>Yes / No</b>

## SECTION 1: QUALITY AND SIZE OF FARMLAND

<b>A. What percent of prime, unique, and other important soils are in the parcel(s) to be protected?</b> Jefferson County defines prime agricultural lands: Class I and II soils as defined within the Soil Survey of Jefferson County, Wisconsin, and Class III soils that exhibit prime agricultural land capabilities comparable to Class I and II soils as determined by the Planning and Zoning Committee as part of a request for rezoning.	<b>Points Awarded</b>
90 to 100%	30
75 to 89.9%	23
62.6 to 74.9%	15
50 - 62.5%	8
<b>B. Size of Property</b> <i>Note: Based on avg. size of Jefferson County farm is 202 acres, per 2017 USDA Census of Agriculture.</i>	
>202	8
>101-201.99	6
>50 - 100.99	3
<b>C. Percentage of working land defined as cropland, pasture, grassland on the property</b> <i>Note: the acreage of "working land" will be derived by utilizing County GIS or comparable sources.</i>	
90% or more in agricultural use	15
70% to 89.9% in agricultural use	6
50 - 69.9% in agricultural use	3

**Total Section 1 Points:**

## SECTION 2: DEVELOPMENT PRESSURE AND ADJACENT LAND CONSIDERATIONS

<b>A. Number of unused development rights that would be restricted?</b>	
<i>Note 1: If the town determines that the property has fewer development rights than the county's determination, the town's determination will supersede the county's.</i>	
<i>Note 2: The landowner does not have to restrict all available development rights.</i>	
>3	15
3	6
2	3
1	0
<b>B. Distance from Urban Service Area (USA) boundary</b>	
<i>USA boundaries as mapped in 2021 Agricultural Preservation Land Use Plan</i>	
The property is located 1 mile or more outside an Urban Service Area	10
The property is located between 0.5 and 1 mile of an Urban Service Area	5
The property is located between .25 and 0.5 miles of an Urban Service Area	3
The property is located within 0.25 miles of an Urban Service Area	0
<b>C. Proximity to other agricultural operations and agricultural infrastructure?</b>	
Property adjoins agricultural land/infrastructure	20
Property is within .25 miles of agricultural land/infrastructure	10
Property is within .25 - 1.0 miles away of agricultural land/infrastructure	5
<b>D. Proximity to already protected land</b>	
<i>Already "protected land" is land owned by a government or non-profit conservation organization for conservation purposes or protected by a permanent conservation easement held by a government or qualified non-profit conservation organization.</i>	
Does the property adjoin permanently protected land boundaries?	20
<b>E. Proximity to "frozen" parcels</b>	
<i>"Frozen Parcel" = recorded affirmation that all splits (developable lots) have already been used.</i>	
The property is within 1/4 mile of a frozen parcel	5
The property is within 1/2 mile of a frozen parcel	3
The property is within 3/4 mile of frozen parcel	1

**Total Section 2 Points:**



### SECTION 3. OTHER IMPORTANT VALUES, ECOLOGICAL SERVICES, AND CONSIDERATIONS

Parcel(s) within or adjacent to a county-designated project (e.g. County Park) as identified in the Glacial Heritage Area Plan and the Jefferson County Parks, Recreation, and Open Space Plan.	5
Parcel(s) within an Agricultural Enterprise Area and have a signed 15-yr agreement at time of application. <i>Note: need proof of 15-year agreement.</i>	1
There is a farm or succession plan to address farm viability for future generations. <i>Note: need plan developed by industry professionals or other family documents for continuous operations.</i>	1
Parcel(s) contains or is adjacent to a mapped environmental corridor.	1
The property is adjacent to a Rustic Road.	1
A portion of the land is enrolled in CRP or similar conservation programs. <i>Note: need proof of program participation.</i>	1
Property contains wetlands.	1
Property contains or is adjacent to navigable surface waters.	1
There are known species of concern (endangered, threatened, special concern) around project area.	1
Property provides wildlife habitat areas (if yes 1 point, if majority is native plants 2 points).	1/2
Property has been designated as a Century Farm. <i>Note: proof needed with application submittal).</i>	1
Property has been designated as a local or state landmark, historic, or archeological site (1 point for each)	1/+
Property goes above and beyond NR 151 Runoff Management standards (1 point for each).	23 total
Property is within a priority watershed: Rock Lake or Lake Ripley.	1
For every one percentage point the landowner is willing to donate above the 25% minimum "donation," one point is awarded.	0-25
For every \$3,000 that is pledged from other sources to be used for the county's capital or transaction costs associated with placing an agricultural conservation easement on the property, one point is awarded.	1/+

**Section 1 Points:** \_\_\_\_\_

**Section 2 Points:** \_\_\_\_\_

**Section 3 Points:** \_\_\_\_\_

**Total Points:**

Fee Schedule for Land and Water Conservation Department			
		Rate	Changes?
ATCP 51 Livestock Siting Fee			
	Review of Full Livestock Siting Application	750	
	Review of Separate Worksheets in the Case of Amendments		
	Worksheet 1-Animal Units	50	
	Worksheet 2-Odor Management	200	
	Worksheet 3-Waste and Nutrient Management	150	
	Worksheet 4-Waste Storage Facilities	300	
	Worksheet 5-Runoff Management	200	
Animal Waste Storage Ordinance			
	Closure	-	
	Gallons of Storage 1 - 1,000,000	150	
	Gallons of Storage 1,000,001 - 3,000,000	200	
	Gallons of Storage 3,000,001 and Greater	300	
Non-Metallic Mining			
	Review Fee - One Time		
	Mine Site Size - 1 to 25 Acres	900	
	Mine Site Size - 26 to 50 Acres	1,200	
	Mine Site Size - 51 or More Acres	1,500	
	Expedited Review Fee	double	
	Annual Fee Table		
	Inactive (County \$140, DNR \$15)	155	
	1 to 5 Acres (County \$300, DNR \$35)	335	
	6 to 10 Acres (County \$475, DNR \$70)	545	
	11 to 15 Acres (County \$650, DNR \$105)	755	
	16 to 25 Acres (County \$825, DNR \$140)	965	
	26 to 50 Acres (County \$935, DNR \$160)	1,095	
	51 Acres or More (County \$995, DNR \$175)	1,170	
Farmland Preservation Program			
	Farmland Preservation Annual Certification by May 1	35	
	Farmland Preservation Annual Certification after May 1	70	
	Cancellation of Notice of Non-Compliance	100	
	Certificate of Compliance	35	
	Replacement Copy of Certificate of Compliance	5	
Nutrient Management Full Class		50	100
Nutrient Management Update Class		20	30
Purchase of Agricultural Easement Application & Processing Fee		750	?
Tree Planter Rental, tax is additional		100 for up to 10 days	
Tree Sprayer Rental, tax is additional		100 for up to 10 days	
Tree Spade Rental (refundable deposit when spade is returned)		80	
Soil Probe Rental (refundable deposit when probe is returned)		65	
Delivery/pick up of planter/sprayer - was \$25 on form. Should we deliver?			\$150/trip

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ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	ACTUALS	ENCUMBRANCES	AVAILABLE	PCT
100 General Fund	APPROP	ADJSTMTS	BUDGET			BUDGET	USED
<b>12401 Land Conservation</b>							
12401 411100 General Property Taxes	-388,487	0	-388,487	-161,869.50	.00	-226,617.31	41.7%
12401 421001 24407 State Aid	-198,798	0	-198,798	.00	.00	-198,798.00	.0%
12401 421001 24408 State Aid	-13,003	0	-13,003	-11,703.02	.00	-1,300.34	90.0%
12401 421001 24410 State Aid	-5,550	-350	-5,900	-1,462.50	.00	-4,437.50	24.8%
12401 432099 Other Permits	-150	0	-150	.00	.00	-150.00	.0%
12401 451020 Other Fees	-200	0	-200	-180.00	.00	-20.00	90.0%
12401 451421 Crep Cancellation Fee	-280	0	-280	.00	.00	-280.00	.0%
12401 457031 24100 Admission Revenue	-1,150	0	-1,150	.00	.00	-1,150.00	.0%
12401 458001 Tree Sales	-8,500	0	-8,500	-8,282.33	.00	-217.67	97.4%
12401 458005 Ag & Hortic Supply Revenue	-100	0	-100	-100.00	.00	.00	100.0%
12401 458009 Livestock Siting App Review F	-1,500	0	-1,500	-500.00	.00	-1,000.00	33.3%
12401 458013 Farmland Cert Fee	-23,970	0	-23,970	-19,770.00	.00	-4,200.00	82.5%
12401 472007 24410 Municipal Other Charges	-1,800	0	-1,800	.00	.00	-1,800.00	.0%
12401 472337 24409 Municipal Grant Revenue	-15,000	0	-15,000	.00	.00	-15,000.00	.0%
12401 480102 24100 Misc Reimbursement	-1,500	0	-1,500	.00	.00	-1,500.00	.0%
12401 485200 24411 Donations Restricted	0	-4,959	-4,959	.00	.00	-4,958.56	.0%
12401 511110 Salary-Permanent Regular	106,919	0	106,919	43,693.15	.00	63,225.48	40.9%
12401 511210 Wages-Regular	346,441	0	346,441	144,714.82	.00	201,726.35	41.8%
12401 511220 Wages-Overtime	309	0	309	.00	.00	309.18	.0%
12401 511240 24410 Wages-Temporary	7,170	350	7,520	465.14	.00	7,054.86	6.2%
12401 511330 Wages-Longevity Pay	375	0	375	.00	.00	375.00	.0%
12401 512141 Social Security	32,156	0	32,156	13,689.81	.00	18,466.03	42.6%
12401 512141 24410 Social Security	0	0	0	35.58	.00	-35.58	.0%
12401 512142 Retirement (Employer)	31,139	0	31,139	12,754.36	.00	18,384.70	41.0%
12401 512144 Health Insurance	66,841	0	66,841	23,806.26	.00	43,034.53	35.6%
12401 512145 Life Insurance	54	0	54	29.54	.00	24.34	54.8%
12401 512151 HSA Contribution	6,150	0	6,150	.00	.00	6,150.00	.0%
12401 512153 HRA Contribution	0	0	0	1,715.00	.00	-1,715.00	.0%
12401 512173 Dental Insurance	5,448	0	5,448	2,407.19	.00	3,040.81	44.2%
12401 529004 24100 Transportation Services	1,500	0	1,500	302.50	.00	1,197.50	20.2%
12401 529299 24411 Purchase Care & Service	0	4,909	4,909	.00	.00	4,908.56	.0%
12401 531100 Permits Purchased	50	0	50	50.00	.00	.00	100.0%
12401 531301 Office Equipment	100	0	100	.00	.00	100.00	.0%
12401 531303 Computer Equipmt & Software	150	0	150	.00	.00	150.00	.0%
12401 531311 Postage & Box Rent	1,250	0	1,250	497.15	.00	752.85	39.8%
12401 531311 24409 Postage & Box Rent	250	0	250	.00	.00	250.00	.0%
12401 531311 24411 Postage & Box Rent	0	50	50	.00	.00	50.00	.0%
12401 531312 Office Supplies	400	0	400	499.80	.00	-99.80	125.0%

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ACCOUNTS FOR:			ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
100 General Fund			APPROP	ADJSTMTS	BUDGET	ACTUALS	ENCUMBRANCES	BUDGET	USED
12401	531312	24409 Office Supplies	50	0	50	.00	.00	50.00	.0%
12401	531313	Printing & Duplicating	400	0	400	2.63	.00	397.37	.7%
12401	531313	24409 Printing & Duplicating	350	0	350	.00	.00	350.00	.0%
12401	531314	Small Items Of Equipment	250	0	250	184.93	.00	65.07	74.0%
12401	531324	Membership Dues	2,045	0	2,045	1,930.21	.00	114.79	94.4%
12401	531326	Advertising	200	0	200	.00	.00	200.00	.0%
12401	531341	Agricultural & Hortiic Suppli	6,550	0	6,550	319.94	.00	6,230.06	4.9%
12401	531343	24100 Food	1,150	0	1,150	.00	.00	1,150.00	.0%
12401	531348	Educational Supplies	50	0	50	.00	.00	50.00	.0%
12401	531351	Gas/Diesel	1,450	0	1,450	505.45	.00	944.55	34.9%
12401	531351	24409 Gas/Diesel	150	0	150	.00	.00	150.00	.0%
12401	532325	Registration	1,900	0	1,900	1,131.00	.00	769.00	59.5%
12401	532332	Mileage	20	0	20	.00	.00	20.00	.0%
12401	532335	Meals	260	0	260	113.98	.00	146.02	43.8%
12401	532336	Lodging	1,176	0	1,176	784.00	.00	392.00	66.7%
12401	532339	Other Travel & Tolls	20	0	20	.00	.00	20.00	.0%
12401	533225	Telephone & Fax	325	0	325	.00	.00	325.00	.0%
12401	533236	Wireless Internet	1,025	0	1,025	407.88	.00	617.12	39.8%
12401	535242	Maintain Machinery & Equip	550	0	550	202.06	.00	347.94	36.7%
12401	535259	Tree Planter Service	250	0	250	.00	.00	250.00	.0%
12401	535349	Other Supplies	60	0	60	44.25	.00	15.75	73.8%
12401	535349	24410 Other Supplies	80	0	80	.00	.00	80.00	.0%
12401	571004	IP Telephony Allocation	765	0	765	318.75	.00	446.25	41.7%
12401	571005	Duplicating Allocation	263	0	263	109.60	.00	153.40	41.7%
12401	571009	MIS PC Group Allocation	21,414	0	21,414	8,922.50	.00	12,491.50	41.7%
12401	571010	MIS Systems Grp Alloc(ISIS)	5,126	0	5,126	2,135.85	.00	2,990.15	41.7%
12401	571020	Fleet Allocation	2,500	0	2,500	.00	.00	2,500.00	.0%
12401	571020	24409 Fleet Allocation	280	0	280	.00	.00	280.00	.0%
12401	591519	Other Insurance	4,628	0	4,628	1,850.50	.00	2,777.12	40.0%
<b>12402 wildlife Crop Damage</b>									
12402	421001	State Aid	-20,000	0	-20,000	-6,347.24	.00	-13,652.76	31.7%
12402	529299	Purchase Care & Services	20,000	0	20,000	6,347.24	.00	13,652.76	31.7%
<b>12404 Local Cost Share Program</b>									
12404	421001	24403 State Aid	-11,000	0	-11,000	.00	.00	-11,000.00	.0%
12404	472337	24404 Municipal Grant Revenue	-60,000	0	-60,000	-92,165.45	.00	32,165.45	153.6%
12404	529299	24403 Purchase Care & Service	11,000	0	11,000	.00	.00	11,000.00	.0%

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ACCOUNTS FOR:				ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
100 General Fund				APPROP	ADJSTMTS	BUDGET	ACTUALS	ENCUMBRANCES	BUDGET	USED
12404	529299	24404	Purchase Care & Service	60,000	0	60,000	2,850.00	.00	57,150.00	4.8%
12404	594950	24403	Operating Reserve	0	1,925	1,925	.00	.00	1,925.00	.0%
12404	594950	24404	Operating Reserve	79,832	24,665	104,496	.00	.00	104,496.38	.0%
12404	699700	24403	Resv Applied Operating	0	-1,925	-1,925	.00	.00	-1,925.00	.0%
12404	699700	24404	Resv Applied Operating	-79,832	-24,665	-104,496	.00	.00	-104,496.38	.0%
<b>12405 DATCP Cost Share</b>										
12405	421001	24405	State Aid	0	-22,000	-22,000	.00	.00	-22,000.00	.0%
12405	421003	State Aid GPR	-12,000	0	-12,000	.00	.00	.00	-12,000.00	.0%
12405	421004	State Aid Bonded	-29,500	-35,000	-64,500	.00	.00	.00	-64,500.00	.0%
12405	485200	24405	Donations Restricted	0	0	0	-10,000.00	.00	10,000.00	.0%
12405	511210	24405	Wages-Regular	0	1,000	1,000	.00	.00	1,000.00	.0%
12405	521219	24405	Other Professional Serv	0	500	500	.00	.00	500.00	.0%
12405	529299	24405	Purchase Care & Service	0	17,000	17,000	.00	.00	17,000.00	.0%
12405	531343	24405	Food	0	700	700	102.05	.00	597.95	14.6%
12405	531348	24405	Educational Supplies	0	500	500	.00	.00	500.00	.0%
12405	536539	24405	Other Rents & Leases	0	2,300	2,300	.00	.00	2,300.00	.0%
12405	591519	Other Insurance	0	0	0	3.90	.00	.00	-3.90	.0%
12405	593701	Cost Share Payment	41,500	35,000	76,500	4,680.00	.00	.00	71,820.00	6.1%
12405	594950	24405	Operating Reserve	2,800	0	2,800	.00	.00	2,800.00	.0%
12405	699700	24405	Resv Applied Operating	-2,800	0	-2,800	.00	.00	-2,800.00	.0%
<b>12406 Non-Metallic Mining</b>										
12406	411100	General Property Taxes	15,564	0	15,564	6,485.00	.00	.00	9,079.00	41.7%
12406	432004	Non-Metallic Permit Fee	-900	0	-900	.00	.00	.00	-900.00	.0%
12406	432005	Non-Metallic Annual Fee	-13,040	0	-13,040	.00	.00	.00	-13,040.00	.0%
12406	474175	Highway Billed	-2,410	0	-2,410	.00	.00	.00	-2,410.00	.0%
12406	531311	Postage & Box Rent	70	0	70	27.71	.00	.00	42.29	39.6%
12406	531312	Office Supplies	50	0	50	.00	.00	.00	50.00	.0%
12406	531351	Gas/Diesel	80	0	80	.00	.00	.00	80.00	.0%
12406	532325	Registration	350	0	350	175.00	.00	.00	175.00	50.0%
12406	532335	Meals	40	0	40	.00	.00	.00	40.00	.0%
12406	532336	Lodging	196	0	196	.00	.00	.00	196.00	.0%
<b>12407 Farmland Easement</b>										
12407	424001	Federal Grants	-150,000	0	-150,000	.00	.00	.00	-150,000.00	.0%

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ACCOUNTS FOR:		ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
100 General Fund		APPROP	ADJSTMTS	BUDGET	ACTUALS	ENCUMBRANCES	BUDGET	USED
12407	458003 Farmland Easement Fee	-750	0	-750	-750.00	.00	.00	100.0%
12407	481001 Interest & Dividends	-6,000	0	-6,000	-11,368.32	.00	5,368.32	189.5%
12407	531311 Postage & Box Rent	20	0	20	16.44	.00	3.56	82.2%
12407	531312 Office Supplies	20	0	20	19.85	.00	.15	99.3%
12407	531313 Printing & Duplicating	30	0	30	.00	.00	30.00	.0%
12407	594816 Capital Conserve Easement	279,000	0	279,000	.00	.00	279,000.00	.0%
12407	594950 Operating Reserve	384,289	71,748	456,037	.00	.00	456,036.89	.0%
12407	699800 Resv Applied Capital	-506,609	-71,748	-578,357	.00	.00	-578,356.89	.0%
<b>12408 County Farm</b>								
12408	411100 General Property Taxes	-2,737	0	-2,737	-1,140.30	.00	-1,596.38	41.7%
12408	529170 Grounds Keeping Charges	737	0	737	304.89	.00	431.79	41.4%
12408	535249 Sundry Repair	2,000	0	2,000	1,114.59	.00	885.41	55.7%
<b>12409 Farm Drainage Board</b>								
12409	411100 General Property Taxes	-10,000	0	-10,000	-4,166.65	.00	-5,833.35	41.7%
12409	514151 Per Diem	4,450	0	4,450	1,170.00	.00	3,280.00	26.3%
12409	521212 Legal	1,300	0	1,300	.00	.00	1,300.00	.0%
12409	531312 Office Supplies	200	0	200	52.89	.00	147.11	26.4%
12409	531313 Printing & Duplicating	100	0	100	.00	.00	100.00	.0%
12409	531324 Membership Dues	100	0	100	100.00	.00	.00	100.0%
12409	531349 Other Operating Expenses	100	0	100	.00	.00	100.00	.0%
12409	532325 Registration	100	0	100	.00	.00	100.00	.0%
12409	532332 Mileage	2,150	0	2,150	295.25	.00	1,854.75	13.7%
12409	591513 Drainage Board Insurance	1,500	0	1,500	1,385.00	.00	115.00	92.3%

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
GRAND TOTAL	0	0	0	-41,051.67	.00	41,051.67	.0%