

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

Date: Tuesday, August 5, 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 July 7, 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 presentation on County's investments by DANA Investment Managers
9. Discussion and possible action on accepting a grant from It Gets Better for \$5,000 in the Human Services Department and amending the 2025 budget
10. Discussion and possible action on awarding bid for Fire Alarm System at the Fair Park
11. Discussion and possible action on upgrading County server environment to Windows 2025 and amending the 2025 budget
12. Discussion and possible action on claims against Jefferson County
13. Discussion and possible action on servicing Live Local Development Fund loans and amending the 2025 budget
14. Discussion and possible action on Jefferson County's participation in a financing agreement with Aztalan Bio
15. Discussion and possible action on 2026 budget
16. Discussion and possible action on determining the disposition of foreclosed properties, setting minimum bids for the sale of foreclosed properties, and considering offers to purchase on foreclosed properties
17. 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.
18. Reconvene in open session for action on closed session items if necessary
19. Discussion and possible action on 2025 projections of budget vs. actual revenues and expenditures
20. Review of the financial statements and department update for June 2025-Finance Department
21. Review of the financial statements and department update for June 2025-Treasurer's Office
22. Review of the financial statements and department update for June 2025-Child Support
23. Update on contingency fund balance
24. Discussion of funding for projects related to the new highway facilities and sale of old highway facilities
25. Set future meeting schedule, next meeting date, and possible agenda items
26. Review of invoices
27. Adjourn Finance Committee

Next scheduled meetings: Tuesday, 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
July 7, 2025**

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

- 1. Call to order** – Finance Committee Vice Chair George Jaeckel called the meeting to order at 8:32 a.m.
- 2. Roll call (establish a quorum)** – Finance Committee members present were George Jaeckel, Walt Christensen, David Drayna, and Karl Zarling. Richard Jones was excused. Other board members in attendance were Phil Ristow. Staff in attendance included County Administrator Michael Luckey, Corporation Counsel Danielle Thompson, Finance Director Marc DeVries; Budget Analyst, Morgan Toutant; County Treasurer, Kelly Stade; Human Resources Director, Terri Palm; Land and Water Conservation Department Director, Patricia Cicero; Planning and Zoning Director, Matt Zangl; and Paralegal, Sarana Stolar. There were no members of the public present.
- 3. Certification of compliance with the Open Meetings Law** – County Administrator Luckey certified compliance with the Open Meetings Law.
- 4. Approval of the agenda** – Agenda was approved as presented.
- 5. Approval of minutes for Finance Committee for June 10, 2025** - Motion by Christensen/Zarling to approve the minutes from the Finance Committee meeting held on June 10, 2025. The motion passed 4-0.
- 6. Communications** – A communication from WCA regarding the impact of the recently passed State budget on Wisconsin Counties was distributed to the Committee.
- 7. Public comment** - None.
- 8. Discussion and possible action on Joint Development Agreement for Whitewater Solar project** – County Administrator Luckey explained that the County was negotiating terms with Whitewater Solar LLC and briefly summarized the terms. Luckey is soliciting feedback from the Committee on additional terms or edits to the contract language proposed by Whitewater Solar. Supervisor Christensen suggested a provision for shielded lighting of the facility. The Committee is satisfied with the financial terms as presented. There was no action taken.
- 9. Discussion and possible action on Jefferson County’s participation in opioid settlements, including the Sandoz Subdivision Settlement** – Luckey explained that the Sandoz settlement was the first of several smaller settlements expected to commence during the summer and close throughout the year. Due to the short response periods for participation in these settlements, Luckey is requesting the authority to execute the settlements on behalf of the Board of Supervisors so that special meetings are not needed for those agreements that require action

between regularly scheduled board meetings. Motion by Zarling/Drayna to approve the resolution and forward to the County Board of Supervisors. The motion passed 4-0.

10. Discussion and possible action on eliminating the Assistant County Administrator position and creating a Communications and Marketing Coordinator position in the Administration department – Luckey petitioned the Committee to restructure the Assistant County Administrator position into a Communications and Marketing Coordinator. The funding for the Assistant County Administrator position is already budgeted and the grading for the Communications and Marketing Coordinator position is less than the Assistant County Administrator position, which would cost the County less if the position were filled. Motion by Zarling/Jaeckel to approve the resolution and forward to the County Board of Supervisors. The motion passed 4-0.

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 – Treasurer Stade updated the Committee on the status of tax delinquent collections. No action was taken.

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.

Motion by Jaeckel/Christensen to convene into closed session. Roll call vote, motion passed 4-0.

13. Reconvene in open session – Motion by Jaeckel/Drayna to reconvene into open session. The motion passed 4-0.

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

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

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

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

18. 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.

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

20. Set future meeting schedule, next meeting date, and possible agenda items - The next scheduled meeting is set for August 5, 2025, at 8:30 a.m. Potential agenda items include update on Fair Park Activity Center fire alarm system.

21. Review of invoices - Motion by Jaeckel/Drayna to approve invoices totaling \$5,994,584.79. The motion passed 4-0.

22. Adjourn - Motion by Christensen/Drayna to adjourn at 10:00 a.m. The motion passed 4-0.

Respectfully submitted,

Marc DeVries, Finance Director
Jefferson County

RESOLUTION NO. 2025-_____

Accepting the Iola Foundation's Changemaker Grant at the Human Services Department

Executive Summary

Jefferson County Human Services was recently awarded a \$5,000 Changemaker Grant from the Iola Foundation d/b/a It Gets Better to promote belonging, celebrate LGBTQ+ youth voices and talents, increase awareness of local resources, and foster youth leadership and empowerment.

This Changemaker Grant was a youth led initiative that was identified, researched, developed and submitted by the Safe Space group's participants, that requires Jefferson County to act as the fiscal agent. The grant will be used to host a resource opportunity dedicated to uplifting and affirming these youth. The celebration will showcase the talents of local LGBTQ+ youth through art, music, and other creative expressions. A central feature of the event will be a resource fair, where attendees can learn more about local resources and hear from youth and allies that it does, indeed, get better.

The importance of this grant opportunity is emphasized by data from the 2024 U.S. National Survey on the Mental Health of LGBTQ+ Young People, which found that LGBTQ+ youth living in highly accepting communities attempted suicide at less than half the rate of those living in unaccepting environments. This is a powerful and urgent reminder that community acceptance is not just meaningful, it is lifesaving.

On August 5, 2025, the Finance Committee reviewed the request from the Human Services Director and recommended forwarding this resolution to the County Board to create a budget amendment for 2025.

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

WHEREAS, Changemaker Grant funding is available from the Iola Foundation, and

NOW, THEREFORE, BE IT RESOLVED that the 2025 County Budget be amended to include the grant funding from the Iola Foundation for the amount of \$5,000.

Fiscal Note: Jefferson County will receive reimbursement for costs incurred during 2025. Please see the attached Budget Adjustment or Amendment Request form for the proposed adjustments to the 2025 budget. This is a budget amendment. County Board approval requires a two-thirds vote of the entire membership of the County Board (20 votes of the 30 member County Board).

Ayes _____ Noes _____ Abstain _____ Absent _____ Vacant _____

Requested by
Finance Committee

08-12-25

REVIEWED: Corp. Counsel _____; Finance Director _____

**JEFFERSON COUNTY
BUDGET ADJUSTMENT OR AMENDMENT REQUEST**

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

Increase	Decrease	Org	Object	Proj	Account Title	Amount
<input checked="" type="checkbox"/>	<input type="checkbox"/>	65073000	485204	63115	Restricted Donation - HS	(5,000.00)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	65073000	531319	63115	Operating Supplies	1,300.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	65073000	529299	63115	Purchased Services	1,300.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	65073000	531349	63115	Operating Expenses	1,400.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	65073000	557321	63115	Food/Supplies	1,000.00
<input type="checkbox"/>	<input type="checkbox"/>					
<input type="checkbox"/>	<input type="checkbox"/>					

Description of Adjustment:

Human Services was awarded a \$5000 Changemaker Grant to promote presentation and belonging, celebrate LGBTQ+ youth voices and talents, and increase awareness and local resources. Human Services will use this funding to host a celebration for the youth.

Department Head Signature _____ Date _____

County Administrator Signature _____ Date _____

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

RESOLUTION NO. 2025-XX

Accepting bids for replacement of the Fire Alarm at Fair Park Activity Center and amending the 2025 budget

Executive Summary

Jefferson County Fair Park fire alarm system was identified as obsolete during an annual inspection in the last 12 months. We believe this is the original fire alarm system installed with the 2001 office addition and should be retired and replaced with a new system that will comply to all building codes and life safety measures.

On June 13, 2025 The Jefferson Director of Facilities issued a request for proposals (RFP) to solicit bids for the removal and replacement of the fire alarm in the Activity Center / Office building. Four contractors participated in the pre-bid walk through. We received one bid on the July 29th bid day with a total cost of \$39,000, submitted by Current Electric. We recommend a contingency of 15% or \$5,850 for a project total of \$44,850. The Director of Facilities checked references to ensure that this bidder would be able to perform the work as required and received positive responses.

On August 4, 2025 the Buildings & Grounds Committee considered the proposal and recommended 5-0 to move forward with Current Electric to execute the fire alarm project as specified in the RFP at an estimated project price of \$44,850. On August 5, 2025 the Finance Committee considered the proposal and recommended 5-0 to move forward with Current Electric to execute the fire alarm project as specified in the RFP at an estimated project price of \$44,850.

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

WHEREAS, Jefferson County solicited bids for the replacement of the Fair Park Activity Center fire alarm system, and

WHEREAS, such bids were received and opened on July 29, 2025, with the following results:

Current Electric - \$39,000 with \$5,850 contingency for a total of \$44,850

NOW, THEREFORE, BE IT RESOLVED that the County Administrator is authorized to enter into a contract with the lowest responsible bidder, Current Electric, for the replacement of the fire alarm in the Fair Park Activity Center.

Fiscal Note: This replacement was not included in the 2025 budget. The Finance Committee recommends using contingency funding in the amount of \$44,850 for this item. This is a budget amendment. County Board approval requires a two-thirds vote of the entire membership of the County Board (20 votes of the 30 member County Board).

Ayes: ____ Noes: ____ Abstain: ____ Absent: ____ Vacant: ____.

Referred By: Building and Grounds Committee
Finance Committee

08-12-2025

REVIEWED: Corporation Counsel: ____; Finance Director: ____

RESOLUTION NO.

Upgrading the County Server Environment from Windows Server 2019 to Windows Server 2025 and amending the 2025 budget

Executive Summary

Jefferson County currently operates on Windows Server 2019, which has an end of life in January of 2029. Server 2019 plays a critical role in hosting all County IT functions, spanning all County Departments for all programs and services (ex. Munis, GIS, Executime, Sheriff's Department Emergency software, Human Services software and all internal systems). The Planning and Development Department recently engaged Cloudpoint Geospatial to review the current GIS system and it was recommended that the County upgrade to the ArcGIS Enterprise System operating on Windows Server 2025. The current GIS system utilizes outdated tools, with end of life in 2026, for building and maintaining important GIS services like the County GIS webmap. This GIS upgrade will allow for more flexibility, deployment of new tools, ability to provide higher quality services and an overall more robust system. The County will benefit from upgrading from Windows Server 2019 to Windows Server 2025 by increased server performance, reduced user downtime for server maintenance and updates and a 10 year investment with a new end of life being in 2034. In total the County manages 60 servers, of which approximately 52 operate on Windows Server 2019. In coordination and collaboration with various Departments including Planning and Development, MIS, Hwy Department, Finance and Administration, it was determined that the Windows 2025 server upgrade would be the most cost effective and efficient if performed at this time.

Quotes were obtained from multiple sources and are listed below. SHI International has provided the lowest quote, is a participant in the OMNIA Partners cooperative purchasing group and is a Microsoft Partner, and it is therefore recommended that the County contract with SHI International for the upgrade. The quotes obtained are listed below.

<u>Vendor:</u>	<u>Total Cost:</u>
SHI International	\$71,892.20
Applied Tech	\$107,695.40
Partner One IT	\$103,641.60

The Finance Committee reviewed this resolution and request on August 5, 2025 and recommended forwarding to the County Board to amend the 2025 budget to upgrade the County Servers from Windows 2019 to Windows 2025 and contract with SHI International.

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

WHEREAS, upgrading the County Windows Server environment from 2019 to 2025 will benefit all of Jefferson County by increased server performance, reduced user downtime for server maintenance and updates and a 10 year investment with an end of life being in 2034, and

WHEREAS, upgrading to Windows Server 2025 will allow for deploying the newest versions of County utilized systems like ArcGIS, and

WHEREAS, three quotes were obtained and SHI International provided the lowest quote of \$71,892.20, and

WHEREAS, it is advantageous for the County to perform the update at the present time and creates efficiencies with multiple departments collaborating to accomplish the upgrade, and

WHEREAS, MIS recommends that the County contracts with SHI International to perform the update as they provided the lowest bid, are part of the OMNIA Partners cooperative purchasing group and are a Microsoft partner, and

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board of Supervisors does hereby authorize the County Administrator to enter into a contract with SHI International to update the County servers to Windows 2025.

Fiscal Note: Funding for this request would be shared among several departments as follows: Land Information Department - \$20,000; Highway Department - \$15,000; MIS - \$25,000; Contingency - \$11,892. Passage of this resolution authorizes the Finance Director to make the necessary budget adjustments to enact this resolution. This is a budget amendment. County Board approval requires a two-thirds vote of the entire membership of the County Board (20 votes of the 30 member County Board).

Ayes__ Noes____ Abstain____ Absent____ Vacant____



BELL GIFTOS
ST. JOHN LLC

Writer's Direct Line: (608) 216-7995
Writer's Fax: (608) 216-7999
Writer's E-mail: kstjohn@bellgiftos.com

May 1, 2025

VIA EMAIL

Audrey McGraw
Clerk, Jefferson County
Jefferson County Courthouse
311 S Center Ave, Room C-2050
Jefferson, WI 53549
audreym@jeffersoncountywi.gov

Re: Notice of Claim Concerning Efforts To Sue OptumRx Without Legal Authority

Claimant: OptumRx, Inc.
1 Optum Circle
Eden Prairie, MN 55344

Dear Ms. McGraw,

I am counsel for Claimant, OptumRx. This letter provides notice of one or more claims that OptumRx has against Jefferson County, the Jefferson County Board of Supervisors, and Jefferson County employees or contractors relating to the ongoing efforts by Simmons Hanly Conroy to pursue civil legal claims against OptumRx on behalf of Jefferson County in the national opioid multidistrict litigation. *In re National Prescription Opiate Litigation*, No. 1:17-md-2804 ("Opioid Litigation").

Summary of Claim

In summary, the basis for this claim is that attorneys purporting to represent Jefferson County have moved for leave to amend their complaint to add OptumRx as a defendant. State law permits a county to sue only based on an action of the County Board of Supervisors or pursuant to an ordinance or resolution adopted by the County Board of Supervisors. But Jefferson County has not, through an action of the Jefferson County Board of Supervisors or pursuant to a resolution or ordinance, authorized a lawsuit against OptumRx, a pharmacy benefits manager.

OptumRx became aware the County's attempts to sue it were without legal authority on April 3, 2025. OptumRx is experiencing ongoing harm as it continues to participate in federal court proceedings relating to the motion for leave to amend the complaint. OptumRx will experience a new-but-related harm if the federal court grants the motion and

permits the attorneys purporting to represent Jefferson County to file its complaint adding OptumRx as a party.

Additional Background

On October 10, 2017 the Jefferson County Board of Supervisors adopted Resolution 2017-39. The resolution recited the County Board's belief that it was "in the best interest of Jefferson County" to pursue "claims against certain opioid manufacturers" according to terms set out in an "Engagement Letter" that accompanied the resolution. The Engagement Letter (attached hereto as **Exhibit A**) defined a subset of "Opioid Manufacturers;" OptumRx was not listed. And the Engagement Letter authorized counsel to "file a lawsuit against one or all of the Opioid Manufacturers" identified in the letter. The resolution authorized the County to enter into the Engagement Letter.

On November 7, 2017, Jefferson County, together with numerous other plaintiffs, filed its initial complaint in the Opioid Litigation. The County's suit named a number of defendants, such as opioid manufacturer Purdue Pharma. But the Complaint did not name OptumRx or any of its affiliates.

Several years after filing its initial complaint, on July 29, 2024, Jefferson County, through its litigation attorneys of record, joined a motion in the Opiate Litigation that sought leave to amend its complaint and add OptumRx and nine OptumRx affiliates as defendants. In the months that followed, OptumRx raised concerns with the Court that many plaintiffs that joined the motion to add claims against OptumRx had not properly authorized their outside counsel to assert claims against OptumRx. Following extensive briefings and multiple hearings, the Plaintiffs Executive Committee (PEC) identified more than 900 plaintiffs that were withdrawing from the motion for leave against OptumRx. However, Jefferson County remains a listed plaintiff in the most recent list provided on April 23, 2025, and thus remains actively engaged in its ongoing attempt to sue OptumRx and its affiliates.

As part of its investigation into whether political subdivisions properly authorized suit against OptumRx, Alston & Bird (which represents OptumRx in the underlying Opioids Litigation), submitted a public records request to Jefferson County. The request sought, among other items, all documents and other records relating the Jefferson County's authorization to amend its complaint, including amending its complaint to name OptumRx in the Opioid Litigation.

On April 3, 2025, Jefferson County provided documents to OptumRx's counsel, including the resolution that authorized the initial suit in 2017 against pharmaceutical manufacturers. The documents provided to OptumRx did not include any county board actions, resolutions, or ordinances that expanded the county's authority to bring lawsuits against parties like OptumRx, who was not listed as a "Opioid Manufacturer" in the Engagement

Letter and who has never been an opioid manufacturer. Thus, on April 3, 2025, OptumRx, through its counsel at Alston & Bird, learned that Jefferson County's attempt to sue OptumRx lacked legal authority.

Wisconsin statutes recognize that "[e]ach county in this state is a body corporate, authorized to sue and be sued...." Wis. Stat. § 59.01. Wisconsin statutes further provide that the "power of a county as a body corporate can *only* be exercised by the board [of supervisors], or in pursuance of a resolution adopted or ordinance enacted by the board." *Id.* § 59.02(1) (emphasis added). When the county board acts, it must do so by a majority vote of a quorum, or by a larger vote as may be required by law. *Id.* §§ 59.02(2), (3).

Resolution 2017-39 expressly authorizes a lawsuit against a list of opioid manufacturers. Neither OptumRx nor its affiliates were identified potential defendants in the Engagement Letter incorporated by the Resolution. Even if the Resolution were interpreted to include suits against opioid manufacturers as a class, OptumRx and its affiliates are not opioid manufacturers. Instead, OptumRx is a pharmacy benefits manager. As a pharmacy benefits manager, OptumRx manages prescription drug benefits for insurers and employers with self-insured plans, negotiates drug prices, processes payments, and contracts with pharmacies. But in its capacity as pharmacy benefit manager, OptumRx does not manufacture or distribute opiates or any other pharmaceutical.

Because the Jefferson County Board of Supervisors has not adopted a resolution or ordinance that expands who Jefferson County may sue in connection with the Opioid Litigation or otherwise delegates to another the authority to sue non-manufacturers, Jefferson County's attempts to sue OptumRx are without legal authority.

Itemized Statement of Relief Sought

OptumRx is not seeking monetary damages from the County. The County may satisfy this claim by taking all necessary steps to remove the claims asserted in the County's name against OptumRx and its affiliate companies in the Opioid Litigation. If the motion for leave to amend the complaint is still pending, this claim may be satisfied if Jefferson County's attorney of record in the opioid litigation withdraws the motion or amends the proposed amended complaint to remove any claims asserted by Jefferson County against OptumRx and its affiliates. Although OptumRx does not anticipate a ruling before Jefferson County must respond to this notice of claim, in the event the motion to for leave to amend the complaint has been granted before the County acts, this claim may be satisfied by stipulating to a voluntary dismissal of Jefferson County's claims against OptumRx or its affiliates in the Opioid Litigation.

If this claim is denied, OptumRx reserves all its rights, including the right to seek a declaratory judgment that:

- (1) the County Board of Supervisors has not authorized the County to sue OptumRx;
and
- (2) the ongoing attempt to sue OptumRx violates state law because (a) counties may only authorize suit by an action of the county board or in pursuance of a resolution or ordinance adopted by the board, and (b) no action of the county board, resolution, or ordinance authorizes an opioid suit against OptumRx or any other pharmacy benefits manager (PBM).

OptumRx also expressly reserves the right to seek injunctive relief necessary to enforce that declaratory judgment.

* * *

Jefferson County may contact claimant through me using the phone numbers, addresses, and emails listed in this header and footer to this letter. Please be aware, however, that Jefferson County is represented in the opioid litigation by outside counsel, and therefore any communication with OptumRx about this matter should include Jefferson County's outside counsel.

Thank you for your attention to this matter.

Sincerely,



BELL GIFTOS ST. JOHN LLC

Kevin St. John

cc: Andrew Hatchett, Grace Assaye, Blake Davis (Alston & Bird LLP)
Jayne Conroy (Simmons Hanly Conroy LLP)
Danielle H. Thompson (Corporation Counsel, Jefferson County)

Exhibit A



September 5, 2017

VIA EMAIL

Jefferson County
c/o Benjamin Wehmeier, County Administrator
311 South Center Avenue, Rm. 111
Jefferson, WI 53549

RE: *Engagement of von Briesen & Roper, s.c., and Crueger Dickinson LLC, Together with Simmons Hanly Conroy LLC, as Counsel in Relation to Claims Against Opioid Manufacturers*

Dear Sir or Madam:

The purpose of this letter ("Engagement Letter") is to set out in writing the terms and conditions upon which the law firms of von Briesen & Roper, s.c., and Crueger Dickinson LLC (collectively "Counsel") will provide legal services to Jefferson County, Wisconsin ("County") in relation to the investigation and prosecution of certain claims against the following manufacturers and other parties involved with the manufacture of opioid medications: Purdue Pharma L.P., Purdue Pharma Inc., The Purdue Frederick Company, Inc., Teva Pharmaceuticals USA, Inc., Cephalon, Inc., Johnson & Johnson, Janssen Pharmaceuticals, Inc., OrthoMcNeil-Janssen Pharmaceuticals, Inc. n/k/a Janssen Pharmaceuticals, Inc., Janssen Pharmaceutica, Inc. n/k/a Janssen Pharmaceuticals, Inc.; Endo Health Solutions Inc., Endo Pharmaceuticals, Inc., Russell Portenoy, Perry Fine, Scott Fishman and Lynn Webster (collectively "Opioid Manufacturers"). Depending upon the results of initial investigations of the facts and circumstances surrounding the potential claim(s), there may be additional parties sought to be made responsible and/or certain of the aforementioned parties may be removed from the potential claim.

This Engagement Letter shall apply solely and exclusively to the services set forth herein in relation to the investigation and Lawsuit, as defined below. This Engagement Letter does not govern, nor does it apply to, any services of either Counsel unrelated thereto.

SCOPE OF SERVICES

Counsel will work with County in the collection of information necessary to form a good faith basis for filing a claim against the Opioid Manufacturers. County hereby authorizes Counsel to file a lawsuit against one or all of the Opioid Manufacturers ("Lawsuit") upon the terms and conditions set forth herein.

RESPONSIBILITIES

Counsel will prosecute the Lawsuit with diligence and keep County reasonably informed of progress and developments, and respond to County's inquiries. County understands and agrees that Counsel, on behalf of County, will engage the services of the nationally-recognized law firm Simmons Hanly Conroy LLC, which has demonstrated experience prosecuting claims against Opioid Manufacturers

("National Law Firm") and which, in addition to Crueger Dickinson LLC, will serve as counsel of record for County in relation to the Lawsuit. County understands and agrees that all fees paid to Counsel and National Law Firm shall be as set forth in this Engagement Letter. County shall not be responsible for any fees and expenses of National Law Firm beyond the fees and expenses for which County has agreed to be responsible as set forth herein. County agrees to cooperate with Counsel and National Law Firm in the gathering of information necessary to investigate and prosecute the Lawsuit. County further understands and agrees that the law firm of von Briesen & Roper, s.c., shall not be identified on any pleading as counsel of record for County in relation to the Lawsuit, but shall be available to assist County and Counsel and National Law Firm in relation to the Lawsuit.

The following additional terms apply to the relationship between County, Counsel and National Law Firm:

- A. von Briesen & Roper, s.c., and Crueger Dickinson LLC shall remain sufficiently aware of the performance of one another and the performance of National Law Firm to ascertain if each firm's handling of the Lawsuit conforms to the Rules of Professional Conduct. Both von Briesen & Roper, s.c., and Crueger Dickinson LLC shall be available to County regarding any concerns on the part of County relating to the performance of Counsel and/or National Law Firm. Counsel shall at all times remain ethically and financially responsible to the County for the services of Counsel and National Law Firm set forth herein.
- B. As set forth below, County's responsibility for attorney fees and expenses is contingent upon the successful outcome of the Lawsuit, as further defined below. Counsel and National Law Firm have agreed in writing as to the appropriate split of attorney fees and expenses upon the engagement of National Law Firm. Specifically, in the event of a Recovery (as defined below), the attorney fees will be split between the law firms as follows:

<u>FirmName</u>	<u>PercentageofFeesifSuccessful</u>
von Briesen & Roper, s.c.	10%
Crueger Dickinson LLC	45%
Simmons Hanly Conroy LLC	45%

The split of attorneys' fees between Counsel and National Law Firm may be subject to change. In the event of such an amendment, the County will be notified in writing of that amendment.

- C. Counsel and County understand and agree that Counsel and National Law Firm will all be considered attorneys for County. As such, each and all of Counsel and National Law Firm will adhere to the Rules of Professional Responsibility governing the relationship between attorney and client.

ACTUAL AND POTENTIAL CONFLICTS OF INTEREST AND WAIVER OF CONFLICT

As County is aware, Counsel and National Law Firm contemplate entering into the same arrangement as that set forth in this Engagement Letter with other counties and municipalities in Wisconsin and elsewhere. Counsel and National Law Firm believe that the goals and objectives of County are aligned with the goals and objectives of all other counties and municipalities with respect to the Lawsuit. Counsel and National Law Firm do not believe that to achieve the goals of the Lawsuit, either County or another county or municipality must take a position that is adverse to the interests of the other. However, to the extent any issue may arise in this matter about which County disagrees with another county or municipality, and one of you may wish to pursue a course that benefits one but is detrimental to the interest of the other, we cannot advise County or assist County or any other county or municipality in pursuing such a course. That is to say, Counsel and National Law Firm cannot advocate for County's individual interests at the expense of the other counties or municipalities that Counsel and National Law Firm represent in a Lawsuit. Counsel and National Law Firm do not believe that this poses a problem because County's interests are currently aligned with the other counties and municipalities that are or may be in the Lawsuit. Counsel and National Law Firm are confident that their representation of County will not be limited in this matter by representation of any other county or municipality, but County should consider these consequences of joint representation in deciding whether to waive this conflict.

In addition to the material limitation discussed above, there are other consequences for County in agreeing to joint representation. Because each county or municipality would be a client of Counsel and National Law Firm, Counsel and National Law Firm owe equal duties of loyalty and communication to each client. As such, Counsel and National Law Firm must share all relevant information with all counties and municipalities who are clients in relation to the Lawsuit and Counsel and National Law Firm cannot, at the request of one county or municipality, withhold relevant information from the other client. That is to say, Counsel and National Law Firm cannot keep secrets about this matter among the counties and municipalities who are clients of Counsel and National Law Firm with respect to the Lawsuit. Also, lawyers normally cannot be forced to divulge information about communications with their clients because it is protected by the attorney-client privilege. However, because County would be a joint client in the same matter with other counties and municipalities, it is likely that were there to be a future legal dispute between County and other counties or municipalities that engage Counsel and National Law Firm about this matter, the attorney-client privilege would not apply, and each would not be able to invoke the privilege against the claims of the other.

Further, while County's position is in harmony with other counties and municipalities presently, and the conflict discussed above is waivable, facts and circumstances may change. For example, County may change its mind and wish to pursue a course that is adverse to the interests of another county or municipality and the conflict may become unwaivable. In that case, depending upon the circumstances, Counsel and National Law Firm may have to withdraw from representing either County or another county or municipality and County would have to bear the expense, if County chooses, of hiring new lawyers who would have to get up to speed on the matter.

County is not required to agree to waive this conflict, and County may, after considering the risks involved in joint representation, decline to sign this Engagement Letter. By signing this Engagement Letter, County is signifying its consent to waiving the conflict of interest discussed herein.

Other than the facts and circumstances related to the joint representation of numerous counties and municipalities, Counsel and National Law Firm are unaware of any facts or circumstances that would prohibit Counsel and/or National Law Firm from providing the services set forth in this Engagement Letter. However, it is important to note that the law firm of von Briesen & Roper, s.c., is a relatively large law firm based in Wisconsin and represents many companies and individuals. It is possible that some present and future clients of von Briesen & Roper, s.c., will have business relationships and potential or actual disputes with County. Von Briesen & Roper, s.c., will not knowingly represent clients in matters that are actually adverse to the interests of County without County's permission and informed consent. Von Briesen & Roper, s.c. respectfully requests that County consent, on a case by case basis, to von Briesen & Roper, s.c.'s representation of other clients whose interests are, or maybe adverse to, the interests of County in circumstances where County has selected other counsel and where von Briesen & Roper, s.c., has requested a written conflict waiver from County after being advised of the circumstances of the potential or actual conflict and County has provided informed consent.

FEES FOR LEGAL SERVICES AND RESPONSIBILITY FOR EXPENSES

A. Calculation of Contingent Fee

There is no fee for the services provided herein unless a monetary recovery acceptable to County is obtained by Counsel and National Law Firm in favor of County, whether by suit, settlement, or otherwise ("Recovery"). County understands and agrees that a Recovery may occur in any number of different fashions such as final judgment in the Lawsuit, settlement of the Lawsuit, or appropriation to County following a nationwide settlement or extinguishing of claims in lawsuits and matters similar to the Lawsuit. Counsel and National Law Firm agree to advance all costs and expenses of Counsel, National Law Firm and the Lawsuit associated with investigating and prosecuting the Lawsuit provided, however, that the costs and expenses associated with County cooperating with Counsel and National Law Firm in conjunction with the Lawsuit and otherwise performing its responsibilities under this Engagement Letter are the responsibility of County. In consideration of the legal services to be rendered by Counsel and National Law Firm, the contingent attorneys' fees for the services set forth in this Engagement Letter shall be a gross fee of 25% of the Recovery, which sum shall be divided among Counsel and National Law Firm as set forth in the above chart.

Upon the application of the applicable fee percentage to the gross Recovery, and that dollar amount set aside as attorneys' fees to Counsel and National Law Firm, the amount remaining shall first be reduced by the costs and disbursements that have been advanced by Counsel and National Law Firm, and that amount shall be remitted to Counsel and National Law Firm. By way of example only, if the gross amount of the Recovery is \$1,000,000.00, and costs and disbursements are \$100,000.00, then the fee to Counsel and National Law Firm shall be \$250,000, the costs amount of \$100,000 shall be deducted from the balance of \$750,000.00, and the net balance owed to County shall be \$650,000. The costs and disbursements which may be deducted from a Recovery include, but are not limited to, the following, without limitation: court fees, process server fees, transcript fees, expert witness fees and expenses, courier service fees, appellate printing fees, necessary travel expenses of attorneys to attend depositions, interview witnesses, attend meetings related to the scope of this Engagement Letter and the like, and other appropriate matter related out-of-pocket expenses. In the event that any Recovery results in a monetary payment to County that is less than the amount of the costs incurred and/or disbursements made by Counsel and National Law Firm, County shall not be required to pay Counsel and National Law Firm any more than the sum of the full Recovery.

B. Nature of Contingent Fee

No monies shall be paid to Counsel or National Law Firm for any work performed, costs incurred or disbursements made by Counsel or National Law Firm in the event no Recovery to County has been obtained. In the event of a loss at trial due to an adverse jury verdict or a dismissal of the Lawsuit by the court, no monies shall be paid to Counsel or National Law Firm for any work performed, costs incurred or disbursements made by Counsel or National Law Firm. In such an event, neither party shall have any further rights against the other.

C. Disbursement of Recovery Proceeds to County

The proceeds of any Recovery on County's behalf under the terms of this Engagement Letter shall be disbursed to County as soon as reasonably practicable after receipt by Counsel and National Law Firm. At the time of disbursement of any proceeds from a Recovery, County will be provided with a detailed disbursement sheet reflecting the method by which attorney's fees have been calculated and the expenses of litigation that are due to Counsel and National Law Firm from such proceeds. Counsel and National Law Firm are authorized to retain out of any moneys that may come into their hands by reason of their representation of County the fees, costs, expenses and disbursements to which they are entitled as determined in this Engagement Letter.

TERMINATION OF REPRESENTATION

This Engagement Letter shall cover the period from the date first indicated below until the termination of the legal services rendered hereunder, unless earlier terminated as provided herein. This Engagement Letter may be terminated by County at any time, and in the event of such termination, neither party shall have any further rights against the other, except that in the event of a Recovery by County against the Opioid Manufacturers subsequent to termination, Counsel and National Law Firm shall have a statutory lien on any such recovery as provided by applicable law and further maintain rights in the nature of *quantum meruit* to recover fees, costs and expenses reasonably allocable to their work prior to termination. Counsel and National Law Firm may withdraw as County's attorneys at any time for the following reasons:

- A. If Counsel and National Law Firm determine, in their sole discretion, that County's claim lacks merit or that it is not worthwhile to pursue the Lawsuit further; or
- B. For Good Cause. For purposes of this Paragraph, Good Cause may include County's failure to honor the terms of the Engagement Letter, County's failure to follow Counsel or National Law Firm's advice on a material matter, or any fact or circumstance that would, in the view of Counsel or National Law Firm, impair an effective attorney-client relationship or would render continuing representation unlawful or unethical. If terminated for Good Cause, County will take all steps necessary to free Counsel and National Law Firm of any obligation to perform further, including the execution of any documents (including forms for substitution of counsel) necessary to complete withdrawal provided, however, that Counsel and National Law Firm shall have a statutory lien on any Recovery as provided by applicable law and further maintain rights in the nature of *quantum meruit* to recover fees, costs and expenses reasonably allocable to their work prior to termination.

SETTLEMENT

County has the authority to accept or reject any final settlement amount after receiving the advice of Counsel and National Law Firm. County understands settlements are a “compromise” of its claim(s), and that Counsel and National Law Firm’s fee, as set forth above, applies to settlements also. For example, if a settlement is reached, and includes future or structured payments, Counsel and National Law Firm’s fee shall include its contingent portion of those future or structured payments.

NO GUARANTEE OF RECOVERY

County understands and acknowledges that dispute resolution through litigation often takes years to achieve. County understands and acknowledges that there is no guarantee or assurances of any kind regarding the likelihood of success of the Lawsuit, but that Counsel and National Law Firm will use their skill, diligence, and experience to diligently pursue the Lawsuit.

LIMITED LIABILITY

von Briesen & Roper, s.c., and Crueger Dickinson, LLC are limited liability entities under Wisconsin law. This means that if Counsel fails to perform duties in the representation of County and that failure causes County damages, the firms comprising Counsel and the shareholder(s) or principals directly involved in the representation may be responsible to County for those damages, but the firm’s other shareholders or principals will not be personally responsible. Counsel’s professional liability insurance exceeds the minimum amounts required by the Wisconsin Supreme Court for limited liability entities of similar size.

COMMUNICATION BY E-MAIL

Counsel and National Law Firm primarily communicate with their clients via unencrypted internet e-mail, and this will be the way in which communications occur with County. While unencrypted e-mail is convenient and fast, there is risk of interception, not only within internal networks and the systems used by internet service providers, but elsewhere on the internet and in the systems of our clients and their internet service providers.

FILE RETENTION AND DESTRUCTION

In accordance with Counsel and National Law Firm’s records retention policy, most paper and electronic records maintained are subject to a 10-year retention period from the last matter activity date or whatever date deemed appropriate. Extended retention periods may apply to certain types of matters or pursuant to County’s specific directives.

After the expiration of the applicable retention period, Counsel and National Law Firm will destroy records without further notice to County, unless County otherwise notifies in writing.

MISCELLANEOUS

This Engagement Letter shall be governed by and construed in accordance with the laws of the State of Wisconsin, without regard to conflicts of law rules. In the event of any dispute arising out of the terms of this Engagement Letter, venue for any such dispute shall be exclusively designated in the State of Wisconsin Circuit Court for Milwaukee County, Wisconsin, or in the United States District Court for the Eastern District of Wisconsin.

It is expressly agreed that this Engagement Letter represents the entire agreement of the parties, that all previous understandings are merged in this Engagement Letter, and that no modification of this Engagement Letter shall be valid unless written and executed by all parties.

It is expressly agreed that if any term or provision of this Engagement Letter, or the application thereof to any person or circumstance, shall be held invalid or unenforceable to any extent, the remainder of this Engagement Letter, or the application of such term or provision to persons or circumstances other than those to which it is held invalid or unenforceable, shall not be affected thereby; and every other term and provision of this Engagement Letter shall be valid and shall be enforced to the fullest extent permitted by law.


The parties acknowledge that they have carefully read and fully understand all of the provisions of this Engagement Letter, and that they have the capacity to enter into this Engagement Letter. Each party and the person signing on behalf of each party, represents that the person signing this Engagement Letter has the authority to execute this document and thereby bind the party hereto on whose behalf the person is signing. Specifically, County acknowledges that it is bound by this Engagement Letter, has satisfied all conditions precedent to execution of this Engagement Letter and will execute all the necessary documents that may be required by its governing statutes and/or code.

CONCLUSION


Counsel and National Law Firm are pleased to have this opportunity to be of service to County. If at any time during the course of representation you have any questions or comments about our services or any aspect of how we provide services, please don't hesitate to call one or all of the individuals listed below.

Very truly yours,

von BRIESEN & ROPER, s.c.


Andrew T. Phillips

CRUEGER DICKINSON LLC



Erin K. Dickinson

SIMONS HANLY CONROY LLC (Acknowledged)

Paul J. Hanly, Jr.

JEFFERSON COUNTY agrees to retain the services of Counsel and National Law Firm all upon the terms and conditions specified above.

By:


Benjamin Wehmeier

Date:

10/12/17

Title: County Administrator

cc: Corporation Counsel

RESOLUTION NO. 2025-XX

Servicing loans for the Live Local Development Fund and amending the 2025 budget

Executive Summary

In 2023, ThriveED created the Live Local Development Fund (LLDF), a collaboration between ThriveED, Jefferson County and several regional partners including a hospital, banks and foundations as a tool for stimulating growth in housing stock in Jefferson County. Jefferson County, along with these partners have pledged funds through the enactment of Contribution/Donor Agreements and Investor Agreements. Interested developers apply for the funding and applications are underwritten and then evaluated by a panel of professionals that represent our investors and have experience evaluating the financial viability of housing projects. Some of the interest collected from this program will be used to fund a position in the Jefferson County Economic Development Department. The Jefferson County Economic Development Department, in cooperation with the Finance Department will account for and service the loans originating from this program.

The Jefferson County Finance Department has determined the proper accounting treatment for this program and has determined that the establishment of a new Economic Development Special Revenue Fund would be most prudent to account for this program. A budget amendment is necessary to account for the activity in this fund.

On August 5, 2025 the Finance Committee voted 5-0 to recommend that Jefferson County be responsible for the servicing and accounting of the loans for the Live Local Development Fund and to amend the 2025 budget accordingly.

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

WHEREAS, Jefferson County has established the Live Local Development Fund program, and

WHEREAS, Jefferson County has determined the proper accounting treatment for this program, and the implementation of this treatment requires a budget amendment;

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Economic Development Department, in cooperation with the Finance Department, will service and account for the loans for the Live Local Development Fund and the 2025 budget is amended to support this activity.

Fiscal Note: This is a budget amendment. County Board approval requires a two-thirds vote of the entire membership of the County Board (20 votes of the 30 member County Board).

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

Referred By: Finance Committee

08-12-2025

REVIEWED: Corporation Counsel: ___; Finance Director: ___



Jefferson County Finance Department

311 S. Center Ave
Jefferson, WI 53549
Telephone (920) 674-7434
Fax (920) 674-7368

Marc A. DeVries, CPA
Finance Director

Morgan Toutant
Jayne Hintzmann
Donna Miller
Tamara L. Worzalla, CPA

MEMORANDUM

From: Marc DeVries
Re: Live Local Development Fund loan servicing
Date: July 17, 2025

Background:

In 2023, ThriveED created the Live Local Development Fund (LLDF), a collaboration between ThriveED, Jefferson County and several regional partners including a hospital, banks and foundations as a tool for stimulating growth in housing stock in Jefferson County. Jefferson County, along with these partners have pledged funds through the enactment of Contribution/Donor Agreements and Investor Agreements. Interested developers apply for the funding and applications are underwritten and then evaluated by a panel of professionals that represent our investors and have experience evaluating the financial viability of housing projects. This committee currently consists of the County Finance Chair, Principal, Development & Community Advisor at Baker Tilly, CFO of the Greater Watertown Community Health Foundation and commercial lenders.

Upon successful execution of a Developer Agreement, the obligations of each funding participant (contributor/donors and investors) will be established. The funds will be collected via wire or ACH from the determined participants and collected into a Special Revenue Fund which will be segregated from all other county funds within the accounting records of Jefferson County. The County will utilize the existing Revolving Loan Fund checking account for the collection and disbursement of loan funds.

Jefferson County has pledged \$2 million to the LLDF in the form of a Donor Agreement, which states that the corresponding interest and principal collected from developers will return to the LLDF to support ongoing loans and loan servicing. Some or all of the interest collected will be used to fund a position in JCEDC that services the loans. At least once a year, this interest will be transferred out of the Special Revenue Fund and into JCEDC at an amount to be determined through the budget process each year.

Accounting treatment:

Although most of the funding for this program is coming from outside of the County, and the County has pledged funding in the form of a donation to the program with no expectation of return, this program does not qualify as fiduciary as defined by GASB Statement No. 84 for the following reasons:

1. The County employs a position that will assist with the evaluation of developers and servicing of the loans, meaning that there is administrative involvement by the County.
2. Interest received on donated funds from the County will assist with funding the position that is evaluating the developers and servicing the loans, meaning that there is direct financial involvement by the County.

The decision of where the program should be housed in the County's accounting records is driven by a desire to measure the financial performance of the loan programs offered by JCEDC. Currently, there is also a Revolving Loan Program (RLF) that offers gap financing to local business as a way for local businesses to secure assets that allow them to thrive and grow. There is also a segregated checking account that is used for payments received from the participants of this program and will also be used for the LLDF. In order to track the financial performance of these programs the Finance Department proposes to establish a new Economic Development Special Revenue Fund which would assume the current RLF loans from the General Fund and also track the new loans from the LLDF.

GASB Statement No. 54 allows for the establishment of special revenue funds to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than capital projects and debt service. In this case, the revenues generated from the loan programs is expected to comprise a substantial portion of the inflows to the fund.

The County will establish an Economic Development Loan Special Revenue Fund to account for the loan activity in both the RLF and LLDF programs.

Contractual implications:

In order to protect sensitive financial information received from developers during the underwriting process, the Professional Services Agreement between Jefferson County and ThriveED should be modified to delineate the duties related to this process between JCEDC and ThriveED.

JEFFERSON COUNTY
Revenues collected through June 30

DEPT NAME	2025 REVISED	2025 ACTUALS	%COLLECTED	2024 REVISED	2024 ACTUALS	%COLLECTED	2023 REVISED	2023 ACTUALS	%COLLECTED
Administration Total	\$ (1,017,274.00)	\$ (503,381.54)	49%	\$ (1,263,088.00)	\$ (403,695.00)	32%	\$ (3,253,177.00)	\$ (419,338.32)	13%
Capital Projects and Debt Total	(3,917,707.00)	(2,026,009.10)	52%	(4,061,985.00)	(5,198,950.43)	128%	(12,384,243.00)	(2,951,445.60)	24%
Central Services Total	(1,085,554.00)	(531,764.74)	49%	(1,069,211.00)	(526,392.98)	49%	(985,653.00)	(492,026.30)	50%
Child Support Total	(1,279,923.00)	(366,330.74)	29%	(1,310,868.00)	(376,470.90)	29%	(1,235,122.00)	(380,240.80)	31%
Clerk of Courts Total	(1,877,067.00)	(869,076.71)	46%	(1,736,355.00)	(790,404.51)	46%	(1,743,803.00)	(805,080.59)	46%
Corporation Counsel Total	(501,862.00)	(251,010.81)	50%	(500,689.00)	(250,344.42)	50%	(488,185.00)	(251,654.72)	52%
County Board Total	(518,876.00)	(259,437.90)	50%	(513,039.00)	(256,620.68)	50%	(485,639.00)	(242,896.63)	50%
County Clerk Total	(398,030.00)	(239,550.13)	60%	(438,109.00)	(245,295.54)	56%	(414,523.00)	(232,875.89)	56%
Court Support Services Total	(1,448,519.00)	(658,808.69)	45%	(1,588,900.00)	(696,419.87)	44%	(1,529,196.00)	(609,142.48)	40%
District Attorney Total	(903,820.00)	(439,898.32)	49%	(1,030,146.00)	(460,055.07)	45%	(1,034,908.00)	(465,008.83)	45%
Economic Development Total	(505,062.00)	(332,605.76)	66%	(574,635.00)	(301,982.00)	53%	(487,082.00)	(290,153.50)	60%
Emergency Management Total	(252,375.00)	(176,324.33)	70%	(272,895.00)	(352,480.71)	129%	(256,391.00)	(146,086.26)	57%
Fair Park Total	(1,885,497.00)	(385,229.54)	20%	(1,940,507.00)	(280,607.62)	14%	(2,008,699.00)	(473,306.98)	24%
Finance Department Total	(1,189,562.00)	(590,952.58)	50%	(1,178,737.00)	(544,047.26)	46%	(1,160,790.00)	(586,231.51)	51%
General Revenues & Expenditure Total	(646,999.00)	1,327,587.75	-205%	(49,999.00)	1,080,939.46	-2162%	636,379.00	1,282,803.72	202%
Health Department Total	(1,963,294.00)	(719,740.79)	37%	(2,023,893.00)	(722,964.22)	36%	(2,032,380.00)	(820,414.78)	40%
Highway Department Total	(13,304,276.00)	(5,478,784.90)	41%	(12,872,176.00)	(5,239,461.84)	41%	(13,691,556.00)	(5,585,975.87)	41%
Human Resources Total	(821,520.00)	(413,471.48)	50%	(753,389.00)	(316,215.68)	42%	(731,756.00)	(314,297.40)	43%
Human Services Department Total	(37,973,448.00)	(11,788,759.95)	31%	(40,487,963.00)	(14,090,937.98)	35%	(36,683,238.00)	(14,410,882.81)	39%
Internal Service Funds Total	(2,890,970.00)	(1,278,917.62)	44%	(2,591,004.00)	(1,190,752.74)	46%	(2,433,439.00)	(1,070,911.26)	44%
Land & Water Conservation Total	(1,025,070.00)	(461,551.12)	45%	(1,019,812.00)	(396,018.06)	39%	(1,038,626.00)	(413,634.18)	40%
Land Information Total	(785,644.00)	(381,685.79)	49%	(728,594.00)	(348,577.35)	48%	(609,521.00)	(337,226.16)	55%
Library Total	(1,298,317.00)	(649,158.36)	50%	(1,194,080.00)	(597,039.96)	50%	(1,179,470.00)	(589,735.02)	50%
Medical Examiner Total	(404,799.00)	(179,480.64)	44%	(397,209.00)	(194,800.08)	49%	(364,329.00)	(161,361.54)	44%
Parks Department Total	(2,999,293.00)	(610,170.07)	20%	(2,335,427.00)	(980,019.33)	42%	(1,357,549.00)	(664,163.89)	49%
Planning And Zoning Total	(793,195.00)	(344,072.97)	43%	(755,318.00)	(338,838.28)	45%	(736,737.00)	(320,261.11)	43%
Register Of Deeds Total	(395,702.00)	(261,223.64)	66%	(390,105.00)	(156,305.17)	40%	(351,488.00)	(209,167.25)	60%
Sheriff Department Total	(19,076,379.00)	(9,256,106.35)	49%	(18,382,021.00)	(8,422,774.47)	46%	(18,275,038.00)	(8,471,324.32)	46%
Treasurer Total	(318,220.00)	(893,393.16)	281%	(324,329.00)	(1,098,219.40)	339%	(309,068.00)	(1,034,047.82)	335%
UW Extension Total	(315,592.00)	(153,304.46)	49%	(331,991.00)	(156,896.68)	47%	(294,381.00)	(141,830.08)	48%
Veterans Services Total	(261,611.00)	(142,046.78)	54%	(322,081.00)	(147,458.34)	46%	(291,193.00)	(147,341.07)	51%
GRAND TOTAL	\$ (102,055,457.00)	\$ (39,314,661.22)	39%	\$ (102,438,555.00)	\$ (44,000,107.11)	43%	\$ (107,210,801.00)	\$ (41,755,259.25)	39%

JEFFERSON COUNTY
Expenditures through June 30

<u>DEPT NAME</u>	<u>2025 REVISED</u>	<u>2025 ACTUALS</u>	<u>%SPENT</u>	<u>2024 REVISED</u>	<u>2024 ACTUALS</u>	<u>%SPENT</u>	<u>2023 REVISED</u>	<u>2023 ACTUALS</u>	<u>%SPENT</u>
Administration Total	\$ 3,473,689.00	\$ 403,256.07	12%	\$ 2,734,200.00	\$ 761,627.23	28%	\$ 3,671,136.00	\$ 436,651.83	12%
Capital Projects and Debt Total	3,956,785.00	4,038,825.25	102%	23,056,715.00	12,308,686.65	53%	49,331,476.00	22,199,396.36	45%
Central Services Total	1,227,612.00	631,361.93	51%	1,291,927.00	539,451.48	42%	1,258,368.00	462,389.92	37%
Child Support Total	1,279,923.00	588,979.08	46%	1,310,868.00	605,777.06	46%	1,235,122.00	585,292.60	47%
Clerk of Courts Total	1,877,066.00	797,567.56	42%	1,737,016.00	841,311.46	48%	1,743,803.00	738,905.02	42%
Corporation Counsel Total	501,863.00	231,031.48	46%	500,690.00	214,318.66	43%	500,187.00	218,960.31	44%
County Board Total	518,876.00	297,198.32	57%	513,039.00	358,929.17	70%	560,639.00	434,275.11	77%
County Clerk Total	398,030.00	543,298.94	136%	437,611.00	593,721.70	136%	453,793.00	547,615.47	121%
Court Support Services Total	1,448,521.00	643,119.16	44%	1,601,585.00	665,144.26	42%	1,529,196.00	636,280.57	42%
District Attorney Total	903,820.00	436,815.30	48%	1,030,148.00	465,113.73	45%	1,034,908.00	492,158.03	48%
Economic Development Total	593,438.00	314,496.59	53%	615,039.00	251,623.54	41%	569,383.00	210,798.14	37%
Emergency Management Total	252,375.00	144,931.91	57%	317,496.00	126,564.89	40%	256,393.00	154,585.97	60%
Fair Park Total	2,005,495.00	468,150.11	23%	2,070,509.00	494,463.42	24%	2,035,188.00	553,625.90	27%
Finance Department Total	1,248,562.00	567,749.10	45%	1,193,737.00	526,391.98	44%	1,175,791.00	522,135.03	44%
General Revenues & Expenditure Total	1,332,250.00	-	0%	1,443,649.00	-	0%	3,164,889.00	-	0%
Health Department Total	2,000,597.00	902,099.38	45%	2,104,287.00	913,801.17	43%	1,967,694.00	888,092.63	45%
Highway Department Total	13,304,276.00	6,287,491.67	47%	12,872,177.00	5,928,708.74	46%	13,691,556.00	4,547,971.39	33%
Human Resources Total	829,400.00	361,015.71	44%	761,268.00	337,045.51	44%	881,634.00	332,038.77	38%
Human Services Department Total	38,805,157.00	18,116,982.63	47%	41,112,238.00	19,076,386.06	46%	37,639,969.00	17,628,054.08	47%
Internal Service Funds Total	2,890,970.00	1,480,270.31	51%	2,591,003.00	1,405,713.87	54%	2,433,435.00	1,277,369.31	52%
Land & Water Conservation Total	1,147,391.00	336,280.81	29%	1,076,096.00	331,395.01	31%	1,095,951.00	311,778.00	28%
Land Information Total	798,070.00	408,931.65	51%	757,359.00	301,718.75	40%	647,797.00	314,423.66	49%
Library Total	1,298,316.00	1,297,475.16	100%	1,194,080.00	1,192,902.47	100%	1,179,470.00	1,178,501.42	100%
Medical Examiner Total	404,800.00	168,860.90	42%	407,210.00	172,144.95	42%	364,329.00	159,965.23	44%
Parks Department Total	4,439,213.00	1,202,953.79	27%	3,121,260.00	794,266.81	25%	1,836,851.00	745,663.26	41%
Planning And Zoning Total	806,830.00	363,186.63	45%	755,387.00	390,895.89	52%	736,740.00	373,918.29	51%
Register Of Deeds Total	395,702.00	211,572.54	53%	390,105.00	219,843.16	56%	454,444.00	276,499.07	61%
Sheriff Department Total	20,103,459.00	9,465,288.17	47%	19,164,512.00	8,353,030.72	44%	19,017,401.00	8,677,888.25	46%
Treasurer Total	387,010.00	188,135.51	49%	324,329.00	154,512.27	48%	309,066.00	156,498.66	51%
UW Extension Total	323,593.00	147,529.06	46%	339,993.00	123,612.88	36%	302,180.00	97,322.13	32%
Veterans Services Total	261,612.00	120,697.58	46%	323,881.00	141,856.19	44%	298,003.00	144,061.53	48%
GRAND TOTAL	\$ 109,214,701.00	\$ 51,165,552.30	47%	\$ 127,149,414.00	\$ 58,590,959.68	46%	\$ 151,376,792.00	\$ 65,303,115.94	43%

June 2025 Budget Variance Report Analysis

Morgan Toutant

A. Revenue Analysis: The month of June is closed and, therefore, the County is half of the way through 2025. I anticipate seeing 50% 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. 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.
2. Clerk of Courts: Clerk of Courts is slightly under collected in June due to low collection of circuit court costs, misc. court fees, and interest & dividends. This type of activity is typical for the last three years.
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 June 30th, Court Support Services is under collected at 45%. Not yet receiving court reimbursement state aid is the main contributing factor to this under collection. Reminder that this is collected in September.
5. Economic Development: Economic Development is over collected at 66%. Like May, this is due to interest collected from the County's contribution to the Local Development Fund.
6. Emergency Management: At 70%, Emergency Management is over collected in June. This is due to receiving a final payment of federal grant funding for the Flood Mitigation program as well as the Hazard Mitigation Grant and Pre-Disaster Mitigation Grant. Excluding these funds, Emergency Management is 52% collected.
7. Fair Park: As a whole, Fair Park is 20% collected in June. This percentage is best analyzed by isolating the org code data:
 - **Fair Park (12101)**: Fair Park is under collected at 44%. Building rentals, sponsor revenue, winter storage rental, and camping fees continue to drive this percentage. As the year progresses, these primary avenues of revenue will also progress.
 - **Fair Week (12102)**: Expectedly, Fair Week is 8% collected as of June 2025. As Fair Week approaches, this will gradually increase.
8. Health: Reminder that grants are billed in arrears and collections are usually at least a month behind.
9. Highway: The Highway Department is under collected at 41%. Not yet receiving state aid for highway maintenance, LRIP grant funding, as well as federal grant funding for the HWY D project continue to drive this percentage in June.

June 2025 Budget Variance Report Analysis

Morgan Toutant

10. Human Services: Human Services is under collected at 31%. Reminder that state aid for various programs offered by Human Services is collected in arrears throughout the year.
11. Internal Services Fund: County fleet vehicle sales have not yet taken place in 2025 and this continues to drive the June percentage in the Internal Services Fund.
12. Land & Water Conservation: As of June, Land & Water Conservation is under collected at 45%. This is due to not yet receiving federal grant funding for the Farm Preservation program.
13. Medical Examiner: Low collection in cremation permit revenue continues to drive the lower-than-expected overall collection percentage in the month of June. This is normal activity for this time of year.
14. Parks: Like May, uncollected Interurban Bike Trail TAP Grant revenue and restricted donations are the main contributing factors to the low percentage in June. Additionally, not yet receiving state aid for snowmobile trail maintenance is contributing in June.
15. 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 50% collected.
16. Register of Deeds: Register of Deeds is over collected at 66%. Like May, this high percentage is due to higher-than-expected collection of transfer fees, recording/filing fees and county portion death fund contributions.
17. Treasurer: Higher than expected collection on interest & dividends, interest on taxes, as well as fair market value adjustments are the main factors contributing to the Treasurer's office percentage in June.
18. Veteran Services: Veteran Services is over collected at 54%. This is due to receiving 100% of the CVSO Grant. Without this outlier, Veteran Services is 51% collected.

June 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 June. Additionally, an open position within the department and the benefits associated with it are contributing to the percentage.
2. Capital Projects and Debt: Reminder that this percentage is due to the conclusion of the courthouse project.
3. Child Support: An open position in the Child Support Department continues to drive the lower-than-expected spending into June.
4. Clerk of Courts: At 42%, Clerk of Courts is underspent. An open position as well as lower-than-expected spending on interpreter fees is driving this overall percentage.
5. Corporation Counsel: An open position within Corporation Counsel is driving the low overall spending percentage. This position was filled in April 2025.
6. County Board: County Board is overspent at 57%. Reminder that this is historically typical and due to the annual JCEDC fee allocation. Without these expenses, County Board is 43% spent. The annual payment to the Rock River Free Clinic has not taken place in June.
7. County Clerk: The expenses for property, auto liability, and other insurance annual renewals continue to drive the high percentage in June for County Clerk. Excluding these expenses, County Clerk is overspent at 56%. Like May, this is due to election ballot printing and election equipment maintenance.
8. Court Support Services: At 44%, Court Support Services is underspent. Open positions within the department and the benefits associated with them are driving the lower-than-expected spending.
9. Economic Development: Economic Development is overspent at 53%. Retainer fees within other professional services continue to be the main factor in this percentage. These expenses are 80% spent as of June 30th.
10. Emergency Management: Like May, 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 June.

June 2025 Budget Variance Report Analysis

Morgan Toutant

11. Fair Park: As of June 2025, Fair Park is 23% spent. This percentage is best analyzed by isolating the org code data:
 - **Fair Park (12101)**: Fair Park is underspent at 45%. Zero spending on capital maintenance projects as well as a feasibility study continues to drive this percentage. Without these expenses, Fair Park is overspent at 54%. This is due to a historically typical increase in employee time, and therefore salaries/wages expenses, in preparation for Fair Week.
 - **Fair Week (12102)**: Fair Week is 10% spent in June. As Fair Week approaches, this will gradually increase.
12. Finance: Employee dental claims continue to drive the low spending in the Finance Department.
13. Health: At 45%, Health is underspent in June. This is due to open positions within the department as well as the benefit expenses associated with them.
14. Highway: Open positions with the Highway Department continue to generate the lower-than-expected spending as of June 30th.
15. Human Resources: An open position and the benefits associated with this position continue to drive low spending for Human Resources.
16. Human Services: Human Services is slightly under spent at 47%. This is primarily due to various open positions within the department. Additionally, ongoing capital building improvement projects and the low spending on them is contributing to this percentage.
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. Like May, minimal spending on cost share payments for the DATCP program, cover crop cost share expenses with various grants are driving this percentage in June.
18. Medical Examiner: Medical Examiner is underspent at 42%. Reminder that low spending on autopsies is typical for this time of year.
19. Parks: Spending that has not yet taking place for the Interurban Bike Trail project as well as other budgeted capital improvement projects to the Parks building are the main factors to the low percentage in June.
20. Planning and Zoning: Planning and Zoning is underspent at 45%. This is due to a previously open position within the department that has since been filled.
21. Register of Deeds: Like May, the 2025 license renewal for AVID/Laredo software in the Register of Deeds Department is driving this overspending. Without this expense, ROD is 47% spent.

June 2025 Budget Variance Report Analysis

Morgan Toutant

22. Sheriff: As of June 30th, the Sheriff's department is slightly under spent at 47%. This is due to previously open positions and the benefits associated with them.
23. UW-Extension: At 46%, UW-Extension is underspent in June. This is due to spending that has not yet occurred for laptop and docking station replacements, A/V system replacement project, as well as the annual activity center rent.
24. Veterans: Low spending in various direct veteran relief expenses as well as a benefit adjustment/refund through the payroll process are driving the slight underspending in June in the Veterans department.

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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	-347,475.96		-347,475.98	50.0%
12201 412100 Sales Taxes From County	-160	0	-160	-60.40		-99.60	37.8%
12201 451004 Garnishment Fees	-100	0	-100	-15.00		-85.00	15.0%
12201 451005 Child Support Fees	-350	0	-350	-289.53		-60.47	82.7%
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	-364,377.50		-390,184.44	%
12202 Dental Insurance Allocation							
12202 451026 Retiree Ins Premium Recovery	-20,000	0	-20,000	-9,489.26		-10,510.74	47.4%
12202 451032 Cobra Premium Recovery	-3,000	0	-3,000	-563.09		-2,436.91	18.8%
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	-216,221.73		-253,778.27	46.0%
TOTAL Dental Insurance Allocation	-494,000	0	-494,000	-226,575.08		-267,424.92	%
TOTAL General Fund	-1,189,562	-59,000	-1,248,562	-590,952.58		-657,609.36	%
TOTAL REVENUES	-1,189,562	-59,000	-1,248,562	-590,952.58		-657,609.36	

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FROM 2025 01 TO 2025 06

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	125,353.21		136,810.69	47.8%
12201 511210 Wages-Regular	195,592	0	195,592	95,873.37		99,719.03	49.0%
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	15,958.32		17,067.66	48.3%
12201 512142 Retirement (Employer)	32,002	0	32,002	15,384.29		16,618.17	48.1%
12201 512144 Health Insurance	58,386	0	58,386	29,019.42		29,366.46	49.7%
12201 512145 Life Insurance	172	0	172	113.16		58.80	65.8%
12201 512151 HSA Contribution	5,300	0	5,300	.00		5,300.00	.0%
12201 512153 HRA Contribution	0	0	0	160.82		-160.82	.0%
12201 512173 Dental Insurance	4,344	0	4,344	2,146.15		2,197.85	49.4%
12201 521213 Accounting & Auditing	25,716	0	25,716	25,756.00		-40.00	100.2%
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	269.02		2,330.98	10.3%
12201 531313 Printing & Duplicating	2,000	0	2,000	104.74		1,895.26	5.2%
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	239.61		60.39	79.9%
12201 532336 Lodging	2,200	0	2,200	1,313.16		886.84	59.7%
12201 532339 Other Travel & Tolls	200	0	200	127.68		72.32	63.8%
12201 535242 Maintain Machinery & Equip	1,000	0	1,000	496.15		503.85	49.6%
12201 571004 IP Telephony Allocation	638	0	638	319.02		318.98	50.0%
12201 571005 Duplicating Allocation	105	0	105	52.50		52.50	50.0%
12201 571009 MIS PC Group Allocation	15,368	0	15,368	7,684.02		7,683.98	50.0%
12201 571010 MIS Systems Grp Alloc(ISIS)	4,271	0	4,271	2,135.52		2,135.48	50.0%
12201 591519 Other Insurance	4,292	0	4,292	2,161.74		2,129.88	50.4%
TOTAL Finance	695,562	59,000	754,562	375,213.84		369,348.10	%

12202 Dental Insurance Allocation

12202 599982 Retiree Dental Claims	12,000	0	12,000	8,637.70		3,362.30	72.0%
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ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12202 599984 Cobra Dental Claims	6,000	0	6,000	1,111.00		4,889.00	18.5%
12202 599986 Administrative Fees Dental	24,000	0	24,000	12,068.58		11,931.42	50.3%
12202 599989 Employee Dental Claims	450,300	0	450,300	170,147.14		280,152.86	37.8%
12202 599992 Administrative Dental Retiree	1,700	0	1,700	570.84		1,129.16	33.6%
TOTAL Dental Insurance Allocation	494,000	0	494,000	192,535.26		301,464.74	%
TOTAL General Fund	1,189,562	59,000	1,248,562	567,749.10		670,812.84	%
TOTAL EXPENSES	1,189,562	59,000	1,248,562	567,749.10		670,812.84	

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FROM 2025 01 TO 2025 06

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	915,324.36		915,324.38	50.0%
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	-4,569.47		969.47	126.9%
13201 418100 Interest On Taxes	-215,000	0	-215,000	-132,093.06		-82,906.94	61.4%
13201 441030 Ag Use Conversion Penalty	-32,600	0	-32,600	-4,748.46		-27,851.54	14.6%
13201 451007 Treasurers Fees	-400	0	-400	-126.00		-274.00	31.5%
13201 481001 Interest & Dividends	-1,800,269	0	-1,800,269	-1,364,006.72		-436,262.55	75.8%
13201 481004 Fair Market Value Adjustment	0	0	0	-207,592.20		207,592.20	.0%
13201 486004 Miscellaneous Revenue	0	0	0	-1.00		1.00	.0%
TOTAL County Treasurer	-281,221	0	-281,221	-859,914.46		578,693.93	%
13202 Tax Deed Expense							
13202 451030 Foreclosure Reimbursement	-34,000	0	-34,000	-6,978.47		-27,021.53	20.5%
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	-33,478.70		-72,310.16	%
TOTAL General Fund	-318,221	-68,789	-387,009	-893,393.16		506,383.77	%
TOTAL REVENUES	-318,221	-68,789	-387,009	-893,393.16		506,383.77	

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ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	ACTUALS	ENCUMBRANCES	AVAILABLE	PCT
100 General Fund	APPROP	ADJSTMTS	BUDGET			BUDGET	USED
13201 County Treasurer							
13201 511110 Salary-Permanent Regular	92,186	0	92,186	45,792.25		46,393.35	49.7%
13201 511210 Wages-Regular	58,699	0	58,699	29,291.38		29,407.79	49.9%
13201 511220 Wages-Overtime	36	0	36	.00		36.03	.0%
13201 512141 Social Security	10,146	0	10,146	5,097.75		5,048.21	50.2%
13201 512142 Retirement (Employer)	10,239	0	10,239	5,093.97		5,144.82	49.8%
13201 512144 Health Insurance	31,107	0	31,107	15,421.11		15,685.93	49.6%
13201 512145 Life Insurance	21	0	21	13.28		7.30	64.5%
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	1,153.81		1,164.59	49.8%
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	456.17		1,543.83	22.8%
13201 531313 Printing & Duplicating	100	0	100	39.39		60.61	39.4%
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	28.50		329.15	8.0%
13201 532335 Meals	50	0	50	.00		50.00	.0%
13201 532336 Lodging	1,800	0	1,800	470.00		1,330.00	26.1%
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	255.00		255.00	50.0%
13201 571005 Duplicating Allocation	4	0	4	1.98		2.02	49.5%
13201 571009 MIS PC Group Allocation	11,530	0	11,530	5,764.98		5,765.02	50.0%
13201 571010 MIS Systems Grp Alloc(ISIS)	1,794	0	1,794	897.00		897.00	50.0%
13201 591519 Other Insurance	1,508	0	1,508	708.54		799.77	47.0%
13201 593256 Bank Charges	1,500	0	1,500	577.54		922.46	38.5%
TOTAL County Treasurer	281,221	0	281,221	137,967.64		143,252.89	%
13202 Tax Deed Expense							
13202 521212 Legal	30	0	30	28.75		1.25	95.8%

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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	50,167.87		55,620.99	%
TOTAL General Fund			318,221	68,789	387,009	188,135.51		198,873.88	%
TOTAL EXPENSES			318,221	68,789	387,009	188,135.51		198,873.88	

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FROM 2025 01 TO 2025 06

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	ACTUALS	ENCUMBRANCES	AVAILABLE	PCT
100 General Fund	APPROP	ADJSTMTS	BUDGET			BUDGET	USED
11301 Child Support							
11301 411100 General Property Taxes	-113,751	0	-113,751	-56,875.56		-56,875.52	50.0%
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	-1,210.13		410.13	151.3%
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	-5,985.37		-7,014.63	46.0%
11301 455003 Non-IVD Service Fees	-805	0	-805	-549.60		-255.40	68.3%
11301 471205 Child Support Billed	0	0	0	-16,171.87		16,171.87	.0%
TOTAL Child Support	-1,279,923	0	-1,279,923	-366,330.74		-913,592.34	%
TOTAL General Fund	-1,279,923	0	-1,279,923	-366,330.74		-913,592.34	%
TOTAL REVENUES	-1,279,923	0	-1,279,923	-366,330.74		-913,592.34	

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FROM 2025 01 TO 2025 06

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	127,208.42	191,490.65	39.9%
11301	511210	Wages-Regular	571,928	0	571,928	291,546.36	280,381.39	51.0%
11301	511220	Wages-Overtime	2,815	0	2,815	113.02	2,702.24	4.0%
11301	511330	Wages-Longevity Pay	1,373	0	1,373	218.74	1,153.76	15.9%
11301	512141	Social Security	65,030	0	65,030	30,495.82	34,534.15	46.9%
11301	512142	Retirement (Employer)	61,634	0	61,634	26,559.20	35,074.41	43.1%
11301	512144	Health Insurance	108,796	0	108,796	57,498.19	51,297.75	52.8%
11301	512145	Life Insurance	315	0	315	127.33	188.08	40.4%
11301	512151	HSA Contribution	10,140	0	10,140	.00	10,140.00	.0%
11301	512153	HRA Contribution	0	0	0	675.32	-675.32	.0%
11301	512173	Dental Insurance	8,467	0	8,467	3,663.18	4,804.02	43.3%
11301	521255	Paper Service	8,500	0	8,500	3,603.88	4,896.12	42.4%
11301	521256	Genetic Tests	5,700	0	5,700	2,009.50	3,690.50	35.3%
11301	521296	Computer Support	1,900	0	1,900	1,507.88	392.12	79.4%
11301	529160	Interpreter Fee	3,000	0	3,000	232.00	2,768.00	7.7%
11301	531003	Notary Public Related	180	0	180	142.99	37.01	79.4%
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	1,054.46	1,445.54	42.2%
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	551.50	448.50	55.2%
11301	531324	Membership Dues	2,128	0	2,128	1,208.16	919.84	56.8%
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	8.17	771.83	1.0%
11301	532334	Commercial Travel	1,300	0	1,300	.00	1,300.00	.0%
11301	532335	Meals	800	0	800	76.31	723.69	9.5%
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	1,657.98	1,658.02	50.0%
11301	571005	Duplicating Allocation	109	0	109	54.48	54.52	50.0%
11301	571009	MIS PC Group Allocation	32,944	0	32,944	16,471.98	16,472.02	50.0%

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FROM 2025 01 TO 2025 06

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	4,612.98		4,613.02	50.0%
11301 591519 Other Insurance	8,765	0	8,765	4,200.78		4,564.59	47.9%
TOTAL Child Support	1,279,923	0	1,279,923	588,979.08		690,944.00	%
TOTAL General Fund	1,279,923	0	1,279,923	588,979.08		690,944.00	%
TOTAL EXPENSES	1,279,923	0	1,279,923	588,979.08		690,944.00	

**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
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Net	500,000.00	532,250.00	300,000.00
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