

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

Date: Tuesday, December 2, 2025

Time: 8:30 a.m.

Committee members: Jones, Richard (Chair); Zarling, 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 November 4, 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 accepting \$10,000 in grant funding from Wisconsin Environmental Public Health Tracking: Taking Action with Data for an arsenic risk reduction initiative
9. Discussion and possible action on executing a HazMat Agreement between Dodge County Emergency Management and Jefferson County Emergency Management
10. Discussion and possible action on Revolving Loan Fund
11. Discussion and possible action on acceptance of HUD grant for JCEDC
12. 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
13. Consider a motion to convene in closed session pursuant to Wis. Stat. §19.85(1)(c), (e), (f) and (g) to confer with legal counsel, for discussion and possible action on the following:
 - a. The terms and conditions of a potential sale of County-owned farmland
 - b. The proposed resolution of a personnel matter
14. Reconvene in open session for action on closed session items, if necessary
15. Discussion and possible action on 2025 projections of budget vs. actual revenues and expenditures
16. Review of the financial statements and department update for October 2025-Finance Department
17. Review of the financial statements and department update for October 2025-Treasurer's Office
18. Review of the financial statements and department update for October 2025-Child Support
19. Update on contingency fund balance
20. Discussion of funding for projects related to the new highway facilities and sale of old highway facilities
21. Set future meeting schedule, next meeting date, and possible agenda items
22. Review of invoices
23. Adjourn Finance Committee

Next scheduled meetings: Tuesday, January 6, 2026 (Regular meeting)
 Tuesday, February 3, 2026 (Regular meeting)
 Tuesday, March 3, 2026 (Regular meeting)

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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
November 4, 2025**

Committee members: Jones, Richard (Chair)
Christensen, Walt
Jaeckel, George (Vice Chair)

Zarling, Karl
Drayna, David

- 1. Call to order** – Finance Committee Chair Richard Jones called the meeting to order at 8:30 a.m.
- 2. Roll call (establish a quorum)** – Finance Committee members present were Richard Jones, George Jaeckel, Walt Christensen, David Drayna, and Karl Zarling. Other board members in attendance were Phil Ristow. Staff in attendance included County Administrator Michael Luckey, Corporation Counsel Danielle Thompson, Finance Director Marc DeVries; Assistant Finance Director, Tammy Worzalla; Budget Analyst, Morgan Toutant; Communications & Marketing Coordinator, Ryan Roecker; Emergency Management Director, Tracy Hameau; Financial Partnership Manager, Emily Clavette; Land & Water Conservation Director, Patricia Cicero; Human Resources Coordinator, Jessica Tucker; and Paralegal, Sarana Stolar. There were no members of the public present.
- 3. Certification of compliance with the Open Meetings Law** – Finance Director DeVries 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 October 7, 2025** - Motion by Jaeckel/Drayna to approve the minutes from the Finance Committee October 7, 2025. The motion passed 5-0.
- 6. Communications** – None.
- 7. Public comment** – None.
- 8. Discussion and possible action on authorizing Jefferson County to apply for a Flood Mitigation Grant** – Emergency Management Director Hameau explained that the County wishes to apply for funding that assists the County with assessing the cause of flooding and explores potential mitigating solutions to lessen the damage caused. The amount of the grant is unknown at this time but there is a 25% match. Motion by Christensen/Zarling to approve the resolution to apply for funding on the condition that if the grant is awarded, the Emergency Management Director will petition the Committee to accept the grant and identify a funding source for the matching requirement, and forward to the County Board of Supervisors. The motion passed 5-0.
- 9. Discussion and possible action on policy for economic development/infrastructure** – County Administrator Luckey presented a draft policy outlining the parameters for requests for funding assistance from local municipalities for economic development projects. Further revisions will be made based on the feedback provided. No action was taken.

10. Discussion and possible action on 2026 supervisor budget amendment requests – There were no supervisor amendments submitted. No action was taken.

11. Discussion and possible action on 2026 budget – No action was taken.

12. Discussion and possible action on amending the Fund Balance policy – DeVries explained the changes made to the policy since the last meeting. Motion by Zarling/Jaeckel to approve the changes to the policy and forward the resolution to the County Board of Supervisors. The motion passed 4-1 with Christensen dissenting.

13. Discussion and possible action on claim for damages by Erie Insurance – Motion by Jaeckel/Zarling to deny the claim and forward to the County Board of Supervisors. The motion passed 5-0.

14. Discussion and possible action on claim for damages by Mary Novak – Motion by Jaeckel/Zarling to deny the claim and forward to the County Board of Supervisors. The motion passed 5-0.

15. 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 –Corporation Counsel Thompson and Paralegal Stolar updated the Committee on the status of tax delinquent collections. No action was taken.

16. Consider a motion to convene in closed session pursuant to Wis. Stat. §19.85(1)(e) which allows for closed session whenever competitive or bargaining reasons require it to deliberate or negotiate the purchase of public properties or conduct other specified public business, for discussion and possible action on the following:

- a. A proposed amendment to the Purchase & Sale Agreement with Virtus Development, LLC for the sale of the former highway property
- b. The terms and conditions of a potential sale of County-owned farmland located within the Food & Beverage Innovation Campus

Motion by Jones/Jaeckel to convene into closed session. The Committee voted by roll call vote. The motion passed 5-0.

17. Reconvene in open session for action on closed session items, if necessary – Motion by Jaeckel/Drayna to reconvene into open session. The Committee voted by roll call vote. The motion passed 5-0.

Item 16b. Motion by Jones/Jaeckel to direct the County Administrator to negotiate and finalize the purchase agreement according to the terms discussed in closed session. The motion passed 5-0.

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

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

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

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

22. Update on contingency fund balance – DeVries reported the current balances of 2025 contingency funds after action taken at this meeting are \$319,690.66 for general contingency (excludes water main break, which has not been voted on), \$522,413 for Other Contingency and \$300,000 for vested benefits. No action was taken.

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

24. Set future meeting schedule, next meeting date, and possible agenda items - The next scheduled meeting is set for December 2, 2025, at 8:30 a.m.

25. Review of invoices - Motion by Jaeckel/Christensen to approve invoices totaling \$5,067,681.82. The motion passed 5-0.

26. Adjourn - Motion by Jaeckel/Drayna to adjourn at 10:40 a.m. The motion passed 5-0.

Respectfully submitted,

Marc DeVries, Finance Director
Jefferson County

RESOLUTION NO. _____

Accepting \$10,000 in grant funding from the *Wisconsin Environmental Public Health Tracking: Taking Action with Data* for an Arsenic Risk Reduction Initiative and amending the 2026 budget in the Health Department

Executive Summary

The Jefferson County Health Department has been awarded \$10,000 in grant funding through the *Wisconsin Environmental Public Health Tracking: Taking Action with Data* program to support a targeted initiative aimed at identifying and reducing arsenic exposure in private wells. Building upon prior groundwater study data and local geologic mapping, department staff will focus outreach and sampling efforts in priority areas throughout Jefferson County.

At least 110 private well water samples will be collected and analyzed by a certified laboratory. Homeowners will receive individualized results, interpretation, and mitigation guidance. In addition, the department will conduct community education sessions and distribute arsenic awareness materials to at least 500 residents. Validated results will also be shared with research partners, including the Wisconsin Geological and Natural History Survey (WGNHS), to support the potential development of a countywide predictive model of arsenic risk.

Together, these efforts will address immediate exposure concerns while strengthening Jefferson County's long-term capacity to protect residents' access to safe drinking water.

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

WHEREAS, the Jefferson County Health Department has been awarded \$10,000 in funding through the *Wisconsin Environmental Public Health Tracking: Taking Action with Data* program to implement an Arsenic Risk Reduction Initiative; and

WHEREAS, in 2023, the Jefferson County Health Department, in partnership with the Jefferson County Land and Water Conservation Department and the University of Wisconsin–Stevens Point College of Natural Resources' Center for Watershed Science and Education, conducted a comprehensive groundwater study to evaluate drinking water quality, assess the impact of land use and geology, and assist rural residents in managing private well systems; and

WHEREAS, of the 828 water samples collected and analyzed for 16 water quality parameters, 7% exceeded the U.S. Environmental Protection Agency (EPA) health-based drinking water standard for arsenic (0.010 mg/L), and arsenic was detected at any level in 27% of wells tested; and

WHEREAS, Jefferson County's rate of arsenic exceedance (12% in 2024) is nearly five times higher than the statewide average of 2.43%, indicating a disproportionate burden of arsenic exposure for county residents who rely on private wells for their drinking water; and

WHEREAS, private wells are not subject to routine regulatory monitoring, leaving many households unaware of unsafe conditions that may persist for years, and chronic exposure to arsenic has been linked to serious health outcomes including skin lesions, cardiovascular disease, and an increased risk of certain cancers, as well as potential cognitive impacts in infants;

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board of Supervisors hereby accepts \$10,000 in grant funding for the Jefferson County Health Department to implement an Arsenic Risk Reduction Initiative to address private well contamination and protect public health.

Fiscal Note: This resolution accepts grant funding and increases budgeted revenue and expense in the Health Department by \$10,000. 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).

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

RESOLUTION NO. 2025-__

Authorizing the Jefferson County Administrator to execute the HazMat Agreement between Dodge County Emergency Management and Jefferson County Emergency Management and amending the 2025 budget in the Emergency Management Department

Executive Summary

This resolution authorizes the Jefferson County Administrator to execute the Hazardous Materials (HazMat) Response Agreement between Dodge County Emergency Management and Jefferson County Emergency Management. The agreement formalizes the partnership in which Dodge County will provide Jefferson County with initial hazardous materials response support when a hazardous substance release occurs within Jefferson County. This collaboration enhances regional response capabilities, improves public safety, and ensures both counties have clearly defined roles and responsibilities during HazMat incidents. Approval of this resolution allows Jefferson County to move forward with implementing this mutual aid arrangement and strengthens overall emergency response readiness.

WHEREAS, Jefferson County Emergency Management and Dodge County Emergency Management collaborate to ensure effective preparedness, response, and recovery capabilities for hazardous materials incidents affecting their respective jurisdictions; and

WHEREAS, the proposed HazMat Agreement establishes the terms, roles, responsibilities, and cost-sharing arrangements necessary to support inter-county coordination, mutual aid, and operational efficiency for hazardous materials planning and response; and

WHEREAS, execution of this agreement strengthens regional readiness, enhances responder safety, and supports compliance with state and federal emergency management requirements; and

WHEREAS, both Jefferson County and Dodge County Emergency Management and the Corporation Counsel departments have reviewed the agreement and recommend approval to maintain continuity of operations and to formalize cooperative support with Dodge County; and

WHEREAS, the Jefferson County Administrator is the designated official authorized to execute intergovernmental agreements on behalf of Jefferson County when approved by the County Board; and

WHEREAS, this Resolution was presented, reviewed, and approved at the Finance Committee meeting on December 2, 2025.

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board of Supervisors hereby authorizes the Jefferson County Administrator to execute the Hazardous Materials (HazMat) Agreement between Dodge County Emergency Management and Jefferson County Emergency Management.

BE IT FURTHER RESOLVED THAT a fully executed copy of the agreement shall be retained by Jefferson County Emergency Management and filed with the County Clerk.

Fiscal Note: The cost for this initial agreement is \$5,000. If Jefferson County continues to contract with Dodge County for HazMat services on an annual basis, this amount will be included as a recurring line item in the Emergency Management budget. Funding for the initial agreement will be allocated from contingency funds. 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).

Strategic Plan Reference: YES

Highly Regarded Quality of Life: Maintain and improve public health and safety.

Referred By:

_____ Committee

REVIEWED: Corporation 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 checked="" 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 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	Account #	Account Title	Amount
<input checked="" type="checkbox"/>	<input type="checkbox"/>	12001.411100	General Property Taxes	5,000
<input checked="" type="checkbox"/>	<input type="checkbox"/>	12001.521219	Other Professional Services	5,000
<input type="checkbox"/>	<input checked="" type="checkbox"/>	11002.411100	General Property Taxes	5,000
<input type="checkbox"/>	<input checked="" type="checkbox"/>	11002.599900	Contingency	5,000
<input type="checkbox"/>	<input type="checkbox"/>			
<input type="checkbox"/>	<input type="checkbox"/>			

Description of Adjustment:

Department Head Signature _____ Date _____

County Administrator Signature _____ Date _____

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

Memo

To: Jefferson County Finance Committee

From: Emily Clavette, Financial Partnership Manager

Date: November 25th, 2025

Re: Jefferson County Revolving Loan Fund Guideline Changes

The Board of Directors of the Jefferson County Revolving Loan Fund met and reviewed the lending guidelines.

1. Job Creation Criteria

- Aligning the job creation threshold with state business development tax credit eligibility criteria for a tier two county.
- Provide an exception where, industry realities exist where they may fall below these wage thresholds but are a county wide need. (e.g., childcare and home health roles that may fall below current wage thresholds but are critical to the region).

2. Removal of “Gap Financing” Terminology

- The manual already limits funding to 25% of project costs.
- Broadening the language allows for flexibility, including bridge funding.
- “Gap financing” often implies a junior lending position, which may not always be appropriate.

3. Interest Rate Ranges

- Introduce range of (2% to 6%) to better respond to market fluctuations and empower rate-setting discretion:

4. Collateral Priority & Guarantees

- The Board of Directors adjusted the collateral language to better reflect the need for cross collateralization and coverage.

**JEFFERSON COUNTY
REVOLVING LOAN FUND
(JC RLF)
PROGRAM OVERVIEW & LENDING GUIDELINES
DRAFT DOCUMENT December 2025**

Goal: To promote business growth in Jefferson County. provide easily accessible ~~gap~~ financing to legally operating businesses within Jefferson County and its communities.

Objective: The fund will provide easily accessible ~~gap~~ financing to legally operating businesses within Jefferson County and its communities by:

1. Encouraging financially supporting investments that enhance a businesses' productivity or operational efficiency
2. Encouraging and financially supporting investments that enhance a businesses' ability to compete in a global or local marketplace
3. Encouraging and financially supporting investments that are necessary to retain or create jobs that pay the median wage for a tier II county as defined in Wis. Stat. § 238.16(3)(b) (does not include critical need industries such as childcare, senior living, and home health).
3. ~~at least Jefferson County average annual wage which equates to \$22.29/hr. (2020BLS data).~~

Loan Minimums/Maximums: The JC RLF has the capacity to provide ~~gap~~ financing of up to 25% of total project costs; with a cap of \$275,000. The minimum loan considered by the fund will be \$25,000.

Eligibility Criteria: The RLF program is open and available to legal businesses within the corporate limits of Jefferson County.

Eligible Applicants & Project Qualifications:

- (1) Applicants must be named as an owner, sole proprietor, Chief Executive Officer, or other officer authorized by the business to enter into contracts with the County of Jefferson on behalf of the business seeking assistance.
- (2) Eligible applicants will be representatives of legitimate for-profit businesses or proposed for-profit businesses, not engaging in the activities listed in the ineligible uses section of this document.
- (3) Applicants shall not be disqualified based on age, race, color, creed, religion, sex, national origin, ancestry, handicap, physical condition, developmental disability as defined in s. 51.01(5), Wis. Stats., marital status, sexual orientation, or other form of discrimination prohibited by the laws of the State of Wisconsin or the United States of America.
- (4) Applicants must submit a check for \$500 payable to the JC RLF, along with a completed application and all required attachments, for the process to move forward. Please note; if the loan is approved, \$250 of the \$500 will be applied toward repayment of the loan. Further, if the

Commented [EC1]: It may not always be gap financing, if we have a firm that qualifies for short term financing through a fed program, I hope we would consider this. The gap is implied through the criteria In addition, if the fund can offer bridge financing and take a senior position that would be something to consider. Traditionally gap financing assumes a junior position.

Commented [EC2R1]: Add align with state tax incentive and

Commented [EC3]: This aligns with the new state incentives that were released in the budget for WEDC.

Commented [EC4R3]: Critical industries are exempt from the threshold.

pproject requires an environmental review, the applicant will be responsible for all costs associated with the environmental review process.*

(5) Applicants with existing businesses will provide full financial information for three (3) years prior to the application date and financial projections for the next two years. Applicants seeking assistance for proposed new businesses will provide personal financial information for three years prior to the application date and financial projections for the next three years.

(6) Applicants must provide a description of the property and proof of ownership, if presently owned, to be used as collateral to secure the financing sought.

(7) Applicants must enter into an Authorization Agreement for Automated Debits/Deposits.

~~(8)-(8)~~ In cases where the RLF does not have sufficient loan funds available to meet the ~~gap~~ financing need of the project, the staff will work to identify other financing alternatives ~~to close the financing gap~~.

**environmental reviews are generally necessary for projects requesting loan funds for the purchase or rehabilitation of real estate.*

Eligible Uses: Loans shall generally provide ~~gap~~ financing for eligible projects that will result in ~~creating or retaining jobs~~ attaining the JC RLF objectives in Jefferson County. ~~Gap-f~~ financing may be used for the following activities:

- (1) The acquisition of land, buildings, and fixed equipment.
- (2) Site preparation and the construction or reconstruction of buildings, or the installation of fixed equipment.
- (3) Clearance, demolition, or the removal of structures or the rehabilitation of buildings and other such improvements.
- (4) The payment of assessments for sewer, water, street, and other public utilities if the provision of the facilities will directly create or retain jobs.
- (5) Working capital for inventory and/or direct labor costs.
- (6) Purchase of machinery or equipment necessary to increase long-term productivity or efficiency outcomes.
- (7) Purchase of hardware, software, or services necessary for businesses to enhance their digital presence and/or ability to complete sales utilizing a digital platform

Ineligible Uses/Users: Program funds shall not be available to certain applicants or for the activities as described below:

- (1) Refinancing or consolidating of existing debt.
- (2) Purchase of specialized equipment that is not essential to the business' operations.
- (3) Residential building construction or reconstruction (unless such reconstruction is intended to convert the building to a business, a mixed-use development, or an industrial operation).
- (4) Routine maintenance projects.
- (5) Professional services such as feasibility and marketing studies, accounting, management services, and other similar services. Note: Legal services incurred in the closing of a RLF loan are an eligible use.

- (6) Land/property/stocks deemed to be speculative investments or similar companies.
- (7) Real estate investment companies.
- (8) Lending institutions.
- ~~(9)~~ Gambling operations.
- ~~(10)~~ Food service establishments
- ~~(11)~~ Beauty Salons
- ~~(12)~~ Adult Entertainment
- ~~(13)~~ Travel Services
- ~~(14)~~ CBD & Cannabis/Tobacco/Vaping
- ~~(15)~~ Multi Level Marketing
- ~~(9)~~~~(16)~~ Service-only businesses such as debt consolidation, membership organizations, tourism and travel, crypto/forex trading, drop shipping, and referral services
- ~~(10)~~~~(17)~~ Any expenditure related to the project but occurring prior to the loan application being approved by the Loan Review Committee.
- ~~(11)~~~~(18)~~ Loans that are in conflict with Section 946.13 of the Wisconsin Statutes (Private Interest in Public Contract Prohibited).
- ~~(12)~~~~(19)~~ Applicants with outstanding property tax liabilities are ineligible.
- ~~(13)~~~~(20)~~ The Loan Review Committee reserves the right to identify other ineligible uses for the program.

Minimum Project Qualifications: To be eligible for funding, a proposed project must meet all of the following minimum requirements:

- (1) Private Funds Leveraged. Borrowers must provide evidence of other funds to be used to complete the project as proposed. A lenders' letter of intent will be acceptable.
- (2) Financial Feasibility and Business Viability. The applicant must demonstrate that the proposed project is viable, and the business will have the economic ability to repay the funds.
- (3) Project Completion. Projects shall be completed within 24 months from the date of the loan approval. Applicants shall provide the Jefferson County a project implementation schedule not exceeding 24 months for project completion and/or job creation. Please Note: should the project not be completed within the agreed-upon time frame, the project may be deemed out of compliance and the loan could be called. It is important for the borrower to work with JC RLF staff on any complications that may delay project completion within the agreed upon time frame.

***The loan review committee may choose to adjust qualifications and eligibility based on a project's specific needs.**

Application Process: Prior to submitting an application, applicant shall discuss the program with the JC RLF staff. The JC RLF staff shall assist the applicant, as is reasonably necessary, in completing the application. The application will be considered incomplete if not accompanied with a check for \$500 made out to the JC RLF. NOTE: All financial information shall be considered confidential. Staff may utilize the services of the SBDC at UW-Whitewater to assist

applicants with financial projections or business plan development, if needed.

Timing & Review Process: Applications may be submitted at any time during the calendar year. The process to approve a loan application includes a meeting with the loan review committee. If an application is recommended for approval, the Loan Review Committee will issue a letter indicating same and setting the terms and conditions. Jefferson County Corporate Counsel will provide all loan documents necessary for the proceeds to be disbursed.

Applications shall be reviewed in the order received and based on readiness for the proposed project to proceed. In the event that multiple loan fund requests exceed available funds, applicant priority will be determined by:

- (1) Eligibility of the applicants and of the project to be undertaken.
- (2) The extent to which private funds are to be leveraged.
- (3) The perceived impact to the business' operations and/or the impact of the project to retain or grow jobs and the resulting wage impact.
- (4) Evidence of ability to repay the loan.
- (5) Size of the loan requested.
- (6) Timing of the proposed expenditures.
- (7) Completeness of application.
- (8) Other factors as deemed appropriate.

Loan Application: Applicants shall ~~submit an application~~ apply using the form available from the RLF Program and adhere to the requirements set forth in this document.

Application Review Process: Specific steps in the review process include the following:

- (1) Preliminary Review. The JC RLF staff will review the application for completeness and verify that the proposed project meets the minimum requirements provided in this document. Only complete applications will advance.
- (2) Formal Review. The Loan Review Committee will meet to review an application within 30 days of the receipt of a completed application or at some other predetermined schedule. Once the review is completed and the proposal is deemed acceptable for funding, the Loan Review Committee will work with the borrower to delineate the terms of the loan.
- (3) Negotiation of Terms. JC RLF staff and underwriter will contact the business in writing to review and explain the proposed terms of the loan. Once all parties agree, a closing date will be scheduled to execute the necessary loan documents.
- (4) Rejection of Award. If the application is not approved, the JC RLF will send a letter to the applicant stating the reasons for rejection and offer to meet with the applicant to explore ways to strengthen the loan request or to identify alternative funding sources.

Distribution of Funds: Prior to releasing funds, the following documentation must be in place or provided at the appropriate time during the term of the loan.

- (1) LRC approval letter: the Loan Review Committee letter indicating approval of the loan and terms, must be submitted to Jefferson County Corporation Counsel (legal counsel).
- (2) Loan Agreement. A loan agreement will be prepared by legal counsel. All repayment

schedules, etc. will be developed by Jefferson County Finance Director.

(3) Promissory Note. A promissory note shall be prepared by legal counsel.

(4) Loan Documents: Legal Counsel prepares the loan documents required for the individual loan. These documents may include, but are not limited to, the following:

- a) Real estate mortgage;
- b) Assignment of land contract;
- c) Term loan agreement;
- d) General Security Agreement;
- e) UCC Filing with Secretary of State;
- f) General Business Agreement;
- g) Personal Guarantee;
- h) Authorization Agreement for Automated Debits/Deposits
- i) Any other documents deemed necessary by Counsel.

The Term Loan Agreement will spell out all of the guidelines of the loan; define default and the consequences of such action. The Agreement will enumerate how the funds will be expended and any required recordkeeping for the loan recipient.

- a) The applicant must agree that he/she will not discriminate against any employee, applicant for employment, supplier, or contractor due to age, race, color, creed, religion, sex, national origin, ancestry, handicap, physical condition, developmental disability as defined in s. 51.01(5), Wis. Stats., marital status, sexual orientation, or other form of employment discrimination prohibited by the laws of the State of Wisconsin or the United States of America.
- b) Loan terms and conditions shall be structured on need and ability to repay. The Loan Review Committee and the JCRLF shall determine loan terms and interest rates on an individual basis. Unless the Loan Review Committee and JCRLF determine otherwise, there shall be two interest rates available to applicants. ~~Borrowers who start repayments immediately following the loan closure will pay two percent (2%) for the entire amortization of the loan. Borrowers choosing to defer payments of principal and interest for six months will pay four percent (4%). Borrowers will receive an amount between 2% to 6% depending on repayment terms and underwriting for the entire amortization period of the loan.~~ The length of the amortization schedule will be determined by the Loan Review Committee in conjunction with the applicant and is dependent upon the amount of the loan; the type of project assisted, and the number of jobs affected. Generally, standards shall include the following:
 - I. Loan Amount. Loan amounts are subject to the availability of program funds. No loan request exceeding 25% of total project costs will be considered.
 - II. Interest Rate. The interest rate shall be established by the Loan Review Committee.
 - III. Terms for Loans.
 - a) Working capital loans shall have a maximum term of seven years.
 - b) Loans for machinery, equipment and fixtures shall have a maximum term of ten years.
 - c) Real estate loans shall have a maximum term of ~~12-10~~ years which can

Commented [EC5]: I wanted to provide some wiggle room for the loan review committee, this may also help us with rate fluctuations.

Commented [EC6]: Redo terms on this

be amortized over 20 years with the option of refinancing for an additional 8 years if there is financial hardship.

~~(c)~~(d)

- IV. Loans shall not have a term longer than the terms of the other private financing in the project.
- V. Period of Payment. Terms may include longer amortization schedules with balloon payments. Amortization schedules shall be set up for monthly payments.
- VI. Repayment. Payment of interest and/or principal may be deferred during the implementation period of the assisted activity if merited in the loan application. Interest may accrue during the deferment period and may be paid in full or added to the principal amount of the loan. Following the deferral period, interest and principal shall be paid for the remaining term of the loan.
- VII. Prepayment. There shall be no prepayment penalties.
- VIII. Collateral. The JC RLF will have ~~the highest priority~~appropriate priority on assets securing the loan and possible cross collateralization to ensure that RLF loans are adequately secured.

Default Procedures: In the event of a default or a pending default, the JC RLF will notify the loan recipient in writing of a deficiency and the subsequent actions to be taken should the payment not be made within a specified time frame. Late payments and default situations will be set forth in the Borrower's promissory note. All payments received from applicant shall be applied first to accrued late payment penalties, then to interest accrued, and then to principal.

If an applicant anticipates or is experiencing problems with meeting reporting criteria and/or experiencing other operational problems impacting the ability to meet loan criteria, the Borrower shall contact the RLF Administrator and they or the Underwriter may work directly with the borrower to identify actions necessary to correct the identified problems or deficiencies.

Should the routine loan review process reveal evidence of problems during the loan period that may place the loan at risk of default, the account shall be turned over to Legal Counsel to initiate legal actions necessary to protect the loan and to ensure the maximum repayment of the balance due. If necessary, Counsel will initiate foreclosure proceedings or take other legal action deemed necessary to protect JC RLF's interests.

Adopted 11-9-2021

Draft December 2025

Commented [EC7]: This is another reason to remove gap financing as it is traditionally second position. I would like to discuss this with the committee more.

JEFFERSON COUNTY
Revenues collected as of October 31

<u>DEPT NAME</u>	<u>2025 REVISED</u>	<u>2025 ACTUALS</u>	<u>%COLLECTED</u>	<u>2024 REVISED</u>	<u>2024 ACTUALS</u>	<u>%COLLECTED</u>	<u>2023 REVISED</u>	<u>2023 ACTUALS</u>	<u>%COLLECTED</u>
Administration Total	\$ (1,017,274.00)	\$ (764,276.27)	75%	\$ (1,263,088.00)	\$ (540,227.10)	43%	\$ (3,253,177.00)	\$ (506,062.70)	16%
Capital Projects and Debt Total	(5,860,577.00)	(3,331,911.46)	57%	(4,061,985.00)	(6,562,945.65)	162%	(12,384,243.00)	(4,564,221.24)	37%
Central Services Total	(1,239,462.00)	(886,116.10)	71%	(1,144,211.00)	(875,463.30)	77%	(985,653.00)	(819,310.50)	83%
Child Support Total	(1,279,923.00)	(981,348.98)	77%	(1,310,868.00)	(1,000,349.20)	76%	(1,235,122.00)	(996,942.81)	81%
Clerk of Courts Total	(1,877,067.00)	(1,586,858.68)	85%	(1,736,355.00)	(1,420,183.76)	82%	(1,743,803.00)	(1,433,316.99)	82%
Corporation Counsel Total	(501,862.00)	(418,321.25)	83%	(500,689.00)	(417,240.70)	83%	(488,185.00)	(414,383.20)	85%
County Board Total	(518,876.00)	(433,566.50)	84%	(513,039.00)	(427,633.64)	83%	(485,639.00)	(404,776.43)	83%
County Clerk Total	(398,030.00)	(362,921.23)	91%	(438,109.00)	(382,215.55)	87%	(414,523.00)	(368,945.72)	89%
Court Support Services Total	(1,448,519.00)	(1,218,942.05)	84%	(1,588,900.00)	(1,297,750.27)	82%	(1,529,196.00)	(1,119,434.87)	73%
District Attorney Total	(903,820.00)	(719,604.59)	80%	(1,030,146.00)	(746,116.24)	72%	(1,034,908.00)	(759,976.70)	73%
Economic Development Total	(505,062.00)	(365,800.31)	72%	(574,635.00)	(306,163.00)	53%	(487,082.00)	(365,589.72)	75%
Emergency Management Total	(263,375.00)	(203,849.42)	77%	(272,895.00)	(359,589.73)	132%	(256,391.00)	(133,494.30)	52%
Fair Park Total	(1,930,347.00)	(1,541,548.59)	80%	(1,940,507.00)	(1,559,964.87)	80%	(2,008,699.00)	(1,826,051.78)	91%
Finance Department Total	(1,189,562.00)	(971,512.10)	82%	(1,178,737.00)	(902,030.11)	77%	(1,160,790.00)	(972,141.86)	84%
General Revenues & Expenditure Total	(547,807.00)	2,732,112.93	-499%	(49,999.00)	2,653,651.66	-5307%	636,379.00	2,793,531.59	439%
Health Department Total	(1,963,294.00)	(1,344,158.41)	68%	(2,032,902.00)	(1,405,459.91)	69%	(2,042,890.00)	(1,376,799.07)	67%
Highway Department Total	(13,289,276.00)	(10,682,581.30)	80%	(12,872,176.00)	(10,367,910.58)	81%	(13,691,556.00)	(10,112,375.17)	74%
Human Resources Total	(821,520.00)	(682,445.20)	83%	(753,389.00)	(527,027.18)	70%	(731,756.00)	(523,827.36)	72%
Human Services Department Total	(37,973,448.00)	(23,292,200.37)	61%	(40,473,783.00)	(25,507,311.35)	63%	(36,683,238.00)	(23,898,690.43)	65%
Internal Service Funds Total	(2,937,862.00)	(2,364,608.58)	80%	(2,591,004.00)	(1,982,414.68)	77%	(2,433,439.00)	(1,802,173.25)	74%
Land & Water Conservation Total	(1,025,070.00)	(708,719.81)	69%	(1,019,812.00)	(630,876.52)	62%	(1,111,126.00)	(682,862.10)	61%
Land Information Total	(765,644.00)	(593,055.96)	77%	(728,594.00)	(580,300.18)	80%	(609,521.00)	(527,697.24)	87%
Library Total	(1,298,317.00)	(1,081,930.60)	83%	(1,194,080.00)	(995,066.60)	83%	(1,179,470.00)	(982,891.70)	83%
Medical Examiner Total	(404,799.00)	(313,879.40)	78%	(397,209.00)	(330,616.80)	83%	(364,329.00)	(282,306.90)	77%
Parks Department Total	(3,010,293.00)	(1,079,941.88)	36%	(2,335,427.00)	(1,531,196.37)	66%	(1,357,549.00)	(1,057,933.56)	78%
Planning And Zoning Total	(793,195.00)	(601,119.81)	76%	(755,318.00)	(563,662.97)	75%	(736,737.00)	(539,513.87)	73%
Register Of Deeds Total	(395,702.00)	(471,045.15)	119%	(390,105.00)	(275,743.86)	71%	(351,488.00)	(365,355.65)	104%
Sheriff Department Total	(19,076,379.00)	(15,370,848.07)	81%	(18,382,021.00)	(14,181,790.75)	77%	(18,275,038.00)	(14,426,718.14)	79%
Treasurer Total	(318,220.00)	(1,569,316.17)	493%	(324,329.00)	(2,134,539.95)	658%	(309,068.00)	(1,936,802.44)	627%
UW Extension Total	(315,592.00)	(257,658.93)	82%	(331,991.00)	(261,516.15)	79%	(294,381.00)	(234,834.05)	80%
Veterans Services Total	(261,611.00)	(221,063.82)	85%	(322,081.00)	(227,032.07)	70%	(291,193.00)	(221,211.31)	76%
GRAND TOTAL	\$ (104,131,785.00)	\$ (71,689,038.06)	69%	\$ (102,508,384.00)	\$ (75,646,687.38)	74%	\$ (107,293,811.00)	\$ (70,863,109.47)	66%

JEFFERSON COUNTY
Expenditures as of October 31

<u>DEPT NAME</u>	<u>2025 REVISED</u>	<u>2025 ACTUALS</u>	<u>%SPENT</u>	<u>2024 REVISED</u>	<u>2024 ACTUALS</u>	<u>%SPENT</u>	<u>2023 REVISED</u>	<u>2023 ACTUALS</u>	<u>%SPENT</u>
Administration Total	\$ 1,473,689.00	\$ 621,296.32	42%	\$ 2,764,200.00	\$ 1,120,669.93	41%	\$ 3,671,136.00	\$ 936,355.91	26%
Capital Projects and Debt Total	3,993,555.00	4,904,606.30	123%	23,056,715.00	16,214,491.75	70%	49,331,476.00	34,018,919.72	69%
Central Services Total	1,381,520.00	1,032,621.33	75%	1,366,927.00	947,616.97	69%	1,258,368.00	762,589.56	61%
Child Support Total	1,279,923.00	971,313.24	76%	1,310,868.00	1,016,378.93	78%	1,235,122.00	996,245.67	81%
Clerk of Courts Total	1,877,066.00	1,391,529.65	74%	1,737,016.00	1,416,371.75	82%	1,743,803.00	1,253,052.17	72%
Corporation Counsel Total	501,863.00	399,930.45	80%	500,690.00	358,108.70	72%	500,187.00	391,038.75	78%
County Board Total	518,876.00	428,069.46	82%	513,039.00	453,314.94	88%	560,639.00	536,184.06	96%
County Clerk Total	398,030.00	405,621.99	102%	437,611.00	508,542.18	116%	453,793.00	483,858.66	107%
Court Support Services Total	1,448,521.00	1,135,763.31	78%	1,601,585.00	1,118,995.54	70%	1,529,196.00	1,057,186.49	69%
District Attorney Total	903,820.00	733,905.70	81%	1,030,148.00	740,784.89	72%	1,034,908.00	783,061.32	76%
Economic Development Total	593,438.00	491,441.17	83%	615,039.00	423,897.95	69%	569,383.00	398,972.07	70%
Emergency Management Total	263,375.00	236,551.94	90%	317,496.00	277,498.27	87%	256,393.00	239,157.95	93%
Fair Park Total	2,050,345.00	1,688,420.42	82%	2,070,509.00	1,642,672.01	79%	2,035,188.00	1,983,723.37	97%
Finance Department Total	1,248,562.00	919,660.39	74%	1,193,737.00	869,177.77	73%	1,175,791.00	876,296.20	75%
General Revenues & Expenditure Total	1,233,058.00	-	0%	1,383,649.00	-	0%	3,114,989.00	-	0%
Health Department Total	2,000,597.00	1,488,307.14	74%	2,113,296.00	1,626,691.19	77%	1,978,204.00	1,529,771.31	77%
Highway Department Total	13,289,276.00	11,151,652.93	84%	12,872,177.00	10,472,676.56	81%	13,691,556.00	11,406,200.22	83%
Human Resources Total	829,400.00	559,225.75	67%	761,268.00	535,463.13	70%	881,634.00	560,318.28	64%
Human Services Department Total	38,805,157.00	30,388,636.53	78%	41,098,059.00	29,966,503.12	73%	37,639,969.00	28,382,084.23	75%
Internal Service Funds Total	2,937,862.00	1,961,783.12	67%	2,591,003.00	1,920,576.34	74%	2,433,435.00	1,866,180.83	77%
Land & Water Conservation Total	1,147,391.00	582,675.21	51%	1,076,096.00	597,326.57	56%	1,206,814.00	523,448.38	43%
Land Information Total	778,070.00	660,878.33	85%	757,359.00	492,255.36	65%	647,797.00	485,601.46	75%
Library Total	1,298,316.00	1,298,119.03	100%	1,194,080.00	1,193,457.25	100%	1,179,470.00	1,178,882.06	100%
Medical Examiner Total	404,800.00	297,665.09	74%	407,210.00	299,620.43	74%	364,329.00	253,996.74	70%
Parks Department Total	4,476,213.00	1,963,139.08	44%	3,151,260.00	1,460,301.39	46%	1,886,751.00	1,370,006.93	73%
Planning And Zoning Total	806,830.00	582,498.63	72%	755,387.00	594,752.04	79%	736,740.00	583,255.16	79%
Register Of Deeds Total	395,702.00	319,517.81	81%	390,105.00	329,038.51	84%	454,444.00	394,170.16	87%
Sheriff Department Total	20,103,459.00	15,331,447.00	76%	19,164,512.00	13,970,533.16	73%	19,017,401.00	14,096,330.33	74%
Treasurer Total	387,010.00	283,447.81	73%	324,329.00	289,983.70	89%	309,066.00	250,838.17	81%
UW Extension Total	323,593.00	204,183.43	63%	350,393.00	180,610.97	52%	302,180.00	204,412.38	68%
Veterans Services Total	261,612.00	205,013.39	78%	323,881.00	232,409.69	72%	298,003.00	244,226.32	82%
GRAND TOTAL	\$ 107,410,929.00	\$ 82,638,921.95	77%	\$ 127,229,644.00	\$ 91,270,720.99	72%	\$ 151,498,165.00	\$ 108,046,364.86	71%

October 2025 Budget Variance Report Analysis
Morgan Toutant

A. Revenue Analysis: The month of October is closed and, therefore, the County is 5/6th of the way through 2025. I anticipate seeing 83.34% collected for department revenue. My horizontal analysis will be based off how the 2025 collection percentage compares to 2023 and 2024. My vertical analysis will be based off how relative the 2025 collection percentage is to 83.34%. The departments that are noted below are outliers to what is expected.

1. Administration: A delay in receiving TAD Grant funding continues to be the primary reason for the lower-than-expected percentage in October. This is anticipated to be collected by year end. Excluding this factor, Administration is 83% collected.
2. Capital Projects: Due to budget adjustments made with Resolution 2025-40 establishing the Live Local Development Fund, Capital Projects is under collected in October. Excluding this factor, Capital Projects is 83% collected.
3. Central Services: Zero collection in state aid and sheriff interdepartmental billing is the main driving factor for the lower-than-expected percentage in October. Excluding these factors, Central Services is 81% collected.
4. Child Support: Reminder that Child Support is grant funded and this puts billing processing in arrears. In turn, this leads to under collection of revenue until the end of the year.
5. County Clerk: Over collection in marriage license, passport, passport photo fees and election machine related revenues continue to drive the high collection percentage in October.
6. Economic Development: Low collection in JCEDC GHDP services fees is the primary contributing factor to the overall percentage in Economic Development. Historically, these services fees are collected by year end.
7. Emergency Management: Typical timing in collection of state aid within the Emergency Management department is the main reason for the lower-than-expected percentage in October. These revenue sources are expected to be received by the end of the year.
8. Health: Reminder that grants are billed in arrears and collections are usually at least a month behind in the Health department.
9. Human Services: Reminder that state aid and other grant revenue collection for programs offered by Human Services are collected in arrears throughout the year. Additional factors to the lower-than-expected collection in October are:
 - **CCS Medical Assistant Counseling (63025011-455403-65027)**: This is 35% collected in October, however, this is typical for the last three years.
 - **CCS WIMCR Payments (63020911-455412-65027)**: This is historically received in December.
 - **Inpatient Services (63028011-455511-63008)**: As of October, this is 54% collected and will continue to reflect the services needed by the public.

October 2025 Budget Variance Report Analysis

Morgan Toutant

- **WPS Payments (65013000-455792-65040):** As of May, the CLTS third-party payment vendor has changed from WPS to Forward Health. This bookkeeping change is internal and an allocation adjustment for the billing process is currently being processed.
10. Land & Water Conservation: Not yet receiving federal funding for the farm preservation program continues to be the primary reason for the under collection in October. Excluding this factor, Land & Water Conservation is 81% collected.
 11. Land Information: Like September, the NG 911 Grant is 40% collected in October. This is expected to be received in full by the end of the year.
 12. Medical Examiner: The Medical Examiner is lower than expected at 78%. This is due to low collection on cremation permits. Excluding this factor, the overall collection is 83%.
 13. Parks: Uncollected Interurban Bike Trail TAP Grant revenue and restricted donations continue to be the main contributing factors to the lower-than-expected percentage in October. Excluding these factors, the Parks Department is 81% collected.
 14. Planning and Zoning: Reminder that revenue associated with Deer Track Park charges is received by the end of the year. Excluding this factor, Planning and Zoning is 86% collected.
 15. Register of Deeds: Higher-than-expected collection of transfer fees, recording/filing fees and Laredo funds continue to drive the overall collection percentage for October.

October 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 that have not yet occurred for the Live Local Development Fund, Highway site remediation, and EMS planning continue to drive this low percentage in October. Additionally, a previously open position within the department and the benefits associated with it are contributing factors.
2. Capital Projects and Debt: Reminder that the 2025 portion of the bond interest associated with the Highway building project was realized in September, increasing the total spending percentage in Capital Projects and Debt.
3. Central Services: Unfinished capital projects is the primary driving factor for the lower-than-expected percentage in October. These projects include replacing the jail door operator system, courthouse elevator switch replacement, LEC lint trap replacement, and sidewalk replacement. Additionally, accepting the PSC Rural Energy Startup Program Grant is a contributing factor.
4. Child Support: An open position in the Child Support department continues to drive the lower-than-expected spending into October.
5. Clerk of Courts: Like September, an open position as well as lower-than-expected spending on interpreter fees are the primary reasons for this overall percentage. Historically, interpreter fees even out by the end of the year.
6. County Clerk: Expenses for property, auto liability, and other insurance annual renewals are the primary reason for the high percentage in County Clerk. Excluding these expenses, County Clerk is 83% spent in October.
7. Court Support Services: Open positions within the department and the benefits associated with them continue to drive the lower-than-expected spending in October.
8. Emergency Management: Like September, professional service expenses associated with the BRIC Grant, NHMGP Grant, Hazard Mitigation Grant as well as river gauge monitoring for 2025 are the influential factors to the overspending in October.
9. Finance: Employee dental claims continue to drive the low spending in the Finance Department. Excluding this factor, Finance is 80% spent.
10. Health: Open positions within the Health department as well as the benefit expenses associated with them continue to be the main contributing factors to the lower-than-expected percentage in October.
11. Human Resources: Open positions continue to be the main cause to the low spending in Human Resources.

October 2025 Budget Variance Report Analysis
Morgan Toutant

12. Human Services: Various open positions within the department are the primary factors contributing to the lower-than-expected spending in October for Human Services.
13. Internal Service Fund: Spending that has yet to take place on capital computer equipment for various departments, fleet vehicle maintenance, and capital automobile purchases are the main driving factors for the overall percentage in October. Excluding these factors, the Internal Service Fund is 81% spent.
14. Land & Water Conservation: Zero spending for the PACE program continues to be the main reason for the low spending in Land & Water Conservation. Additionally, minimal spending on cost share payments for the DATCP program, cover crop cost share expenses and purchase care service expenses for various grants are contributing factors in October.
15. Medical Examiner: Low spending on autopsies and autopsy transport continues to be the main reason for the lower-than-expected percentage for the Medical Examiner's office. Excluding these factors, the Medical Examiner's department is 81% spent.
16. Parks: Spending that has not yet taken place on the Interurban Bike Trail project as well as other budgeted capital improvement projects to the Parks building continue to drive the low spending percentage in October.
17. Planning and Zoning: Like September, previously open position within the department as well as expected low spending on purchase care and services for the Clean Sweep program are driving the overall spending percentage for Planning and Zoning.
18. Sheriff: Previously open positions and the benefits associated with them are the primary reason for this lower-than-expected spending. Additionally, spending on computer equipment and software for the PSAP Grant has not taken place and is contributing in October.
19. Treasurer: Spending that has not yet occurred for budgeted delinquent property tax/penalties is driving the lower-than-expected percentage in the Treasurer's office.
20. UW-Extension: Like September, an open position and the benefits associated with it are the main reasons for this low percentage in October. Additionally, spending that has not yet occurred on contracted educator positions, laptop and docking station replacements and the A/V system replacement project are contributing to the low spending.
21. Veterans: Low spending on software subscription renewals as well as direct veteran relief expenses are the primary driving factors for the overall low spending in October.

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Jefferson County
FLEXIBLE PERIOD REPORT

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FROM 2025 01 TO 2025 10

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	-579,126.60		-115,825.34	83.3%
12201 412100 Sales Taxes From County	-160	0	-160	-142.91		-17.09	89.3%
12201 451004 Garnishment Fees	-100	0	-100	-45.00		-55.00	45.0%
12201 451005 Child Support Fees	-350	0	-350	-494.84		144.84	141.4%
12201 451312 Emp Payroll Charges	0	0	0	-25.00		25.00	.0%
12201 486002 Unclaimed Funds Revenue	0	0	0	-16,536.61		16,536.61	.0%
12201 699999 Budgetary Fund Balance	0	-59,000	-59,000	.00		-59,000.00	.0%
TOTAL Finance	-695,562	-59,000	-754,562	-596,370.96		-158,190.98	%
12202 Dental Insurance Allocation							
12202 451026 Retiree Ins Premium Recovery	-20,000	0	-20,000	-14,655.23		-5,344.77	73.3%
12202 451032 Cobra Premium Recovery	-3,000	0	-3,000	-656.93		-2,343.07	21.9%
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	-359,527.98		-110,472.02	76.5%
TOTAL Dental Insurance Allocation	-494,000	0	-494,000	-375,141.14		-118,858.86	%
TOTAL General Fund	-1,189,562	-59,000	-1,248,562	-971,512.10		-277,049.84	%
TOTAL REVENUES	-1,189,562	-59,000	-1,248,562	-971,512.10		-277,049.84	

11/24/2025
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 Jefferson County
 FLEXIBLE PERIOD REPORT

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FROM 2025 01 TO 2025 10

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
100 General Fund	APPROP	ADJSTMTS	BUDGET	ACTUALS	ENCUMBRANCES	BUDGET	USED
12201 Finance							
12201 511110 Salary-Permanent Regular	262,164	0	262,164	211,840.79		50,323.11	80.8%
12201 511210 Wages-Regular	195,592	0	195,592	162,921.18		32,671.22	83.3%
12201 511220 Wages-Overtime	2,031	0	2,031	141.53		1,889.21	7.0%
12201 511330 Wages-Longevity Pay	680	0	680	.00		680.00	.0%
12201 512141 Social Security	33,026	0	33,026	27,002.94		6,023.04	81.8%
12201 512142 Retirement (Employer)	32,002	0	32,002	26,055.80		5,946.66	81.4%
12201 512144 Health Insurance	58,386	0	58,386	47,960.16		10,425.72	82.1%
12201 512145 Life Insurance	172	0	172	203.05		-31.09	118.1%
12201 512151 HSA Contribution	5,300	0	5,300	.00		5,300.00	.0%
12201 512153 HRA Contribution	0	0	0	443.60		-443.60	.0%
12201 512173 Dental Insurance	4,344	0	4,344	3,542.42		801.58	81.5%
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	50,610.00		12,140.00	80.7%
12201 521296 Computer Support	4,050	0	4,050	3,975.16		74.84	98.2%
12201 531100 Permits Purchased	0	0	0	10.00		-10.00	.0%
12201 531303 Computer Equipmt & Software	26,500	0	26,500	3,196.49		23,303.51	12.1%
12201 531311 Postage & Box Rent	3,000	0	3,000	2,689.59		310.41	89.7%
12201 531312 Office Supplies	2,600	0	2,600	1,405.34		1,194.66	54.1%
12201 531313 Printing & Duplicating	2,000	0	2,000	108.38		1,891.62	5.4%
12201 531324 Membership Dues	1,150	0	1,150	745.13		404.87	64.8%
12201 531351 Gas/Diesel	0	0	0	46.18		-46.18	.0%
12201 532325 Registration	3,425	0	3,425	2,095.80		1,329.20	61.2%
12201 532332 Mileage	100	0	100	196.87		-96.87	196.9%
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	2,531.80		-331.80	115.1%
12201 532339 Other Travel & Tolls	200	0	200	237.09		-37.09	118.5%
12201 535242 Maintain Machinery & Equip	1,000	0	1,000	939.91		60.09	94.0%
12201 571004 IP Telephony Allocation	638	0	638	531.70		106.30	83.3%
12201 571005 Duplicating Allocation	105	0	105	87.50		17.50	83.3%
12201 571009 MIS PC Group Allocation	15,368	0	15,368	12,806.70		2,561.30	83.3%
12201 571010 MIS Systems Grp Alloc(ISIS)	4,271	0	4,271	3,559.20		711.80	83.3%
12201 591519 Other Insurance	4,292	0	4,292	3,602.90		688.72	84.0%
TOTAL Finance	695,562	59,000	754,562	596,227.75		158,334.19	%
12202 Dental Insurance Allocation							
12202 599982 Retiree Dental Claims	12,000	0	12,000	11,158.80		841.20	93.0%

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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	20,354.28		3,645.72	84.8%
12202 599989 Employee Dental Claims	450,300	0	450,300	289,833.02		160,466.98	64.4%
12202 599992 Administrative Dental Retiree	1,700	0	1,700	975.54		724.46	57.4%
TOTAL Dental Insurance Allocation	494,000	0	494,000	323,432.64		170,567.36	%
TOTAL General Fund	1,189,562	59,000	1,248,562	919,660.39		328,901.55	%
TOTAL EXPENSES	1,189,562	59,000	1,248,562	919,660.39		328,901.55	

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ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
13201 County Treasurer							
13201 411100 General Property Taxes	1,830,649	0	1,830,649	1,525,540.60		305,108.14	83.3%
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	-4,627.81		1,027.81	128.6%
13201 418100 Interest On Taxes	-215,000	0	-215,000	-269,142.71		54,142.71	125.2%
13201 441030 Ag Use Conversion Penalty	-32,600	0	-32,600	-40,766.09		8,166.09	125.0%
13201 451007 Treasurers Fees	-400	0	-400	-376.00		-24.00	94.0%
13201 481001 Interest & Dividends	-1,800,269	0	-1,800,269	-2,274,543.58		474,274.31	126.3%
13201 481004 Fair Market Value Adjustment	0	0	0	-259,663.03		259,663.03	.0%
13201 486004 Miscellaneous Revenue	0	0	0	-156.94		156.94	.0%
TOTAL County Treasurer	-281,221	0	-281,221	-1,385,837.47		1,104,616.94	%
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 483005 Gain/Loss-Sale Forclosed Prpt	0	0	0	-150,000.00		150,000.00	.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	-183,478.70		77,689.84	%
TOTAL General Fund	-318,221	-68,789	-387,009	-1,569,316.17		1,182,306.78	%
TOTAL REVENUES	-318,221	-68,789	-387,009	-1,569,316.17		1,182,306.78	

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ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
13201 County Treasurer							
13201 511110 Salary-Permanent Regular	92,186	0	92,186	76,942.82		15,242.78	83.5%
13201 511210 Wages-Regular	58,699	0	58,699	43,625.69		15,073.48	74.3%
13201 511220 Wages-Overtime	36	0	36	73.29		-37.26	203.4%
13201 512141 Social Security	10,146	0	10,146	8,252.70		1,893.26	81.3%
13201 512142 Retirement (Employer)	10,239	0	10,239	8,146.26		2,092.53	79.6%
13201 512144 Health Insurance	31,107	0	31,107	21,395.64		9,711.40	68.8%
13201 512145 Life Insurance	21	0	21	20.75		-.17	100.8%
13201 512151 HSA Contribution	2,700	0	2,700	.00		2,700.00	.0%
13201 512153 HRA Contribution	0	0	0	637.13		-637.13	.0%
13201 512173 Dental Insurance	2,318	0	2,318	1,761.66		556.74	76.0%
13201 521232 Investment Advisor Fees	40,000	0	40,000	44,522.52		-4,522.52	111.3%
13201 531311 Postage & Box Rent	7,000	0	7,000	8,061.19		-1,061.19	115.2%
13201 531312 Office Supplies	2,000	0	2,000	973.15		1,026.85	48.7%
13201 531313 Printing & Duplicating	100	0	100	76.23		23.77	76.2%
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	87.50		412.50	17.5%
13201 532325 Registration	1,115	0	1,115	250.00		865.00	22.4%
13201 532332 Mileage	358	0	358	35.53		322.12	9.9%
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	288.60		211.40	57.7%
13201 571004 IP Telephony Allocation	510	0	510	425.00		85.00	83.3%
13201 571005 Duplicating Allocation	4	0	4	3.30		.70	82.5%
13201 571009 MIS PC Group Allocation	11,530	0	11,530	9,608.30		1,921.70	83.3%
13201 571010 MIS Systems Grp Alloc(ISIS)	1,794	0	1,794	1,495.00		299.00	83.3%
13201 591519 Other Insurance	1,508	0	1,508	1,180.90		327.41	78.3%
13201 593256 Bank Charges	1,500	0	1,500	1,001.14		498.86	66.7%
TOTAL County Treasurer	281,221	0	281,221	232,357.46		48,863.07	%
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	240.00		-240.00	.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	545.77		154.23	78.0%
13202	531313	Printing & Duplicating	400	0	400	.00		400.00	.0%
13202	531321	Publication Of Legal Notice	16,000	0	16,000	6,182.93		9,817.07	38.6%
13202	531326	Advertising	3,000	0	3,000	.00		3,000.00	.0%
13202	533222	13202 Electric	0	0	0	5,782.35		-5,782.35	.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	51,090.35		54,698.51	%
TOTAL General Fund			318,221	68,789	387,009	283,447.81		103,561.58	%
TOTAL EXPENSES			318,221	68,789	387,009	283,447.81		103,561.58	

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ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11301 Child Support							
11301 411100 General Property Taxes	-113,751	0	-113,751	-94,792.60		-18,958.48	83.3%
11301 421001 State Aid	-184,299	0	-184,299	-184,299.59		.59	100.0%
11301 421010 M S L Incentives	-2,500	0	-2,500	-2,788.76		288.76	111.6%
11301 421012 State Aid Cs + All Others	-1,045,828	0	-1,045,828	-721,315.97		-324,512.03	69.0%
11301 421014 State Aid Wages Allocation	133,908	0	133,908	98,886.14		35,021.86	73.8%
11301 421050 CS Performance Based Inc	-54,056	0	-54,056	-55,933.88		1,877.88	103.5%
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	-5,402.00		202.00	103.9%
11301 442004 Extradition Reimbursement	-800	0	-800	-2,788.21		1,988.21	348.5%
11301 451011 CS Prog Fee Reduce 66%	9,108	0	9,108	18,351.54		-9,243.54	201.5%
11301 451013 NIVD Activities Reduction	-2,700	0	-2,700	-1,782.17		-917.83	66.0%
11301 451014 CS Program Fees	-13,000	0	-13,000	-10,130.52		-2,869.48	77.9%
11301 455003 Non-IVD Service Fees	-805	0	-805	-829.60		24.60	103.1%
11301 471205 Child Support Billed	0	0	0	-18,377.70		18,377.70	.0%
11301 486003 Non-Govt Reimbursements	0	0	0	-375.00		375.00	.0%
TOTAL Child Support	-1,279,923	0	-1,279,923	-981,348.98		-298,574.10	%
TOTAL General Fund	-1,279,923	0	-1,279,923	-981,348.98		-298,574.10	%
TOTAL REVENUES	-1,279,923	0	-1,279,923	-981,348.98		-298,574.10	

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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	227,970.32	90,728.75	71.5%
11301	511210	Wages-Regular	571,928	0	571,928	453,484.68	118,443.07	79.3%
11301	511220	Wages-Overtime	2,815	0	2,815	450.74	2,364.52	16.0%
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	49,649.44	15,380.53	76.3%
11301	512142	Retirement (Employer)	61,634	0	61,634	44,569.79	17,063.82	72.3%
11301	512144	Health Insurance	108,796	0	108,796	95,668.26	13,127.68	87.9%
11301	512145	Life Insurance	315	0	315	203.67	111.74	64.6%
11301	512151	HSA Contribution	10,140	0	10,140	.00	10,140.00	.0%
11301	512153	HRA Contribution	0	0	0	2,159.16	-2,159.16	.0%
11301	512173	Dental Insurance	8,467	0	8,467	5,984.32	2,482.88	70.7%
11301	521255	Paper Service	8,500	0	8,500	5,895.13	2,604.87	69.4%
11301	521256	Genetic Tests	5,700	0	5,700	3,268.25	2,431.75	57.3%
11301	521296	Computer Support	1,900	0	1,900	1,607.88	292.12	84.6%
11301	529160	Interpreter Fee	3,000	0	3,000	506.00	2,494.00	16.9%
11301	531003	Notary Public Related	180	0	180	182.99	-2.99	101.7%
11301	531303	Computer Equipmt & Software	2,530	0	2,530	2,066.00	464.00	81.7%
11301	531310	Postage Special	250	0	250	379.27	-129.27	151.7%
11301	531311	Postage & Box Rent	21,000	0	21,000	17,525.78	3,474.22	83.5%
11301	531312	Office Supplies	2,500	0	2,500	1,803.52	696.48	72.1%
11301	531313	Printing & Duplicating	2,850	0	2,850	303.83	2,546.17	10.7%
11301	531314	Small Items Of Equipment	1,100	0	1,100	325.83	774.17	29.6%
11301	531321	Publication Of Legal Notice	1,000	0	1,000	826.50	173.50	82.7%
11301	531324	Membership Dues	2,128	0	2,128	1,507.16	620.84	70.8%
11301	531326	Advertising	400	0	400	350.00	50.00	87.5%
11301	531348	Educational Supplies	450	0	450	359.90	90.10	80.0%
11301	531351	Gas/Diesel	0	0	0	31.04	-31.04	.0%
11301	532325	Registration	3,520	0	3,520	2,170.00	1,350.00	61.6%
11301	532332	Mileage	780	0	780	279.24	500.76	35.8%
11301	532334	Commercial Travel	1,300	0	1,300	.00	1,300.00	.0%
11301	532335	Meals	800	0	800	467.28	332.72	58.4%
11301	532336	Lodging	3,798	0	3,798	1,329.80	2,468.20	35.0%
11301	532339	Other Travel & Tolls	210	0	210	77.30	132.70	36.8%
11301	532340	Contracted Extraditions	8,700	0	8,700	2,850.00	5,850.00	32.8%
11301	533225	Telephone & Fax	170	0	170	.00	170.00	.0%
11301	535242	Maintain Machinery & Equip	3,600	0	3,600	1,844.42	1,755.58	51.2%
11301	571004	IP Telephony Allocation	3,316	0	3,316	2,763.30	552.70	83.3%
11301	571005	Duplicating Allocation	109	0	109	90.80	18.20	83.3%

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ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11301 571009 MIS PC Group Allocation	32,944	0	32,944	27,453.30		5,490.70	83.3%
11301 571010 MIS Systems Grp Alloc(ISIS)	9,226	0	9,226	7,688.30		1,537.70	83.3%
11301 591519 Other Insurance	8,765	0	8,765	7,001.30		1,764.07	79.9%
TOTAL Child Support	1,279,923	0	1,279,923	971,313.24		308,609.84	%
TOTAL General Fund	1,279,923	0	1,279,923	971,313.24		308,609.84	%
TOTAL EXPENSES	1,279,923	0	1,279,923	971,313.24		308,609.84	

**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
5-Aug-25	Fair Park fire alarm system replacement	(44,850.00)			County Board
5-Aug-25	Windows Server 2025 upgrade	(11,892.00)			County Board
2-Sep-25	Signage for flood mitigation properties		(9,836.90)		Finance Committee
7-Oct-25	Match for HAZMAT grant - Emergency Management	(2,542.34)			County Board
7-Oct-25	Repair IAT Phase I bridge decking	(11,000.00)			County Board
7-Oct-25	Install epoxy flooring at LEC	(28,908.00)			County Board
2-Dec-25	Hazmat team agreement with Dodge County	(5,000.00)			Finance Committee
Tentative	Priority capital projects	(81,117.00)			
Tentative	Water main break	(115,000.00)			
Total amount available		199,690.66	522,413.10	300,000.00	
Net		199,690.66	522,413.10	300,000.00	