

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

Date: Tuesday, January 6, 2026

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 December 2, 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 authorizing the acceptance and implementation of The Nature Conservancy Grant on behalf of the Jefferson County Soil Builders and amending the 2026 budget in the Land & Water Conservation Department
9. Discussion and possible action on sale of County Farmland
10. Discussion on insurance renewal rates
11. Discussion and possible action on determining the disposition of foreclosed properties, setting minimum bids for the sale of foreclosed properties, and considering offers to purchase on foreclosed properties
12. Discussion and possible action on 2025 projections of budget vs. actual revenues and expenditures
13. Review of the financial statements and department update for November 2025-Finance Department
14. Review of the financial statements and department update for November 2025-Treasurer's Office
15. Review of the financial statements and department update for November 2025-Child Support
16. Update on contingency fund balance
17. Discussion of funding for projects related to the new highway facilities and sale of old highway facilities
18. Set future meeting schedule, next meeting date, and possible agenda items
19. Review of invoices
20. Adjourn Finance Committee

Next scheduled meetings: Tuesday, February 3, 2026 (Regular meeting)  
Tuesday, March 3, 2026 (Regular meeting)  
**Wednesday, April 15, 2026 (Regular meeting)**

[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  
December 2, 2025**

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

- 1. Call to order** – Finance Committee Chair Richard Jones called the meeting to order at 8:30 a.m.
- 2. Roll call (establish a quorum)** – Finance Committee members present were Richard Jones, George Jaeckel, Walt Christensen, David Drayna, and Karl Zarling. Other board members in attendance were Steve Nass and 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; County Treasurer Kelly Stade; Health Officer Elizabeth McGeary; Public Health Nurse, Kendall Cooper; Communications & Marketing Coordinator, Ryan Roecker; Emergency Management Director, Tracy Hameau; Economic Development Director, Deb Reinbold; Financial Partnership Manager, Emily Clavette; Land & Water Conservation Director, Patricia Cicero; and Paralegal, Sarana Stolar. Members of the public present were Zack Goodrow of the Daily Times.
- 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 November 4, 2025** - Motion by Jaeckel/Drayna to approve the minutes from the Finance Committee November 4, 2025. The motion passed 5-0.
- 6. Communications** – Finance Director DeVries distributed a communication describing accomplishments to date for the Financial Empowerment Center.
- 7. Public comment** – None.
- 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** – Public Health Officer McGeary explained that the County wishes to accept funding that seeks to identify and mitigate areas where arsenic exists in private wells. Motion by Jaeckel/Zarling to approve the resolution to accept the funding and forward to the County Board of Supervisors. The motion passed 5-0.
- 9. Discussion and possible action on executing a HazMat Agreement between Dodge County Emergency Management and Jefferson County Emergency Management** – Emergency Management Director Hameau explained that she is recommending an agreement between Dodge County and Jefferson County for Dodge County to provide hazardous materials response support to Jefferson County in exchange for \$5,000. The agreement will also make other grant

opportunities available to Jefferson County. Motion by Drayna/Jaeckel to approve the agreement and forward the resolution to the County Board of Supervisors. The motion passed 5-0.

**10. Discussion and possible action on 2026 Revolving Loan Fund** – Financial Partnership Manager Clavette explained the proposed changes to the lending guidelines for the County's Revolving Loan Fund program. Motion by Zarling/Drayna to accept the proposed changes. The motion passed 5-0.

**11. Discussion and possible action on acceptance of HUD grant for JCEDC** – Luckey explained that Economic Development Director Reinbold had worked to secure a grant from HUD for Housing Resource Counselling. The grant is budgeted in 2026 so no amendment is necessary. The Committee thanked Reinbold for her efforts in securing this grant. No action was taken.

**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** – County Treasurer Stade, Corporation Counsel Thompson and Paralegal Stolar updated the Committee on the status of tax delinquent collections. No action was taken.

**13. Consider a motion to convene in closed session pursuant to Wis. Stat. §19.85(1)(c), (e), and (f), 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

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

**14. 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.

- a. Motion by Jones/Jaeckel to authorize the County Administrator to negotiate the sale of County Farmland in accordance with the terms discussed. The motion passed 5-0.
- b. Motion by Jones/Zarling to authorize the County Administrator to execute the proposed settlement. The motion passed 5-0.

**15. Discussion and possible action on 2025 projections of budget vs. actual revenues and expenditures** – DeVries reviewed the year-end projections with the Committee. The general fund is expected to close 2025 with a small surplus. No action was taken.

**16. Review of the financial statements and department update for October 2025-Finance Department** – No action taken.

**17. Review of the financial statements and department update for October 2025-Treasurer's Office** - No action taken.

**18. Review of the financial statements and department update for October 2025-Child Support** - No action taken.

**19. Update on contingency fund balance** – DeVries reported the current balances of 2025 contingency funds after action taken at this meeting are \$314,690.66 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.

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

**21. Set future meeting schedule, next meeting date, and possible agenda items** - The next scheduled meeting is set for January 6, 2026, at 8:30 a.m.

**22. Review of invoices** - Motion by Jaeckel/Drayna to approve invoices totaling \$5,160,325.02. The motion passed 5-0.

**23. Adjourn** - Motion by Jaeckel/Drayna to adjourn at 10:25 a.m. The motion passed 5-0.

Respectfully submitted,

Marc DeVries, Finance Director  
Jefferson County

**RESOLUTION NO. 2025-\_\_**

**Authorizing the Acceptance and Implementation of The Nature Conservancy Grant on Behalf of the Jefferson County Soil Builders and amending the 2026 budget in the Land & Water Conservation Department**

Executive Summary

The Jefferson County Land and Water Conservation Department is the fiscal agent and collaborator for the Jefferson County Soil Builders, a farmer-led organization. The Jefferson County Soil Builders was awarded a \$10,000 grant from The Nature Conservancy to fund agricultural conservation practice installation in 2025. A budget amendment is needed to increase income and expenses in the Land and Water Conservation Department budget for the grant. The Land and Water Conservation Committee and the Finance Committee considered this resolution at their respective meetings on December 17, 2025 and January 6, 2026, and both committees recommended forwarding it to the County Board for approval.

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

WHEREAS, the Land and Water Conservation Department is the fiscal agent and collaborator for the Jefferson County Soil Builders, and

WHEREAS, the Jefferson County Soil Builders was awarded a \$10,000 grant from The Nature Conservancy to fund agricultural conservation practices, and

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board of Supervisors hereby approves the acceptance of The Natural Conservancy's grant to the Jefferson County Soil Builders in order to reimburse farmers for implementation of conservation practices.

*Fiscal Note: The 2025 grant award is \$10,000 which covers the cost of conservation practice implementation. Existing Land and Water Conservation Department staff implemented the project in 2025. Passage of this resolution authorizes the Finance Director to make the necessary budget adjustments to enact this resolution. This is a budget amendment that requires a two-thirds vote of the entire membership of the County Board (20 members of the 30-member County Board must vote in favor of the budget amendment).*

*Strategic Plan Reference: YES*

*Intentional Economic Growth: Strengthen support systems for existing businesses, which includes farming/agricultural businesses.*

*Transformative Government: Continue to expand public outreach efforts and enhance community engagement.*

Referred By:  
Land and Water Conservation Committee

01-13-2026

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 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 checked="" 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	Account #	Account Title	Amount
<input checked="" type="checkbox"/>	<input type="checkbox"/>	12405.485200.24405	Donations Restricted	\$10,000
<input checked="" type="checkbox"/>	<input type="checkbox"/>	12405.529299.24405	Purchase Care & Services	\$10,000
<input type="checkbox"/>	<input type="checkbox"/>			
<input type="checkbox"/>	<input type="checkbox"/>			

Description of Adjustment:

The Nature Conservancy is funding the Jefferson County Soil Builders to install conservation practices in 2025.  
The LWCD is the fiscal agent for the Soil Builders.

Department Head Signature *Patricia Ceno* Date 12/9/2025

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.

**JEFFERSON COUNTY**

## Insurance rate comparison

<u>Coverage</u>	<u>2024</u>	<u>2025</u>	<u>% change</u>	<u>2025</u>	<u>2026</u>	<u>% change</u>
Property	97,855.00	102,582.00	4.8%	102,582.00	114,877.00	12.0%
Contractors Equipment	15,005.00	15,874.00	5.8%	15,874.00	20,230.00	27.4%
Crime	10,063.00	10,063.00	0.0%	10,063.00	10,063.00	0.0%
Equipment breakdown	9,286.00	10,348.00	11.4%	10,348.00	12,091.00	16.8%
Liability	318,866.00	331,329.00	3.9%	331,329.00	365,942.00	10.4%
Auto	229,040.00	214,833.00	-6.2%	214,833.00	235,433.00	9.6%
Excess workers comp	50,951.00	61,093.00	19.9%	61,093.00	67,625.00	10.7%
Cyber/Excess Cyber	34,820.00	34,820.00	0.0%	34,820.00	33,600.00	-3.5%
Farm Drainage Board Public Officials Liability	1,210.00	1,210.00	0.0%	1,210.00	1,210.00	0.0%
Farm Drainage Board Employment Practices	175.00	175.00	0.0%	175.00	175.00	0.0%
Tanks	5,534.00	6,290.00	13.7%	6,290.00	6,958.00	10.6%
Professional Liability - Health Department	<u>7,133.00</u>	<u>7,159.00</u>	0.4%	<u>7,159.00</u>	<u>7,493.00</u>	4.7%
Total premium	<u>779,938.00</u>	<u>795,776.00</u>	2.0%	<u>795,776.00</u>	<u>875,697.00</u>	10.0%
Difference year to year		15,838.00			79,921.00	

**JEFFERSON COUNTY**

**RENEWAL COMPARISON**

**JANUARY 1, 2026**



**JEFFERSON COUNTY**  
**NET PREMIUM COMPARISON**  
**JANUARY 1, 2026**

	2025/2026	2026/2027
<b>Property</b>	\$102,582	\$114,877
<b>Contractors Equipment</b>	15,874	20,230
<b>Crime</b>	10,063	10,063
<b>Equipment Breakdown</b>	10,348	12,091
<b>Public Entity Liability</b>		
General Liability	70,952	74,500 <sup>(3)</sup>
Errors and Omissions	212,407	223,027 <sup>(3)</sup>
Employment Practices Liability		
Employee Benefits Liability		
Public Officials Liability		
Automobile Liability	47,970	50,369 <sup>(3)</sup>
<b>Automobile Physical Damage</b>	226,067	235,433
<b>Excess Workers Compensation</b>	61,093	67,625
<b>Cyber Insurance <sup>(1)</sup></b>	33,600 <sup>(2)</sup>	33,600 <sup>(2)</sup>
<b>Public Officials Liability (Farm Drainage Board)</b>	1,210	1,210
<b>Employment Practices Liability (Farm Drainage Board)</b>	175	175
<b>Tanks</b>	6,574 <sup>(2)</sup>	6,958 <sup>(2)</sup>
<b>Professional Liability – Health Dept.</b>	<u>7,159 <sup>(2)</sup></u>	<u>7,493 <sup>(2)</sup></u>
<b>Estimated Annual Premiums</b>	<b>\$799,500</b>	<b>\$857,651</b>

<sup>(1)</sup> Policy is effective 9/1/25 to 9/1/26 with Travelers

<sup>(2)</sup> Including fees and taxes.

<sup>(3)</sup> Premium is estimated with a 5% increase over expiring as no quote has been received from WMMIC.

**JEFFERSON COUNTY**  
**PROPERTY AND LIABILITY INSURANCE RENEWALS**  
**LIMITS/RATING BASE COMPARISON**  
**JANUARY 1, 2026**

	2025/2026	2026/2027
<b>Property</b>	<b>(MPIC)</b>	<b>(MPIC)</b>
<u>Limits:</u>		
Real and Personal Property,		
Property in the Open	\$156,208,671	\$182,507,481
Business Income	2,000,000	2,000,000
Extra Expense	10,000,000	10,000,000
Contractors Equipment (CE)	8,090,557	10,023,067
Accounts Receivable	250,000	250,000
Fiber Optic	500,000	500,000
Pedestrian Bridges	1,760,486	1,806,286
Piers and Wharves	152,609	155,900
Vacancy Permit (302-304 S. Center St.)	Not included	Not included
Occurrence Limit	125% of total on SOV	125% of total on SOV
Average Rate Per \$100 (excl. CE)	\$0.0649	\$0.0623
<u>Deductibles:</u>		
Piers and Wharves	Greater of 10% of loss or \$5,000	Greater of 10% of loss or \$5,000
Accounts Receivable	1,000	1,000
Monies and Securities	1,000	1,000
Emergency Equipment (not attached to vehicle)	1,000	1,000
Contractors Equipment	1,000	1,000
Business Income	1,000	1,000
All Other	5,000	5,000
<u>Includes:</u>		
All risk, subject to stated exclusions	Included	Included
Blanket form - real, personal, PIO	Included	Included
Valuation	Replacement (some exceptions apply)	Replacement (some exceptions apply)
Coinsurance	None	None
Improvements and betterments	If on SOV	If on SOV
Debris removal	Included	Included
Extended period of indemnity	30 days	30 days
Joint loss agreement	Included	Included
Lenders and loss payees	1 scheduled	1 scheduled
Full ordinary payroll (BI)	Included	Included
Newly acquired buildings	Included until expiration	Included until expiration
Newly acquired contractors equipment	Included until expiration	Included until expiration
Valuable papers	Included	Included
Civil authority	4 consecutive weeks	4 consecutive weeks

**JEFFERSON COUNTY**  
**PROPERTY AND LIABILITY INSURANCE RENEWALS**  
**LIMITS/RATING BASE COMPARISON**  
**JANUARY 1, 2026**

	2025/2026	2026/2027
<b>Property (cont'd)</b>	<b>(MPIC)</b>	<b>(MPIC)</b>
<u>Includes:</u> (cont'd)		
Spoilage (contamination, mechanical breakdown, lack of power)	Included	Included
Electronic data processing equipment and programs	Included	Included
Paved surfaces	Within 100 ft. of building	Within 100 ft. of building
Loss of utilities (other than overhead transmission lines or satellites)	Included	Included
Sewer backup	Within a building	Within a building
Underground pipes, flues or drains	Within 1,000 ft. of building	Within 1,000 ft. of building
Underground fiber optic cable	Within 1,000 ft. of building	Within 1,000 ft. of building
Terrorism - certified acts	Included	Included
Waiver of subrogation	Not permitted	Not permitted
Cost to refill discharged fire protection equipment (accidental)	Not covered	Not covered
Personal property off premises	“Covered regardless of location”	“Covered regardless of location”
Loss of master key	Not covered	Not covered
Loss prevention expenses	Not covered	Not covered
Arson or theft reward	Not covered	Not covered
Dependent business income	Not covered	Not covered

**JEFFERSON COUNTY**  
**PROPERTY AND LIABILITY INSURANCE RENEWALS**  
**LIMITS/RATING BASE COMPARISON**  
**JANUARY 1, 2026**

	2025/2026	2026/2027
<b>Property (cont'd)</b>	<b>(MPIC)</b>	<b>(MPIC)</b>
<u>Sublimits:</u>		
Flood including surface water runoff (specific locations only)	\$5,000,000	\$5,000,000
Earthquake	5,000,000	5,000,000
Asbestos cleanup or removal released by a covered peril	5,000,000	5,000,000
Personal property of others in your CCC	10,000	10,000
Ordinance or law (undamaged portion, demolition, increased cost of construction)	10,000,000	10,000,000
Foundation below basement level	250,000	250,000
Cost of excavation, grading, filling	50,000	50,000
Unscheduled contractors equipment	25,000	25,000
Unscheduled buildings (must schedule when discovered)	1,000,000	1,000,000
Unscheduled property in the open	10,000	10,000
Personal property of employees (each employee/occurrence)	500/10,000	500/10,000
Fungus, wet rot, dry rot, bacterium (each loss/total)	25,000/50,000	25,000/50,000
Money and securities (on/off premises)	10,000/10,000	10,000/10,000
Pollutant clean-up or removal	2,000,000	2,000,000
Expenses to document a loss	50,000	50,000
Architectural design and engineering fees	250,000	250,000
Lawns, trees, shrubs and plants (each/lawns/occurrence)	500/1,000/25,000	500/1,000/25,000
Fire department service charges	Included	Included
Service dogs and horses	\$50,000	\$50,000
Unscheduled fine arts (per item)	50,000	50,000
Computer-related losses (data)	Excluded	25,000

**JEFFERSON COUNTY**  
**PROPERTY AND LIABILITY INSURANCE RENEWALS**  
**LIMITS/RATING BASE COMPARISON**  
**JANUARY 1, 2026**

	2025/2026	2026/2027
<b>Crime</b>	<b>(Liberty)</b>	<b>(Liberty)</b>
Employee Dishonesty	\$750,000	\$750,000
Excess - County Treasurer	250,000	250,000
- Deputy Treasurer	250,000	250,000
- County Clerk	250,000	250,000
Forgery or Alteration	250,000	250,000
Computer Fraud	250,000	250,000
Funds Transfer Fraud	250,000	250,000
Loss of Clients' Property	250,000	250,000
Deductibles - Employee Dishonesty	5,000	5,000
- All Other	2,500	2,500
Faithful Performance of Duty	Included	Included
Treasurers or Tax Collectors	Included	Included
Bonded Employees	Included	Included
Terminated Employees	30 days	30 days
<b>Equipment Breakdown</b>	<b>(Liberty)</b>	<b>(Liberty)</b>
Limits:		
Direct Damage/Business Income/ Extra Expense	\$100,000,000	\$100,000,000
Ordinance or Law (all three parts)	5,000,000	5,000,000
Hazardous Substance	2,500,000	2,500,000
Electronic Data or Media	5,000,000	5,000,000
Fungus, Wet/Dry Rot	15,000	15,000
Contingent BI/EE	2,500,000	2,500,000
Off Premises/Misc. Equipment	1,000,000	1,000,000
Water Damage	2,500,000	2,500,000
Expediting Expense	Included	Included
Ammonia Contamination	Included	Included
Utility Interruption (waiting period)	Included (4 hours)	Included (4 hours)
Spoilage	Included	Included
Ingress/Egress	\$250,000	\$250,000
Claim Preparation Fees	250,000	250,000
Performance/Safety Upgrades	150% of damage	150% of damage
Green Upgrades	50% of damage (\$100,000 max.)	50% of damage (\$100,000 max.)
Valuation	Repair or Replacement	Repair or Replacement
Deductible - Combined	\$1,000	\$1,000
- Transformers	\$1.50 per KVA (\$2,500 min.)	\$1.50 per KVA (\$2,500 min.)
Total Values Used for Rating	\$154,455,236	\$180,467,481

**JEFFERSON COUNTY**  
**PROPERTY AND LIABILITY INSURANCE RENEWALS**  
**LIMITS/RATING BASE COMPARISON**  
**JANUARY 1, 2026**

	2025/2026	2026/2027
<b>Public Entity Liability</b>	<b>(WMMIC)</b>	<b>(WMMIC)</b>
Limits:		
Bodily Injury/Property Damage	\$15,000,000	\$15,000,000
Personal Injury	15,000,000	15,000,000
Public Officials Errors & Omissions	15,000,000	15,000,000
Employment Practices Liability	15,000,000	15,000,000
Employee Benefits Liability	15,000,000	15,000,000
Automobile Liability	15,000,000	15,000,000
Limited Pollution (occurrence/aggregate)	150,000/300,000	150,000/300,000
Uninsured Motorists (person/accident)	25,000/50,000	25,000/50,000
Underinsured Motorists (person/accident)	50,000/100,000	50,000/100,000
Communicable Disease Defense (claim/aggregate)	100,000/200,000	100,000/200,000
Medical Payments	Not available	Not available
Aggregate	\$33,000,000	\$33,000,000
Retention:		
Per Occurrence, Offense, Wrongful Act	200,000	200,000
Annual Aggregate	625,000	625,000
<b>Automobile Physical Damage</b>	<b>(Integrity)</b>	<b>(Integrity)</b>
Total Values	\$14,971,267	\$14,714,539
Deductibles	10,000	10,000
Valuation		
Less than 7 years old	Replacement	Replacement
All others	Actual Cash Value	Actual Cash Value
Newly Purchased Vehicles (60 days)	\$50,000	\$50,000
Towing and Labor	NA	NA
Employee Tools	\$5,000	\$5,000
Average Rate Per \$100 of Value	1.510	1.600
<b>Excess Workers Compensation</b>	<b>(Safety National)</b>	<b>(Safety National)</b>
Workers Compensation	Statutory	Statutory
Employers Liability Limit	\$1,000,000	\$1,000,000
Retention - Law Enforcement and Fire	750,000	750,000
Retention - Presumptive Case	750,000	750,000
Retention - All Other	550,000	550,000
Total Payroll	40,113,544	43,321,534
Rate per \$100 of Payroll	.1523	.1561

**JEFFERSON COUNTY**  
**PROPERTY AND LIABILITY INSURANCE RENEWALS**  
**LIMITS/RATING BASE COMPARISON**  
**JANUARY 1, 2026**

	2025/2026	2025/2026
<b>Cyber Insurance</b>	<b>(Travelers)</b>	<b>(Travelers)</b>
Limits:		
<u>Liability</u>		
A.1. Privacy and Security	\$2,000,000	\$2,000,000
A.2. Payment Card Costs	2,000,000	2,000,000
A.3. Media	2,000,000	2,000,000
A.4. Regulatory Proceedings	2,000,000	2,000,000
<u>Breach Response</u>		
B.1. Privacy Breach Notification (parties)	1,000,000	1,000,000
B.2. Computer/Legal Experts (additional amount)	\$1,000,000	\$1,000,000
B.3. Betterment	100,000	100,000
B.4. Cyber Extortion	50,000	50,000
B.5. Data Restoration	50,000	50,000
B.6. Public Relations	50,000	50,000
<u>Cyber Crime</u>		
C.1. Computer Fraud	250,000	250,000
C.2. Funds Transfer Fraud	250,000	250,000
C.3. Social Engineering Fraud	250,000	250,000
C.4. Telecom Fraud	250,000	250,000
C.5. Vendor or Client Payment Fraud	250,000	250,000
C.6. Conviction Reward	25,000	25,000
<u>Business Loss</u>		
D.1. Business Interruption (BI)	2,000,000	2,000,000
D.2. Dependent BI	2,000,000	2,000,000
D.3. Dependent BI – System Failure	2,000,000	2,000,000
D.4. Dependent BI – Outsource Provider	2,000,000	2,000,000
D.5. Dependent BI – Outsource Provider – System Failure	2,000,000	2,000,000
D.6. Reputational Harm	2,000,000	2,000,000
D.7. System Failure	2,000,000	2,000,000
D.8. Accounting Costs	25,000	25,000
Aggregate Limit	2,000,000	2,000,000
Retention	50,000	50,000
Retroactive Date	None	None
Pending and Prior Date	9/1/25	9/1/25
Form	Claims-made	Claims-made
Defense Costs and Expenses	Within limits	Within limits
Punitive or Multiplied Damages	Where insurable	Where insurable
Consent to Settle Penalty	20% damages and 20% defense costs	20% damages and 20% defense costs

**JEFFERSON COUNTY**  
**PROPERTY AND LIABILITY INSURANCE RENEWALS**  
**LIMITS/RATING BASE COMPARISON**  
**JANUARY 1, 2026**

	2025/2026	2026/2027
<b>Public Officials Liability</b>	<b>(US Liability)</b>	<b>(US Liability)</b>
Limits: Each Claim/Aggregate	\$1,000,000/1,000,000	\$1,000,000/1,000,000
Retention	None	None
Biometric Information	Excluded	Excluded
PFAs	Excluded	Excluded
<b>Employment Practices Liability</b>	<b>(US Liability)</b>	<b>(US Liability)</b>
Limits: Each Claim/ Aggregate	\$1,000,000/1,000,000	\$1,000,000/1,000,000
Retention	None	None
Biometric Information	Excluded	Excluded
PFAs	Excluded	Excluded
<b>Tank Liability</b>	<b>(Nautilus)</b>	<b>(Nautilus)</b>
Cleanup Costs, Third Party Bodily Injury/ Property Damage (each claim/total)	\$1,000,000/1,000,000	\$1,000,000/1,000,000
Defense Costs (each claim/total)	1,000,000/1,000,000	1,000,000/1,000,000
Deductible (each claim)	5,000	5,000
Retroactive Dates:	10/20/15 and 1/1/23	10/20/15 and 1/1/23
No. of Above Ground Tanks	11	11
No. of Underground Tanks	2	2
<b>Professional Liability – Health Department</b>	<b>(Landmark)</b>	<b>(Landmark)</b>
Limits: Each Claim	\$1,000,000	\$1,000,000
Aggregate	3,000,000	3,000,000
Deductible	2,500	2,500
Applies to damages and claims expenses	Yes	Yes
Form	Claims-made and reported	Claims-made and reported
Claims expenses	In addition to limit up to \$1,000,000	In addition to limit up to \$1,000,000
Retroactive Date	3/30/2021	3/30/2021
Consent to Settle Penalty	None	None
Non-monetary claims	Included	Included
Punitive Damages	Included	Included
Extended Reporting Period	60 days automatic 12 months at 100% 24 months at 150% 36 months at 175%	60 days automatic 12 months at 100% 24 months at 150% 36 months at 175%
HIPAA and HITECH Fines and Penalties	\$100,000	\$100,000
Excessive Influence of Power on Any Patient or Inappropriate Physical Contact	250,000 each claim 500,000 aggregate	250,000 each claim 500,000 aggregate
Semaglutide Salt Formulations	Excluded	Excluded



**JEFFERSON COUNTY**  
**PROPERTY AND LIABILITY INSURANCE RENEWALS**  
**ALTERNATES**  
**JANUARY 1, 2026**

	2026/2027
<b>Auto Physical Damage</b>	
1. 10 year and newer replacement	+ \$86,815
<b>Tank Liability</b>	
1. Delete TRIA (terrorism)	- \$63.86

JEFFERSON COUNTY

LOSS HISTORY

JANUARY 1, 2026

Property (net of deductible)						
Year	Insurer	No. of Claims	No. of Open Claims	Paid (including deductible)	Reserved	Total
1/1/20 - 21	Chubb <sup>(1)</sup>	2	0	\$245,400	0	\$245,400
1/1/21 - 22	MPIC	3	0	24,637	0	24,637
1/1/22 - 23	MPIC	2	0	3,366	0	3,366
1/1/23 - 24	MPIC	2	0	0	0	0
1/1/24 - 25	MPIC	0	0	0	0	0
1/1/25 - 26	MPIC	1	0	38,433	0	38,433
Equipment Breakdown						
Year	Insurer	No. of Claims	No. of Open Claims	Paid	Reserved	Total
1/1/20 - 21	Liberty	0	0	0	0	0
1/1/21 - 22	Liberty	0	0	0	0	0
1/1/22 - 23	Liberty	0	0	0	0	0
1/1/23 - 24	Liberty	0	0	0	0	0
1/1/24 - 25	Liberty	0	0	0	0	0
1/1/25 - 26	Liberty	0	0	0	0	0
Crime						
Year	Insurer	No. of Claims	No. of Open Claims	Paid	Reserved	Total
1/1/20 - 21	Ohio Casualty <sup>(1)</sup>	0	0	0	0	0
1/1/21 - 22	Liberty	0	0	0	0	0
1/1/22 - 23	Liberty	0	0	0	0	0
1/1/23 - 24	Liberty	0	0	0	0	0
1/1/24 - 25	Ohio Casualty	0	0	0	0	0
1/1/25 - 26	Ohio Casualty	0	0	0	0	0

<sup>(1)</sup> Currently valued loss runs not received.

JEFFERSON COUNTY

LOSS HISTORY

JANUARY 1, 2026

General Liability/Law Enforcement Liability						
Year	Insurer	No. of Claims	No. of Open Claims	Paid	Reserved	Total
1/1/20 - 21	WMMIC	5	0	0	0	0
1/1/21 - 22	WMMIC	9	2	\$79,732	\$18,360	\$98,092
1/1/22 - 23	WMMIC	6	1	32,842	8,158	41,000
1/1/23 - 24	WMMIC	4	1	5,378	20,622	26,000
1/1/24 - 25	WMMIC	6	3	0	0	0
1/1/25 - 26	WMMIC	1	1	0	0	0
Public Officials Liability/Employment Practices Liability						
Year	Insurer	No. of Claims	No. of Open Claims	Paid	Reserved	Total
1/1/20 - 21	WMMIC	0	0	0	0	0
1/1/21 - 22	WMMIC	1	0	\$ 6,288	0	\$ 6,288
1/1/22 - 23	WMMIC	4	1	17,701	0	17,701
1/1/23 - 24	WMMIC	2	0	0	0	0
1/1/24 - 25	WMMIC	1	1	4,295	\$15,705	20,000
1/1/25 - 26	WMMIC	1	1	0	0	0
Cyber						
Year	Insurer	No. of Claims	No. of Open Claims	Paid	Reserved	Total
1/1/20 - 21	WMMIC	0	0	0	0	0
1/1/21 - 22	WMMIC	0	0	0	0	0
1/1/22 - 23	WMMIC	0	0	0	0	0
1/1/23 - 24	WMMIC	0	0	0	0	0
9/1/23 - 24	Cowbell	1	0	0	0	0
9/1/24 - 25	Cowbell	0	0	0	0	0
9/1/25 - 26	Travelers	0	0	0	0	0

JEFFERSON COUNTY  
LOSS HISTORY  
JANUARY 1, 2026

Automobile Liability						
Year	Insurer	No. of Claims	No. of Open Claims	Paid	Reserved	Total
1/1/20 - 21	WMMIC	7	0	\$ 3,841	0	\$ 3,841
1/1/21 - 22	WMMIC	3	0	156,957	0	156,957
1/1/22 - 23	WMMIC	5	0	3,574	0	3,574
1/1/23 - 24	WMMIC	4	0	4,423	0	4,423
1/1/24 - 25	WMMIC	7	4	4,582	\$1,487	6,069
1/1/25 - 26	WMMIC	3	1	12,137	0	12,137
Automobile Physical Damage						
Year	Insurer	No. of Claims	No. of Open Claims	Paid	Reserved	Total
1/1/20 - 21	Integrity	3	0	\$ 44,122	0	\$ 44,122
1/1/21 - 22	Integrity	6	0	55,748	0	55,748
1/1/22 - 23	Integrity	5	0	245,313	0	245,313
1/1/23 - 24	Integrity	3	0	56,027	0	56,027
1/1/24 - 25	Integrity	1	0	552	0	552
1/1/25 - 26	Integrity	1	0	55,022	0	55,022
Workers Compensation (including LAE and Recovery)						
Year	TPA	No. of Claims	No. of Open Claims	Paid	Reserved	Total
1/1/20 - 21	Safety National	21	0	\$ 45,158	0	\$ 45,158
1/1/21 - 22	Safety National	28	0	257,682	0	257,682
1/1/22 - 23	Safety National	16	0	83,961	0	83,961
1/1/23 - 24	Safety National	17	0	74,055	0	74,055
1/1/24 - 25	Safety National	18	5	24,890	\$27,498	52,388
1/1/25 - 26	Safety National	19	11	47,372	60,175	107,547

JEFFERSON COUNTY  
LOSS HISTORY  
JANUARY 1, 2026

Professional Liability – Health Department						
Year	Insurer	No. of Claims	No. of Open Claims	Paid	Reserved	Total
3/30/21 - 22	Landmark	0	0	0	0	0
3/30/22 - 23	Landmark	0	0	0	0	0
3/30/23 - 1/1/24	Landmark	0	0	0	0	0
1/1/24 - 25	Landmark	0	0	0	0	0
1/1/25 - 26	Landmark	0	0	0	0	0
Farm Drainage Board Public Officials Liability and Employment Practices Liability						
Year	Insurer	No. of Claims	No. of Open Claims	Paid	Reserved	Total
1/1/20 - 21	US Liability	0	0	0	0	0
1/1/21 - 22	US Liability	0	0	0	0	0
1/1/22 - 23	US Liability	0	0	0	0	0
1/1/23 - 24	US Liability	0	0	0	0	0
1/1/24 - 25	US Liability	0	0	0	0	0
1/1/25 - 26	US Liability	0	0	0	0	0
Tank Liability						
Year	Insurer	No. of Claims	No. of Open Claims	Paid	Reserved	Total
10/20/19-1/1/21	Nautilus <sup>(1)</sup>	0	0	0	0	0
1/1/21 - 22	Nautilus	0	0	0	0	0
1/1/22 - 23	Nautilus	0	0	0	0	0
1/1/23 - 24	Nautilus	0	0	0	0	0
1/1/24 - 25	Nautilus	0	0	0	0	0
1/1/25 - 26	Nautilus	0	0	0	0	0

<sup>(1)</sup> Currently valued loss runs not received.

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FROM 2025 01 TO 2025 11

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
<b>12201 Finance</b>							
12201 411100 General Property Taxes	-694,952	0	-694,952	-637,039.26		-57,912.68	91.7%
12201 412100 Sales Taxes From County	-160	0	-160	-153.28		-6.72	95.8%
12201 451004 Garnishment Fees	-100	0	-100	-45.00		-55.00	45.0%
12201 451005 Child Support Fees	-350	0	-350	-546.20		196.20	156.1%
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	-654,345.35		-100,216.59	%
<b>12202 Dental Insurance Allocation</b>							
12202 451026 Retiree Ins Premium Recovery	-20,000	0	-20,000	-14,517.05		-5,482.95	72.6%
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	-399,551.66		-70,448.34	85.0%
TOTAL Dental Insurance Allocation	-494,000	0	-494,000	-415,026.64		-78,973.36	%
TOTAL General Fund	-1,189,562	-59,000	-1,248,562	-1,069,371.99		-179,189.95	%
TOTAL REVENUES	-1,189,562	-59,000	-1,248,562	-1,069,371.99		-179,189.95	

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ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>12201 Finance</b>							
12201 511110 Salary-Permanent Regular	262,164	0	262,164	232,925.10		29,238.80	88.8%
12201 511210 Wages-Regular	195,592	0	195,592	179,316.65		16,275.75	91.7%
12201 511220 Wages-Overtime	2,031	0	2,031	217.33		1,813.41	10.7%
12201 511330 Wages-Longevity Pay	680	0	680	680.00		.00	100.0%
12201 512141 Social Security	33,026	0	33,026	29,806.46		3,219.52	90.3%
12201 512142 Retirement (Employer)	32,002	0	32,002	28,713.19		3,289.27	89.7%
12201 512144 Health Insurance	58,386	0	58,386	53,518.24		4,867.64	91.7%
12201 512145 Life Insurance	172	0	172	227.56		-55.60	132.3%
12201 512151 HSA Contribution	5,300	0	5,300	.00		5,300.00	.0%
12201 512153 HRA Contribution	0	0	0	462.37		-462.37	.0%
12201 512173 Dental Insurance	4,344	0	4,344	3,930.27		413.73	90.5%
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	1,709.19		890.81	65.7%
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	789.10		360.90	68.6%
12201 531351 Gas/Diesel	0	0	0	46.18		-46.18	.0%
12201 532325 Registration	3,425	0	3,425	2,270.80		1,154.20	66.3%
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	2,837.07		-637.07	129.0%
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	584.87		53.13	91.7%
12201 571005 Duplicating Allocation	105	0	105	96.25		8.75	91.7%
12201 571009 MIS PC Group Allocation	15,368	0	15,368	14,087.37		1,280.63	91.7%
12201 571010 MIS Systems Grp Alloc(ISIS)	4,271	0	4,271	3,915.12		355.88	91.7%
12201 591519 Other Insurance	4,292	0	4,292	3,963.19		328.43	92.3%
TOTAL Finance	695,562	59,000	754,562	648,800.34		105,761.60	%
<b>12202 Dental Insurance Allocation</b>							
12202 599982 Retiree Dental Claims	12,000	0	12,000	11,669.80		330.20	97.2%

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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	22,441.68		1,558.32	93.5%
12202 599989 Employee Dental Claims	450,300	0	450,300	319,351.78		130,948.22	70.9%
12202 599992 Administrative Dental Retiree	1,700	0	1,700	1,073.52		626.48	63.1%
TOTAL Dental Insurance Allocation	494,000	0	494,000	355,647.78		138,352.22	%
TOTAL General Fund	1,189,562	59,000	1,248,562	1,004,448.12		244,113.82	%
TOTAL EXPENSES	1,189,562	59,000	1,248,562	1,004,448.12		244,113.82	



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ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
<b>13201 County Treasurer</b>							
13201 411100 General Property Taxes	1,830,649	0	1,830,649	1,678,094.66		152,554.08	91.7%
13201 411300 DNR Pilot	-60,000	0	-60,000	-62,101.91		2,101.91	103.5%
13201 411500 Managed Forest	-3,600	0	-3,600	-4,643.84		1,043.84	129.0%
13201 418100 Interest On Taxes	-215,000	0	-215,000	-297,080.01		82,080.01	138.2%
13201 441030 Ag Use Conversion Penalty	-32,600	0	-32,600	-45,860.30		13,260.30	140.7%
13201 451007 Treasurers Fees	-400	0	-400	-376.00		-24.00	94.0%
13201 481001 Interest & Dividends	-1,800,269	0	-1,800,269	-2,431,539.41		631,270.14	135.1%
13201 481004 Fair Market Value Adjustment	0	0	0	-285,638.16		285,638.16	.0%
13201 486004 Miscellaneous Revenue	0	0	0	-305.10		305.10	.0%
TOTAL County Treasurer	-281,221	0	-281,221	-1,449,450.07		1,168,229.54	%
<b>13202 Tax Deed Expense</b>							
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	-1,632,928.77		1,245,919.38	%
TOTAL REVENUES	-318,221	-68,789	-387,009	-1,632,928.77		1,245,919.38	

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ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>13201 County Treasurer</b>							
13201 511110 Salary-Permanent Regular	92,186	0	92,186	84,540.34		7,645.26	91.7%
13201 511210 Wages-Regular	58,699	0	58,699	47,248.30		11,450.87	80.5%
13201 511220 Wages-Overtime	36	0	36	202.67		-166.64	562.5%
13201 512141 Social Security	10,146	0	10,146	9,011.13		1,134.83	88.8%
13201 512142 Retirement (Employer)	10,239	0	10,239	8,935.04		1,303.75	87.3%
13201 512144 Health Insurance	31,107	0	31,107	24,377.74		6,729.30	78.4%
13201 512145 Life Insurance	21	0	21	22.94		-2.36	111.5%
13201 512151 HSA Contribution	2,700	0	2,700	.00		2,700.00	.0%
13201 512153 HRA Contribution	0	0	0	674.59		-674.59	.0%
13201 512173 Dental Insurance	2,318	0	2,318	1,862.06		456.34	80.3%
13201 521232 Investment Advisor Fees	40,000	0	40,000	44,522.52		-4,522.52	111.3%
13201 531303 Computer Equipmt & Software	0	0	0	320.00		-320.00	.0%
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	1,340.28		659.72	67.0%
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	323.79		176.21	64.8%
13201 571004 IP Telephony Allocation	510	0	510	467.50		42.50	91.7%
13201 571005 Duplicating Allocation	4	0	4	3.63		.37	90.8%
13201 571009 MIS PC Group Allocation	11,530	0	11,530	10,569.13		960.87	91.7%
13201 571010 MIS Systems Grp Alloc(ISIS)	1,794	0	1,794	1,644.50		149.50	91.7%
13201 591519 Other Insurance	1,508	0	1,508	1,298.99		209.32	86.1%
13201 593256 Bank Charges	1,500	0	1,500	1,101.14		398.86	73.4%
TOTAL County Treasurer	281,221	0	281,221	250,469.90		30,750.63	%

**13202 Tax Deed Expense**

13202 521212 Legal	30	0	30	28.75		1.25	95.8%
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FROM 2025 01 TO 2025 11

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	-728.82		5,728.82	-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	51,091.08		54,697.78	%
TOTAL General Fund			318,221	68,789	387,009	301,560.98		85,448.41	%
TOTAL EXPENSES			318,221	68,789	387,009	301,560.98		85,448.41	

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FROM 2025 01 TO 2025 11

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>11301 Child Support</b>							
11301 411100 General Property Taxes	-113,751	0	-113,751	-104,271.86		-9,479.22	91.7%
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	-2,890.68		2,090.68	361.3%
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	-10,807.62		-2,192.38	83.1%
11301 455003 Non-IVD Service Fees	-805	0	-805	-899.60		94.60	111.8%
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	-991,677.81		-288,245.27	%
TOTAL General Fund	-1,279,923	0	-1,279,923	-991,677.81		-288,245.27	%
TOTAL REVENUES	-1,279,923	0	-1,279,923	-991,677.81		-288,245.27	

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FROM 2025 01 TO 2025 11

ACCOUNTS FOR:		ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
100 General Fund		APPROP	ADJSTMTS	BUDGET	ACTUALS	ENCUMBRANCES	BUDGET	USED
<b>11301 Child Support</b>								
11301	511110	Salary-Permanent Regular	318,699	0	318,699	252,318.43	66,380.64	79.2%
11301	511210	Wages-Regular	571,928	0	571,928	493,834.67	78,093.08	86.3%
11301	511220	Wages-Overtime	2,815	0	2,815	717.12	2,098.14	25.5%
11301	511330	Wages-Longevity Pay	1,373	0	1,373	1,216.24	156.26	88.6%
11301	512141	Social Security	65,030	0	65,030	54,463.89	10,566.08	83.8%
11301	512142	Retirement (Employer)	61,634	0	61,634	49,079.67	12,553.94	79.6%
11301	512144	Health Insurance	108,796	0	108,796	105,799.23	2,996.71	97.2%
11301	512145	Life Insurance	315	0	315	224.88	90.53	71.3%
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	6,622.13	1,845.07	78.2%
11301	521255	Paper Service	8,500	0	8,500	6,232.73	2,267.27	73.3%
11301	521256	Genetic Tests	5,700	0	5,700	3,538.00	2,162.00	62.1%
11301	521296	Computer Support	1,900	0	1,900	1,632.88	267.12	85.9%
11301	529160	Interpreter Fee	3,000	0	3,000	576.00	2,424.00	19.2%
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	17,606.78	3,393.22	83.8%
11301	531312	Office Supplies	2,500	0	2,500	1,904.60	595.40	76.2%
11301	531313	Printing & Duplicating	2,850	0	2,850	2,651.49	198.51	93.0%
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	866.50	133.50	86.7%
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	2,044.11	1,555.89	56.8%
11301	571004	IP Telephony Allocation	3,316	0	3,316	3,039.63	276.37	91.7%
11301	571005	Duplicating Allocation	109	0	109	99.88	9.12	91.6%

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FROM 2025 01 TO 2025 11

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	30,198.63		2,745.37	91.7%
11301 571010 MIS Systems Grp Alloc(ISIS)	9,226	0	9,226	8,457.13		768.87	91.7%
11301 591519 Other Insurance	8,765	0	8,765	7,701.43		1,063.94	87.9%
TOTAL Child Support	1,279,923	0	1,279,923	1,065,361.02		214,562.06	%
TOTAL General Fund	1,279,923	0	1,279,923	1,065,361.02		214,562.06	%
TOTAL EXPENSES	1,279,923	0	1,279,923	1,065,361.02		214,562.06	

**Jefferson County  
Contingency Fund  
For the Year Ended December 31, 2025**

<b>Ledger Date</b>	<b>Description</b>	<b>General (599900)</b>	<b>Other (599908)</b>	<b>Vested Benefits (599909)</b>	<b>Authority</b>
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)			
<b>Total amount available</b>		<b>199,690.66</b>	<b>522,413.10</b>	<b>300,000.00</b>	
Net		199,690.66	522,413.10	300,000.00	

Jefferson County  
Contingency Fund  
For the Year Ended December 31, 2026

Ledger Date	Description	General (599900)	Other (599908)	Vested Benefits (599909)	Authority
1-Jan-26	Tax Levy	500,000.00	100,343.53	300,000.00	
Total amount available		500,000.00	100,343.53	300,000.00	
Net		500,000.00	100,343.53	300,000.00	