

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

Date: Tuesday, March 3, 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 February 3, 2026
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 review of year-end results and authorizing year-end requests to carry over budget appropriations from fiscal year 2025 to fiscal year 2026 and amending the 2026 budget
9. Discussion and possible action on authorizing contingency fund transfer to offset fiscal year 2025 departmental deficits
10. Discussion and possible action on proposal for pre-development environmental engineering and planning from Sigma Group
11. Discussion and possible action on potential claim from Donna Martin
12. Discussion and possible action on potential claim from Gabriel Alwin
13. 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
14. Discussion and possible action on sale of old highway facility property (if appropriate and necessary for the public interest, the Committee may convene in closed session pursuant to Wis. Stat. § 19.85(1)(e) to discuss negotiation strategy for parameters of Purchase & Sale Agreement with Virtus. Following any closed session, the Committee will reconvene in open session.)
15. Update on contingency fund balance
16. Set future meeting schedule, next meeting date, and possible agenda items
17. Review of invoices
18. Adjourn Finance Committee

Next scheduled meetings:           Wednesday, April 15, 2026 (Regular meeting)  
  Tuesday, May 5, 2026 (Regular meeting)  
  Tuesday, June 9, 2026 (Regular meeting)  
  Tuesday, July 7, 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.



**10. Discussion and possible action on entering into a support and maintenance agreement with AVI-SPL and amending the 2026 budget** – Finance Director DeVries explained that technology equipment that supports the courts, County Board, and emergency operations center was approaching the end of its warranty coverage and that the County is seeking to enter into a service and maintenance agreement with AVI-SPL to ensure continuity of service. The total amount for two years is \$55,873.14 and would be split between the Courts, Emergency Management and County Board. This expense is not budgeted so the amount will need to come from contingency. Motion by Jaeckel/Zarling to approve the resolution and forward to the County Board of Supervisors. The motion passed 5-0.

**11. Discussion and possible action on purchase and sale agreement with Wangard Property Acquisitions for sale of County farmland (if appropriate and necessary for the public interest, the Committee may convene in closed session pursuant to Wis. Stat. § 19.85(1)(e) to discuss negotiation strategy for parameters of Purchase & Sale Agreement with Wangard Property Acquisitions. Following any closed session, the Committee will reconvene in open session.)** – The Committee discussed the terms of the purchase and sale agreement with members of Wangard staff. Motion by Jones/Jaeckel to direct the County Administrator to negotiate the terms of the sale agreement with the inclusion of the following terms: 1). The Committee agrees with the incorporation of a County Ordinance regarding odor and seeks a deed restriction that would comply with County Ordinance; 2). The Committee supports the language on the lease of farmland; 3). The Committee supports the inclusion of a right of first refusal if there is no construction by Wangard within 18 months; 4). The Committee wishes to extend the inspection period to 270 days, with 2 additional 90-day extensions upon request with an additional \$10,000 deposit. The motion passed 5-0.

**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 and Corporation Counsel Thompson updated the Committee on the status of tax foreclosed properties. Due to pending litigation in the Supreme Court, Thompson is recommending that the County pause on current foreclosures until the litigation is settled. No action was taken.

**13. Discussion and possible action on proposal for pre-development environmental engineering and planning from Sigma Group** – Luckey explained that now that the City has approved the City North PUD, the Sigma Group has prepared a proposal to study the PUD and its impact on remediation for a cost not to exceed \$7,500. Motion by Jaeckel/Drayna to approve the proposal and direct the County Administrator to engage Sigma. The motion passed 5-0.

**14. Discussion and possible action on sale of old highway facility property** - No action taken.

**15. 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. The 2026 contingency amounts after adjusted for potential action taken at this meeting are \$472,063.43 for general contingency, \$100,343.53 for other contingency, and \$300,000 for vested benefits contingency. No action was taken.

**16. Set future meeting schedule, next meeting date, and possible agenda items** - The next scheduled meeting is set for March 3, 2026, at 8:30 a.m.

**17. Review of invoices** - Motion by Jaeckel/Christensen to approve invoices totaling \$4,952,409,91. The motion passed 5-0.

**18. Adjourn** - Motion by Jaeckel/Drayna to adjourn at 9:22 a.m. The motion passed 5-0.

Respectfully submitted,

Marc DeVries, Finance Director  
Jefferson County

**JEFFERSON COUNTY  
2025 YEAR END RESULTS**

BY DEPARTMENT							
	Revenue			Expenses			(Revenue)/Expense Result
	Revised Budget	Actual	Variance	Revised Budget	Actual	Variance	
Administration	\$ (1,017,274.01)	\$ (1,059,055.63)	\$ 41,781.62	\$ 1,473,688.53	\$ 810,257.49	\$ 663,431.04	\$ (248,798.14)
Capital Projects	-	(117,155.56)	117,155.56	1,720,191.00	1,013,219.49	706,971.51	896,063.93
Central Services	(1,239,462.06)	(1,131,767.33)	(107,694.73)	1,381,519.06	1,285,056.21	96,462.85	153,288.88
Child Support	(1,279,923.08)	(1,242,344.06)	(37,579.02)	1,279,923.08	1,158,612.76	121,310.32	(83,731.30)
Clerk of Courts	(1,639,657.12)	(1,585,191.64)	(54,465.48)	1,639,657.12	1,470,509.69	169,147.43	(114,681.95)
Corporation Counsel	(501,862.27)	(501,964.97)	102.70	501,862.27	492,440.55	9,421.72	(9,524.42)
County Board	(518,875.74)	(520,270.80)	1,395.06	518,875.74	464,152.32	54,723.42	(56,118.48)
County Clerk	(398,029.89)	(416,027.89)	17,998.00	398,029.89	399,316.02	(1,286.13)	(16,711.87)
Court Support Services	(1,685,928.59)	(1,699,828.46)	13,899.87	1,685,928.59	1,584,053.16	101,875.43	(115,775.30)
Debt Service	(3,917,707.08)	(3,917,707.08)	-	3,956,784.38	3,956,784.38	-	39,077.30
District Attorney	(903,820.22)	(894,647.04)	(9,173.18)	903,820.22	871,199.41	32,620.81	(23,447.63)
Economic Development	(505,059.50)	(449,447.06)	(55,612.44)	593,439.26	576,015.20	17,424.06	126,568.14
Emergency Management	(263,375.18)	(318,195.33)	54,820.15	263,375.18	289,251.15	(25,875.97)	(28,944.18)
Fair Park	(1,930,346.80)	(1,677,780.71)	(252,566.09)	2,050,346.80	1,897,322.22	153,024.58	219,541.51
Finance Department	(1,189,561.94)	(728,411.84)	(461,150.10)	1,248,561.94	715,994.42	532,567.52	(12,417.42)
Fleet	(313,236.83)	(391,758.52)	78,521.69	313,236.83	255,504.16	57,732.67	(136,254.36)
General Revenues & Expenditure	(547,807.66)	(2,753,460.58)	2,205,652.92	-	-	-	(2,753,460.58)
Health Department	(1,963,294.84)	(1,791,604.79)	(171,690.05)	2,000,601.84	1,745,353.88	255,247.96	(46,250.91)
Highway Department	(13,289,276.00)	(13,795,728.20)	506,452.20	13,289,276.00	14,374,787.26	(1,085,511.26)	579,059.06
Human Resources	(821,519.80)	(831,930.64)	10,410.84	829,399.80	717,057.39	112,342.41	(114,873.25)
Human Services Department	(37,973,448.24)	(37,016,439.61)	(957,008.63)	38,805,153.06	37,705,853.47	1,099,299.59	689,413.86
Land & Water Conservation	(1,025,069.41)	(839,934.14)	(185,135.27)	1,147,389.41	770,834.84	376,554.57	(69,099.30)
Land Information	(765,644.66)	(799,892.71)	34,248.05	778,070.66	770,545.81	7,524.85	(29,346.90)
Library	(1,298,316.71)	(1,298,316.72)	0.01	1,298,316.71	1,298,438.11	(121.40)	121.39
Live Local Development Fund	(1,942,870.00)	(269,565.52)	(1,673,304.48)	36,770.00	269,565.52	(232,795.52)	-
Medical Examiner	(404,799.22)	(408,430.28)	3,631.06	404,799.22	403,498.05	1,301.17	(4,932.23)
MIS	(2,624,625.73)	(2,207,054.61)	(417,571.12)	2,624,625.73	2,207,054.61	417,571.12	-
Parks Department	(3,010,292.55)	(1,850,816.41)	(1,159,476.14)	4,476,212.24	2,607,522.35	1,868,689.89	756,705.94
Planning And Zoning	(793,194.74)	(863,783.65)	70,588.91	806,831.06	735,218.08	71,612.98	(128,565.57)
Register Of Deeds	(395,701.96)	(592,178.69)	196,476.73	395,701.96	370,532.97	25,168.99	(221,645.72)
Sheriff Department	(19,076,378.67)	(18,866,523.13)	(209,855.54)	20,103,453.97	18,488,429.91	1,615,024.06	(378,093.22)
Treasurer	(318,220.53)	(1,789,235.71)	1,471,015.18	387,009.39	316,487.38	70,522.01	(1,472,748.33)
UW Extension	(315,592.37)	(311,104.65)	(4,487.72)	323,592.37	284,589.00	39,003.37	(26,515.65)
Veterans Services	(261,611.12)	(268,243.19)	6,632.07	261,611.12	246,497.29	15,113.83	(21,745.90)
	\$ (104,131,784.52)	\$ (103,205,797.15)	\$ (925,987.37)	\$ 107,898,054.43	\$ 100,551,954.55	\$ 7,346,099.88	\$ (2,653,842.60)

**FINANCIAL RESULTS BY FUND**

	Beginning Fund Balance	Revenues	Other Financing Sources	Expenses	Other Financing Uses	Ancitipated Adjustments	Ending Fund Balance	Fund Result (Gain)/Loss
General Fund	\$ (41,772,008.00)	\$ (43,698,783.26)	\$ -	\$ 39,023,831.78	\$ 2,203,940.10	-	\$ (44,243,019.38)	\$ (2,471,011.38)
Health Department Fund	(982,502.00)	(1,791,604.79)	-	1,745,353.88	-	-	(1,028,752.91)	(46,250.91)
Human Services Fund	(1,734,834.00)	(37,016,439.61)	(153,940.10)	37,705,853.47	-	-	(1,199,360.24)	535,473.76
Live Local Development Fund	-	(269,565.52)	(2,000,000.00)	269,565.52	-	-	(2,000,000.00)	(2,000,000.00)
Debt Service Fund	(39,075.00)	(3,917,707.08)	-	3,956,784.38	-	-	2.30	39,077.30
Capital Projects Fund	(1,422,033.00)	(117,155.56)	(855,769.00)	1,013,219.49	-	-	(1,381,738.07)	40,294.93
Highway Department Fund	(32,647,324.00)	(13,795,728.20)	-	14,374,787.26	-	-	(32,068,264.94)	579,059.06
MIS Department Fund	-	(2,207,054.61)	-	2,207,054.61	-	-	0.00	0.00
Fleet Vehicle Fund	(1,196,647.00)	(391,758.52)	-	255,504.16	-	-	(1,332,901.36)	(136,254.36)
	\$ (79,794,423.00)	\$ (103,205,797.15)	\$ (3,009,709.10)	\$ 100,551,954.55	\$ 2,203,940.10	\$ -	\$ (83,254,034.60)	\$ (3,459,611.60)

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

**Authorizing year-end requests to carry over budget appropriations from fiscal year 2025 to fiscal year 2026 and amending the 2026 budget**

Executive Summary

At year end, departments are requested to submit carryover requests for funds that are unspent. If the County Administrator approves the request, it is reviewed by the Finance Committee and acted on by the County Board for approval. There is a total of \$44,761,228.16 proposed to be carried over from fiscal year 2025 to fiscal year 2026, and of this amount, \$21,019,819.50 requires County Board approval. The Finance Committee recommends that funds of \$21,019,819.50 be carried over from fiscal year 2025 to fiscal year 2026.

The Finance Committee considered this resolution at its March 3, 2026 meeting and recommended forwarding to the County Board for approval.

\_\_\_\_\_

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

WHEREAS, at the close of each fiscal year, it may be desirable to carry over funds in some accounts so that they can be used in the next budget year, and

WHEREAS, the Finance Committee has reviewed the collective requests of all departments to carry over the funds designated in the various accounts below, more particularly set forth in the attached schedule, as follows:

<u>Fund</u>	<u>Requested</u>	<u>Amount</u>
Governmental funds	Non-spendable	\$ 3,198,826.85
Governmental funds	Spendable, restricted	3,552,121.84
Governmental funds	Spendable, committed	<u>5,768,369.10</u>
Governmental funds	Total	<u>\$ 12,519,317.79</u>
Proprietary funds	Capital net position	\$ 20,542,581.81
Proprietary funds	Restricted net position	0.00
Proprietary funds	Non-restricted net position	<u>11,699,328.56</u>
Proprietary funds	Total	<u>\$ 32,241,910.37</u>

WHEREAS, the Finance Committee recommends certain funds be designated as non-lapsing for fiscal year 2025 in the amounts listed above, and

NOW, THEREFORE, BE IT RESOLVED that the funds in the accounts identified in the Finance Committee minutes of March 3, 2026, and referenced above, totaling \$44,761,228.16, are designated as non-lapsing in the 2025 budget and carried over to the 2026 departmental budgets which are hereby amended in the respective amounts.

BE IT FURTHER RESOLVED the appropriations for operational costs, projects and plans through fund balance, as provided in the Executive Summary and the attachment hereto hereby amends the 2026 budget accordingly.

*Fiscal Note: The committed, restricted, and non-restricted amounts disclosed above require Board approval to be carried forward into the 2026 budget. This resolution authorizes the Finance Director to make the necessary budget adjustments to enact the resolution. As a budget amendment, this resolution requires twenty (20) of thirty (30) affirmative votes for passage.*

*Explanation of governmental funds: Non-spendable funds are funds that include prepaid items, deposits, and inventory accounts. Spendable, restricted funds are funds that are legally restricted by statutes, contracts, or funding source. Spendable, committed funds are funds that are spendable at the discretion of the County Board.*

*Explanation of proprietary funds (Highway): Capital net position represents items that are depreciated along with land (which is not depreciated). Restricted net position relates to municipal deposits for subsequent year work by the County. Non-restricted net position includes both required items and discretionary items.*

Ayes \_\_\_\_\_ Noes \_\_\_\_\_ Abstain \_\_\_\_\_ Absent \_\_\_\_\_ Vacant \_\_\_\_\_

Requested by  
Finance

Committee

03-10-2026

REVIEWED: Corporation Counsel: \_\_\_\_\_; Finance Director: 

**JEFFERSON COUNTY  
CARRYOVER REQUESTS - 2025 TO 2026**

Note: When it states "as for 2026 budget" this is what is in the 2026 budget that was estimated as carryover, there may be another line item to adjust that amount to actual.							
Bus Unit	Acct #	Proj	Explanation	Non-Spendable	Restricted	Assigned	Total
11001	123*		Delinquent property taxes	1,048,452.55			
11001	13*		RLF receivable	263,237.00			
11001	1610*		Inventory	34,542.11			
11001	1620*		Prepaid assets	1,401,482.19			
11001	611104		Transfer out to Fleet			300,000.00	
11002	599908		Strategic Plan Initiatives			490,163.10	
11003	699700		Revolving Loan Fund carryover			666,634.65	<b>4,204,511.60</b>
11101	521219		Extend Karl James contract for one year			68,268.00	
11101	521219		Wisconsin Policy Forum study			3,500.00	
11101	532325		Conference registration			1,125.00	
11101	532334		Travel for conferences			297.33	
11101	532336		Lodging for conferences			1,000.00	
11101	521219		EMS planning			50,000.00	
11101	521219		Remediation for Highway site			394,000.00	
11101	521219		Emergency response			13,664.52	
11101	521219		County farmland master plan			70,000.00	
11101	521219		South Campus space study			70,000.00	
11102	531303		Printer for Treatment Courts			3,244.00	
11102	521219		Restructure ATC/DTC			62,016.16	<b>737,115.01</b>
11201	535247		Shades at security screening entrance			2,308.00	
11201	535247		Shades at conference room C2003			4,623.00	
11201	535247		Building directory at entrance to Courthouse			4,977.00	
11201	535247		Alarm system at Courthouse			7,500.00	<b>19,408.00</b>
11301	699999		National conference not attended in 2025			2,750.00	
11301	various		National conference not attended in 2025			(2,750.00)	<b>0.00</b>
11603	699700		Historical Commission restricted funds carried forward from 2025		5,806.10		<b>5,806.10</b>
11705	699700		Adjust beginning carryover to actual amount		(6.50)		
11705	699700		Budgeted carryover for 2026		0.00		<b>(6.50)</b>
11901	699701		JCEDC vested benefit reserve budgeted for 2026		20,386.48		
11901	699701		Adjust beginning vested benefit carryover to actual amount		9,948.82		
11901	699700		Budgeted operating carryover for 2026		313,524.25		
11901	699700		Adjust beginning operating carryover to actual amount		(127,042.41)		<b>216,817.14</b>
12001	521219		Hazmat Agreement with Dodge County			5,000.00	<b>5,000.00</b>
12103	699800		Adjust beginning carryover to actual amount		35,409.56		
12103	699800		Budgeted carryover for 2026		0.00		<b>35,409.56</b>
12301	various		Staffing changes			10,000.00	
12301	521288		Labor negotiations			30,000.00	<b>40,000.00</b>
12401	485200	24411	Rock Lake Watershed Project restricted donation		5,698.56		
12401	529299	24411	Rock Lake Watershed Project restricted donation		(5,698.56)		
12402	421001		Wildlife Crop Damage grant		3,800.00		
12402	529299		Wildlife Crop Damage grant		(3,800.00)		
12404	699700	24403	Adjust beginning carryover to actual amount		1,225.00		
12404	699700	24403	Budgeted carryover for 2026		700.00		

**JEFFERSON COUNTY  
CARRYOVER REQUESTS - 2025 TO 2026**

Note: When it states "as for 2026 budget" this is what is in the 2026 budget that was estimated as carryover, there may be another line item to adjust that amount to actual.							
Bus Unit	Acct #	Proj	Explanation	Non-Spendable	Restricted	Assigned	Total
12404	511210	24403	Additional wages for 2026		(700.00)		
12404	699700	24404	Adjust beginning carryover to actual amount		11,603.33		
12404	699700	24404	Budgeted carryover for 2026		136,662.00		
12405	421004		Manure storage closure		29,500.00		
12405	various		Manure storage closure		(29,500.00)		
12405	various	24405	Soil Builders grant		37,038.08		
12405	various	24405	Soil Builders grant		(37,038.08)		
12405	699700	24405	Adjust beginning carryover to actual amount		2,800.00		
12407	424001		Federal grant for PACE program		194,000.00		
12407	594816		Payout for PACE program 2026		(320,607.00)		
12407	699800		Adjust beginning carryover to actual amount			137,536.50	
12407	699800		Farmland Preservation capital per 2026 budget			467,595.52	<b>630,815.35</b>
<b> </b>							
12503	594819		GIS Enterprise upgrade		9,900.00		
12503	699700		Adjust beginning carryover to actual amount		18,278.46		
12503	699700		Budgeted carryover for 2026		394,177.22		<b>422,355.68</b>
<b> </b>							
12801	699700	28115	Light Up the Night ride carryover		2,483.27		
12801	699700	28116	Brew with a View carryover		11,737.32		
12801	699700	28157	Memorial donation - benches		1,493.46		
12801	699700	28121	Friends of Rose Lake donation		2,750.00		
12801	699700		Park and Outdoor Recreation Plan		48,719.87		
12802	699800		Carol Liddle estate funds, budgeted carryover for 2026		0.00		
12802	699800		Adjust beginning carryover to actual amount		4,585.60		
12803	699700		Carlin Weld funds, budgeted carryover for 2026		0.00		
12803	699700		Adjust beginning carryover to actual amount		5,092.06		
12804	699700		Korth Park, budgeted carryover for 2026		0.00		
12804	699700		Adjust beginning carryover to actual amount		29,124.21		
12804	699700	28120	Capital land carryforward for Trieloff			31,577.71	
12804	699700	28122	Korth Park Trail Improvements		33,997.00		
12805	699700		Carnes Park Development funds per 2026 budget			173,049.18	
12805	699700		Adjust beginning carryover to actual amount			(147.15)	
12805	699700	28151	Henessy Memorial			5,000.00	
12805	699700	28153	Carnes East Building Restoration			10,000.00	
12805	699700	28154	Mary Adams future land acquisition/improvements to birding			10,000.00	
12805	699700	28155	Linton Memorial			881.29	
12805	699700	28156	Mason Memorial			42,436.00	
12806	699700		Improvements to Parks building			45,417.81	
12807	699700		Remaining Garman Nature Preserve, budgeted carryover for 2026		0.00		
12807	699700		Adjust beginning carryover to actual amount		53,579.62		
12808	699700		Glacial Heritage Trail, budgeted carryover for 2026			0.00	
12808	699700		Adjust beginning carryover to actual amount		14,762.42		
12810	699800	28102	Mountain bike park		10,515.92		
12810	594821	28111	Interurban Trail Phase III seed funds			379,222.66	
12811	699700		Remaining Dog Park funds per 2026 budget			14,563.91	
12811	699700		Adjust beginning carryover to actual amount			3,177.63	
12813	699700		Flood Mitigation Property Management Plan			35,000.00	
12827	699700		Boat launch fees restricted for boat launch maintenance/improvements			5,978.69	<b>907,814.56</b>
<b> </b>							
12901	699700		Reserve for Comprehensive Plan/Farmland Preservation Plan			99,624.00	
12902	699700		Adjust beginning carryover to actual amount		11,739.96		
12902	699700		Solid Waste funds per 2026 budget		330,204.13		<b>341,944.09</b>

**JEFFERSON COUNTY  
CARRYOVER REQUESTS - 2025 TO 2026**

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Bus Unit	Acct #	Proj	Explanation	Non-Spendable	Restricted	Assigned	Total
13101	594811		Sheriff squads not utilized in 2025			20,733.23	
13101	594811		Rifles and less lethal for squads, from 2025 BDA carryover not anticipated to be used			20,000.00	
13103	531303		MABAS - Fire/EMS/Law reserve			22,182.11	
13103	421001	31910	PSAP Grant - DMA 2 Round 2		33,124.01		
13103	594810	31910	PSAP Grant - DMA 2 Round 2		(36,804.46)		
13103	421001	31911	PSAP Grant - DMA 2		127,236.98		
13103	531303	31911	PSAP Grant - DMA 2		(135,472.42)		
13103	532325	31911	PSAP Grant - DMA 2		(5,902.00)		
13103	531303	90030	Communications upgrade project - ongoing licensing and support			467,550.70	
13106	699700	31602	Jail health fund reserve			69,000.00	
13108	699700		Jail assessment funds restricted by Wisconsin Statutes per 2026 budget		124,879.00		
13108	699700		Adjust beginning carryover to actual amount		105,201.43		
13109	699700	31901	Remaining restricted donations -- K-9 related per 2026 budget		66,735.87		
13109	699700	31901	Adjust beginning carryover to actual amount		7,431.20		
13109	699700	31902	Remaining restricted donations -- Community Program per 2026 budget		11,238.86		
13109	699700	31902	Adjust beginning carryover to actual amount		(3,494.97)		
13109	699700	31904	Remaining restricted donations -- Honor Guard per 2026 budget		1,948.50		
13109	699700	31904	Adjust beginning carryover to actual amount		(777.96)		
13109	699700	31906	Remaining restricted donations -- Tactical Air Wing per 2026 budget		94.00		
13109	699700	31907	Remaining restricted donations -- Dive Team per 2026 budget		3,539.08		
13109	699700	31907	Adjust beginning carryover to actual amount		0.00		
13109	699700	31908	Remaining restricted donations -- DTF (included in 2026 budget)		724.00		
13109	699700	31908	Adjust beginning carryover to actual amount		0.19		
13110	699700		Funds restricted by source -- Drug Education as per 2026 budget		854.24		
13110	699700		Adjust beginning carryover to actual amount		1,184.02		
13111	699700		Funds restricted by source -- Drug Restitution as per 2026 budget		0.00		
13111	699700		Adjust beginning carryover to actual amount		6,112.62		
13112	699700		Funds restricted by source -- Vehicle Forfeiture per 2026 budget		315.00		
13112	699700		Adjust beginning carryover to actual amount		0.00		
13113	699700		Funds restricted by source -- Drug Task Force - 2026 budget		0.00		
13113	699700		Adjust beginning carryover to actual amount		6,017.07		
13114	699700		Funds restricted by source -- Federal Forfeitures per 2026 budget		234,103.02		
13114	699700		Adjust beginning carryover to actual amount		(13,747.05)		
13115	699700		Funds restricted by source -- CEASE Marijuana per 2026 budget		0.00		
13113	699700		Adjust beginning carryover to actual amount		201.00		
13116	699700		Funds restricted by source -- State Forfeitures per 2026 budget		24,229.46		
13116	699700		Adjust beginning carryover to actual amount		3,303.39		<b>1,161,740.12</b>
13301	594813		Door security system at UWX			8,000.00	
13302	699700		UWEX Program per 2026 budget			(166.03)	
13302	699700		Adjust beginning carryover to actual amount			482.59	
13303	699700		Remaining funds Agricultural program per 2026 budget			265.74	
13303	699700		Adjust beginning carryover to actual amount			3,710.31	
13401	699999		Funds for emergency help			16,000.00	
13402	699992		Gift card inventory reserve	1,000.00			
13402	699992		Budgeted carryover for 2026			1,731.98	
13402	699992		Adjust beginning carryover to actual amount			37,903.45	<b>56,635.43</b>
				<b>2,748,713.85</b>	<b>1,829,124.23</b>	<b>4,386,628.59</b>	<b>8,964,466.67</b>

**JEFFERSON COUNTY  
CARRYOVER REQUESTS - 2025 TO 2026**

Note: When it states "as for 2026 budget" this is what is in the 2026 budget that was estimated as carryover, there may be another line item to adjust that amount to actual.							
Bus Unit	Acct #	Proj	Explanation	Non-Spendable	Restricted	Assigned	Total
24	351300		Prepaid asset reserve (Prepaid Health Ins paid by Employer)	22,950.00			
24	354900		Working capital (3 Month Operating Expense)		460,778.00		
24	351000		Restricted for Health Department services		490,022.37		
4101	699700		Restricted donations for Community Baby Shower		914.48		
4101	531349		Restricted donations for Community Baby Shower		(914.48)		
4105	699700		Immunization Community Engagement Grant		18,283.04		
4105	various		Immunization Community Engagement Grant		(18,283.04)		
4122	699700		Drug Free Communities Grant - funding not used in full		14,092.11		
4122	521219		Drug Free Communities Grant - funding not used in full		(14,092.11)		
4128	699700		ARPA funding carried forward to 2026		34,663.00		
4128	various		Close out ARPA		(34,663.00)		
4133	699700		EH Data grant		10,000.00		
4133	various		EH Data grant		(10,000.00)		973,750.37
25	353100		Prepaid asset reserve	427,163.00			
61690987	594950	63001	HS reserve		650,000.00		
61169900	535360	65200	Railing project		8,488.03		
61169900	594822	65210	Hillside basement repairs		55,000.00		
63020911	531344	66001	Donations - MH Recovery		6,016.32		
63020911	531344	66002	Donations - Zero Suicide		4,501.66		
65060900	531344	66009	Donations - Child and Family		429.00		
65060900	531344	66011	Donations - Child Abuse		17,258.82		
65060900	531344	66012	Donations - Child and Family		1,889.60		
65060900	531344	66015	Donations - Homeless		500.00		
65060900	531344	66016	Donations - Foster Parents		7,359.31		
65060900	531344	66017	Donations - Foster Parent Recruiting		6,038.02		
65050900	531344	66018	Donations - Youth Justice		1,859.65		
65070900	531344	66019	Donations - Pack the Parlor		2,757.05		
65070900	531344	66022	Donations - B3 Books		271.23		
63020911	531344	66027	Donations - CCS		1,709.32		
65070900	531344	66028	Donations - Pillar Grant		317.05		
65070900	531344	66030	Donations - Truancy Project		1,972.88		
65070900	531344	66033	Donations - Safe Space		3,302.55		
62690948	531344	66151	Donations - Home Delivered Meals		2,526.75		
65013000	421001	65040	CLTS Manager		132,284.00		
65013000	various	65040	CLTS Manager		(132,284.00)		1,199,360.24
4	699700	90015	Closing costs/other studies related to sale of County property Resolution 2023-81			125,065.87	
4	521219	90010	Sigma contract for soil boring			25,000.00	
4	699700	90080	Funding for 2026 capital projects			805,769.00	
4	699700		Funds for future capital projects (lift station/Highway site remediation)			425,905.64	1,381,740.51
				3,198,826.85	3,552,121.84	5,768,369.10	12,519,317.79

**JEFFERSON COUNTY  
CARRYOVER REQUESTS - 2025 TO 2026**

Note: When it states "as for 2026 budget" this is what is in the 2026 budget that was estimated as carryover, there may be another line item to adjust that amount to actual.							
<b>Bus Unit</b>	<b>Acct #</b>	<b>Proj</b>	<b>Explanation</b>	<b>Non-Spendable Capital</b>	<b>Restricted Restricted</b>	<b>Assigned Non-Restricted</b>	<b>Total Total</b>
5	361100		Capital net position	20,454,205.84			
5	361200		Contributed capital -- state salt shed/brine equipment	88,375.97			
5	3625xx		Road equity, multiple municipalities		0.00		
5	363100		Inventory stabilization			(451,607.26)	
5	363200		Under-recovered fringe benefit pool to be allocated in 2026			(459,789.06)	
5	363250		Under-recovered small tools pool to be allocated in 2026			(19,437.66)	
5	363300		Under-recovered brine pool to be allocated in 2026			(5,508.54)	
5	363260		PBM Reserve			0.00	
5	363350		Inventory net position			2,052,057.43	
5	363400		Prepaid asset reserve (Prepaid Health Ins paid by Employer)			671,050.47	
53241	699992		Fixed Asset replacement (machinery operations) - trucks/trailer			1,661,500.00	
53241	699992		Fixed Asset replacement (machinery operations) - Roller/Quad axels			4,562,093.26	
53311	531562		General Maintenance - CTH G			571,637.95	
53312	531562		Cty Hwy Construction work CTH D/P/V			2,422,940.73	
53111	511110		Administration			40,000.00	
53121	531562		Engineering for future projects			40,000.00	
53191	531562		Supervision staffing change			20,000.00	
53313	531562		Winter maintenance balance for future Winter Maintenance expense			594,391.24	
				<b>20,542,581.81</b>	<b>0.00</b>	<b>11,699,328.56</b>	<b>32,241,910.37</b>
				Total all Funds			<b>44,761,228.16</b>

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

**Authorizing budget amendments to offset fiscal year 2025 departmental deficits**

Executive Summary

At year end, the County Administrator requests a budget transfer from contingency or general funds to offset department deficits. This resolution will authorize transferring \$1,407.53 from the contingency fund, \$1,085,511.26 from operating reserves, and \$258,671.97 from increased revenue to various county departments due to expenditures in excess of appropriations in fiscal year 2025. The Finance Committee considered this resolution at its March 3, 2026 meeting and recommended forwarding to the County Board for approval.

\_\_\_\_\_

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

WHEREAS, due to circumstances arising after the 2025 budget was adopted, the following transfers of funds from the contingency appropriation account are necessary as indicated to close the accounting books for 2025:

<u>Department</u>	<u>Org Code</u>	<u>Account Number</u>	<u>Deficit Amount</u>	<u>Source</u>
County Clerk	11701	599999	(1,286.13)	Contingency
Library	12601	599999	<u>(121.40)</u>	Contingency
Total contingency			<u>\$ (1,407.53)</u>	

<u>Department</u>	<u>Org Code</u>	<u>Account Number</u>	<u>Deficit Amount</u>	<u>Source</u>
Highway	5	699999	<u>(1,085,511.26)</u>	Operating reserve
Total operating reserve			<u>\$ (1,085,511.26)</u>	

<u>Department</u>	<u>Org Code</u>	<u>Account Number</u>	<u>Deficit Amount</u>	<u>Source</u>
Live Local Development	26001902	592008	(232,796.00)	Operating revenue
Emergency Management	12001	599999	<u>(25,875.97)</u>	Grant revenue
Total revenue			<u>\$ (258,671.97)</u>	

WHEREAS, the Finance Committee recommends that the above expenditures in excess of appropriations be funded by increasing budgeted revenue and expenditures by \$1,407.53 from contingency, \$1,085,511.26 from operating reserves, and \$258,671.97 from revenue; and

NOW, THEREFORE, BE IT RESOLVED that the aforementioned increases in revenues and expenditures and transfers of funds are hereby approved and the 2025 budget is amended to reflect the same.

*Fiscal Note:*

*Jefferson County ended the 2025 fiscal year with \$395,807.66 in unallocated contingency funds. This resolution reduces the unallocated contingency budget to \$394,400.13.*

*Country Clerk: Costs related to ballot layout and printing were higher than expected.*

*Library: Mileage and per diem expenses slightly exceeded estimates.*

*Highway: Higher than expected asphalt bids, winter maintenance costs, and unexpected costs related to the CTH D bridge project all contributed to a deficit position in 2025.*

*Live Local Development Fund: A pass-through contribution of \$232,796.00 from the Greater Watertown Foundation was not included in the original 2025 budget for this fund.*

*Emergency Management: Costs related to the closeout of the Flood Mitigation Grant and Hazard Mitigation Plan update were higher than expected. These costs are reimbursed by grants.*

*As a budget amendment, this resolution requires twenty 20 out of 30 affirmative votes from the total membership of the County Board for passage.*

Ayes \_\_\_\_\_ Noes \_\_\_\_\_ Abstain \_\_\_\_\_ Absent \_\_\_\_\_ Vacant \_\_\_\_\_

Requested by  
Finance Committee

3-10-2026

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

**Denying Claim for damages by Donna J. Martin**

Executive Summary

A claim has been made against Jefferson County for damages. The claim has been reviewed by the County’s insurance carrier, WMMIC, and was recommended for disallowance based on the finding that the County has no liability for this claim and is not legally responsible for the alleged damages. This resolution formally denies the claim filed against Jefferson County and directs the Corporation Counsel to give the claimant notice of disallowance. The Finance Committee considered this resolution on March 3, 2026, and recommended forwarding to the County Board for approval.

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

WHEREAS, the following claim was filed against Jefferson County as follows:  
on 10/19/2025, by Donna Martin in an amount of \$7,191.49 for alleged damages to a shed caused by tree limbs falling onto it,

<u>Claimant</u>	<u>Date of Loss</u>	<u>Claim Filed</u>	<u>Description</u>	<u>Alleged Damages</u>
Donna J. Martin	8/09/2025	10/19/2025	Donna Martin alleges damages to a shed caused by tree limbs falling onto it.	\$7,191.49

WHEREAS, said damages are alleged to be the result of negligence of Jefferson County, its agents, officials, officers or employees, and

WHEREAS, Jefferson County’s insurance carrier, Wisconsin Municipal Mutual Insurance Company, recommends disallowance of the claim on the basis that the County is not legally responsible for the alleged damages.

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board of Supervisors hereby disallows said claim and directs the Corporation Counsel to give the claimant notice of disallowance.

*Fiscal Note: This matter has been referred to Wisconsin Municipal Mutual Insurance Company (WMMIC) and will be resolved in accordance with the terms of the County’s policy.*

Referred By:  
Finance Committee

03-10-2026

REVIEWED: Corporation Counsel: ; Finance Director: .

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

**Denying Claim for damages by Gabriel Alwin**

Executive Summary

A claim has been made against Jefferson County for damages. The claim has been reviewed by the County’s insurance carrier, WMMIC, and was recommended for disallowance based on the finding that the County has no liability for this claim and is not legally responsible for the alleged damages. This resolution formally denies the claim filed against Jefferson County and directs the Corporation Counsel to give the claimant notice of disallowance. The Finance Committee considered this resolution on March 3, 2026, and recommended forwarding to the County Board for approval.

\_\_\_\_\_

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

WHEREAS, the following claim was filed against Jefferson County as follows:

<u>Claimant</u>	<u>Date of Loss</u>	<u>Claim Filed</u>	<u>Description</u>	<u>Alleged Damages</u>
Gabriel Alwin	06/01/2023	01/27/2026	Gabriel Alwin alleges unlawful seizure/ Arrest and detention, unlawful search and Seizure of property, and due-process violations.	\$750,000.00

WHEREAS, said damages are alleged to be the result of negligence of Jefferson County, its agents, officials, officers or employees, and

WHEREAS, Jefferson County’s insurance carrier, Wisconsin Municipal Mutual Insurance Company, recommends disallowance of the claim on the basis that the County is not legally responsible for the alleged damages.

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board of Supervisors hereby disallows said claim and directs the Corporation Counsel to give the claimant notice of disallowance.

*Fiscal Note: This matter has been referred to Wisconsin Municipal Mutual Insurance Company (WMMIC) and will be resolved in accordance with the terms of the County’s policy.*

Referred By:  
Finance Committee

03-10-2026

REVIEWED: Corporation Counsel: \_\_\_\_\_ ; Finance Director: \_\_\_\_\_ .

**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
6-Mar-26	Departmental deficits	(1,407.53)			County Board
<b>Total amount available</b>		<b>394,400.13</b>	<b>522,413.10</b>	<b>300,000.00</b>	
Net		394,400.13	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	
3-Feb-26	AVI-SPC maintenance contract	(27,936.57)			County Board
<b>Total amount available</b>		<b>472,063.43</b>	<b>100,343.53</b>	<b>300,000.00</b>	
Net		472,063.43	100,343.53	300,000.00	