

Human Services Board Agenda - Jefferson County
Jefferson County Workforce Development Center 874 Collins Rd, Room 103
Jefferson, WI 53549

Date: Tuesday, March 10, 2026, **Time:** 8:30 a.m.

Topic: Human Services Board Meeting

Join Zoom Meeting

<https://us06web.zoom.us/j/85198617061?pwd=kTvqb0liKTuoc3zQjzfgCi1dvCXLLC.1>

Meeting ID: 851 9861 7061

Passcode: 135889

+13126266799 US (Chicago)

Committee Members:

Lund, Kirk (Chair)

Callan, Joan (Vice Chair)

Wineke, Michael

Racanelli, Gino

Ganser, Steve

Abrahamsen, Pam

Braugher, James

1. Call to Order
2. Roll Call (Establish a Quorum)
3. Certification of Compliance with the Open Meetings Law
4. Review March 10, 2026, Agenda
5. Public Comment (*Members of the public who wish to address the Board on specific agenda items must register their request at this time.*)
6. Approval of February 10, 2026, Board Minutes
7. Communications
8. Review of the Final December 2025 Financial Statements
9. Discuss and Approve February 2026 Vouchers
10. Discussion and Possible Action on a New 2026 Professional Service Contract (*CCS Regional Service Array*)
11. Presentation on the Re-Entry Program
12. Director's Report
13. Adjourn

Next Scheduled Meetings:

Tuesday, April 14, 2026 at 8:30 a.m.

Tuesday May 12, 2026 at 8:30 a.m.

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.

A quorum of the Human Resources Committee is expected to be present at this meeting due to overlapping committee memberships. The Human Resources Committee will not take any official action at this meeting. However, committee members may listen to discussion, gather information, and participate in discussion regarding Human Services Board agenda items that may relate to their responsibilities on the Human Resources Committee

Special Needs Request - Individuals requiring special accommodations for attendance at the meeting should contact the County Administrator at 920-674-7101 at least 24 hours prior to the meeting so that appropriate arrangements can be made.

County Board Supervisors attending meetings remotely have the same rights and privileges as when attending in person. The official meeting will be convened at the at the physical location listed on the agenda. If appearing remotely, it is the responsibility of the member to maintain audio and video connectivity with the official meeting site. If connectivity is lost, but the physical location of the meeting maintains a quorum, the meeting may continue at the discretion of the chair. Members attending remotely must be able to be heard, and when video is available to the member attending remotely, seen by Committee members and the public who are present at the physical location of the meeting. Loss of connectivity will result in the member being considered absent from that portion of the meeting after connectivity is lost.

JEFFERSON COUNTY HUMAN SERVICES
Board Minutes
February 10, 2026

Board Members Present in Person: Kirk Lund, Joan Callan, Michael Wineke, Gino Racanelli, Pamela Abrahamsen, and Steve Ganser

Present by Zoom: James Braughler and Assistant Finance Director Tammy Worzalla

Others Present: Director Brent Ruehlow, Administrative Services Division Manager Brian Bellford, and Administrative Specialist Bridget Schwantes

- 1. CALL TO ORDER**
Mr. Lund called the meeting to order at 8:30 a.m.
- 2. ROLL CALL/ESTABLISHMENT OF QUORUM**
All present/Quorum was established.
- 3. CERTIFICATION OF COMPLIANCE WITH THE OPEN MEETINGS LAW**
Mr. Ruehlow certified that we are in compliance.
- 4. REVIEW OF FEBRUARY 10, 2026, AGENDA**
- 5. PUBLIC COMMENTS**
No Comments
- 6. APPROVAL OF JANUARY 13, 2026, BOARD MINUTES**
Ms. Callan made a motion to approve January 13, 2026, board minutes.
Ms. Abrahamsen seconded.
Motion passed unanimously.
- 7. COMMUNICATIONS**
No Communications
- 8. REVIEW OF THE DECEMBER 2025 FINANCIAL STATEMENT**
Mr. Bellford reviewed the December financial statement (attached) and reported that we are projecting a positive year-end fund balance of \$628,045. This balance includes our carryover from 2024 of \$650,000 from our reserve. We are, at this point, \$21,955 unfavorable to the budget when the reserve is excluded. This is an improvement from last month. Next month will present our final 2025 financial statements.
- 9. DISCUSS AND APPROVE JANUARY 2026 VOUCHERS**
Mr. Bellford reviewed the summary sheet of vouchers totaling \$971,688.77 (attached).
Mr. Wineke made a motion to approve the January 2026 vouchers totaling \$971,688.77.
Mr. Ganser seconded.
Motion passed unanimously.
- 10. DISCUSSION AND POSSIBLE ACTION ON NEW 2026 PROFESSIONAL SERVICE CONTRACT (CCS REGIONAL SERVICE ARRAY)**
Mr. Ruehlow reported that we have one new service provider, Serenity Mental Health Services, LLC (attached).
Mr. Ganser made the motion to approve the professional service contracts listed.
Mr. Racanelli seconded.
Motion passed unanimously.

11. DISCUSSION AND POSSIBLE ACTION ON BUDGET CARRY OVER REQUESTS

Mr Bellford reviewed the "Final Non-Lapsing and Carryover of Fund Balances Request for the year ending December 31, 2025." The carryover requests as presented will be sent to the Finance Committee and County Board for approval. (attached)

Mr. Racanelli made the motion to approve the carryover requests as presented and to be sent to the Finance Committee and County Board for approval.

Ms. Abrahamsen seconded.

Motion passed unanimously.

12. DISCUSSION AND POSSIBLE ACTION ON PROCLAMATION RECOGNIZING APRIL AS CHILD ABUSE PREVENTION MONTH

Mr. Ruehlow shared the proclamation that was started years ago recognizing April as Child Abuse Prevention month. Jefferson County participates in various activities and events to raise awareness around child abuse prevention.

Mr. Lund made a motion to recommend to the County Board that Jefferson County Board proclaims the recognition of April as Child Abuse Prevention Month.

Ms. Callan seconded.

Motion passed unanimously.

13. DIRECTOR'S REPORT

Mr. Ruehlow reported on the following items:

- Mr. Ruehlow shared the article posted in the Watertown Daily Times about Memory Cafes. Pictured in the article is Tonya Runyard, Dementia Care Specialist, who spends numerous hours in the community to raise awareness. This particular article highlights the joint efforts between Jefferson and Dodge Counties as they form the Watertown Dementia Coalition.
- Mr. Ruehlow addressed an update on our Medical Director, Dr. Haggart, who will now be retiring at the end of February rather than June. We have multiple providers pitching in to fill in some gaps in preparation for Dr. Haggart's much-deserved retirement. Further planning is underway to navigate the transition to fill the position to ensure continued services to clients. The Medical Director job description is completed and will be sent to HR for posting to begin the hiring process for his replacement. The Board will be kept informed as the process moves forward.
- Mr. Ruehlow touched on last month's voting for the Crisis in Training Officer of the year. Recently the Police and Sheriff's Association Banquet was held where Officer Hannah Winchester was honored with the award. Mr. Ruehlow shared a very personal experience of Officer Winchester's own family and what a difference and impact Jefferson County Human Services makes in the lives of our community.

14. ADJOURN

Mr. Racanelli made a motion to adjourn the meeting.

Mr. Ganser seconded.

Motion passed unanimously.

Meeting adjourned at 9:17 a.m.

Minutes prepared by:

Bridget Schwantes
Administrative Specialist
Human Services

NEXT BOARD MEETING

Tuesday, March 10, 2026, at 8:30 a.m.
Jefferson County Workforce Development Center
874 Collins Road, Room 103

DRAFT

Financial Statement Summary December, 2025 - FINAL

We ended the year with a positive year-end fund balance of \$772,197, once prepaid expenses are excluded. All of this balance was carried forward into 2026, as shown on the carryover report and presented as last month's meeting. This includes the full \$650,000 reserve. We did need a transfer of \$116,370 from the Finance Department to make this balance. Without it, we would have made a budget adjustment to use the reserve and adjust our carryover.

Summary of Variances:

- CCS was very understaffed compared to the budget, so more services were contracted out. **We ended the year with \$6,861,644 in total CCS expenses, compared to budgeted costs of \$7,370,684.** This includes \$4,136,070 in staffing costs (wages, salary, fringe, overhead, and MD costs) compared to a budget of \$5,633,434. However, our contractor costs were \$2,680,133 compared to a budget of \$1,700,000. **Because of this, our revenue from MA was \$4,942,793, compared to a budget of \$5,899,019. Our WIMCR settlement was \$2,633,004, compared to a budget of \$2,150,041.**
- **Hospital/Detox were over budget (unfavorable) by \$298,946 (Net basis).** This is what has been driving the fund balance decrease for the past few months. The actual expenditures through October were more than the full 2025 budget amount.

	Budget	Actual
Revenue	\$350,000	\$280,165
Expenditures	\$1,210,000	\$1,439,111
Net	\$(860,000)	\$(1,158,946)

The November 2025 State Institute bill was \$175,419. The August, September, and November bills all exceeded \$165,000, which is the highest monthly amount since 2020. The December 2025 State Institute bill was \$30,032. The January 2026 bill was \$112,875.

A comparison of actual results for the past few years is below.

Account	2020	2021	2022	2023	2024
State Revenue	387,932	318,370	306,270	551,193	277,216
State Inpatient	696,474	942,688	996,829	1,117,510	710,220
Private Inpatient	231,329	271,068	188,231	250,997	231,568
	(539,870)	(895,386)	(878,791)	(817,314)	(664,573)

- **The Nutrition Programs had a combined \$15,623 unfavorable balance.** This has improved throughout the year as we've looked at streamlining our program. We have seen our costs level

off this year, and we hope that trend continues. Additionally, we did budget for increased contractor costs, so those ended in-line with our budget.

- **CLTS revenue ended the year under budget by \$273,913. CLTS expenses ended the year under budget by \$434,955, so we were \$161,042 positive on a net basis.** Staff vacancies and unfilled positions is what caused both revenue and expenses to be underbudget. We currently have five vacant CLTS SSC positions.
- **Children Alternate Care expenses ended the year over budget by \$116,519.** This amount includes Shelter and Detention costs and excludes kinship care. We did decrease our alternate care budget by \$107,355 in 2025 when compared to 2024. The last few years of alternate care budgets are shown below.

2021	2022	2023	2024	2025	2026
2,074,575	1,827,923	1,532,875	1,048,075	940,720	891,715

We do have a few high-cost placements currently. One Group Home placement did move to a Level 5 foster home, which is high-cost, but also funded, in part, by CLTS. We also have a group home and RCC. We do anticipate another Level 5 foster home starting in March 2026.

- **CSP was unfavorable to the budget on a net basis of \$213,039.** Expenses were under budget because of vacant positions; however, revenue was significantly under budget. The revenue billing did not increase as much as anticipated when we did our budget. We have adjusted CSP revenue in our 2026 budget.
- **Outpatient Clinic Revenue (insurance, Medicare, and MA) was \$218,510 underbudget.** Clinic revenue has been increasing approximately 15-20% each year for the past several years. However, it has stagnated this year for a few factors, including several vacant positions and several new staff (which take time to credential before insurance will pay us).

Description	2025	2024	2023	2022	2021	2020
Insurance	687,609	791,932	598,436	459,873	385,156	288,923
Medicare	48,777	49,233	32,290	19,816	26,932	76,459
Medicaid	101,368	119,629	128,251	125,982	86,767	73,610
Prior Year	0	4,794	1,889	1,608	9,596	7,161
Total	837,754	965,588	760,866	607,279	508,451	466,153

- **Capital Projects were \$430,761 underbudget,** because the preschool renovation and Lueder House repairs were significantly under budget. Additionally, the appx. \$200,000 we had for lobby renovations will not be used in 2025. Finally, two other projects were not completed in 2025 and were on our 2026 carryover request.
- **WIMCR revenue is shown below.**

Program	2025	2024	2023	2022
Clinic, TCM, CSP, EMH	1,010,212	824,534	867,546	791,691
CCS	2,633,004	2,064,515	1,314,461	706,619
CRS	221,676	323,553	216,030	188,613
Total	3,864,892	3,212,602	2,398,037	1,686,923

Our 2026 budget calls for a WIMCR settlement of \$3,840,000.

- **The Income Maintenance program received an enhanced funding payment of \$177,416 for 2025.** This payment is a federal payment that comes to the State and is distributed to the various consortiums. Because this payment is federal dollars, the shutdown at the end of 2025 made it unknown if or when we would receive it. We received notice from the State DHS that we would receive it on December 31, 2025. Because of the uncertainty, we had been including a four-year lookback average (\$139,334) in our projection.
- **Operating Reserve:** We ended the year with \$650,000 in the operating reserve, because of the transfer in at year-end.

BEHAVIOR HEALTH DIVISION: Unfavorable balance of \$748,065 because of increased hospitalization costs and decreased CSP and Clinic revenue.

CHILDREN & FAMILY DIVISION: Favorable balance of \$330,611. Alternate care costs were over budget; however, staffing costs for several teams are under budget. Those teams do not typically have revenue offsets. Additionally, CLTS had a positive year-end balance.

ECONOMIC SUPPORT DIVISION: Favorable balance of \$97,452, because of the excess Enhanced payment.

AGING & ADRC DIVISION: Unfavorable balance of \$77,125, because of rising nutrition and transportation costs.

ADMINISTRATIVE DIVISION: Favorable balance of \$519,323, because of capital projects and the year-end transfer in.

OPERATING RESERVE: Favorable balance of \$650,000.

Statements are unaudited.

Jefferson County
Final Non-Lapsing and Carryover of Fund Balances Request
For the year ending December 31, 2025

Department Name

Human Services

Org	Object	Project	\$ Amount	Reason
61690987	594950	63001	\$ 650,000.00	HS reserve
61169900	535360	65200	\$ 8,488.03	2025 unfinished projects - Railings
61169900	535360	65200	\$ 55,000.00	2025 unfinished projects - Concrete
63020911	531344	66001	\$ 6,016.32	Donations - MH Recovery
63020911	531344	66002	\$ 4,501.66	Donations - Zero Suicide
65060900	531344	66009	\$ 429.00	Donations - Child and Family
65060900	531344	66011	\$ 17,258.82	Donations - Child Abuse
65060900	531344	66012	\$ 1,889.60	Donations - Child and Family
65060900	531344	66015	\$ 500.00	Donations - Homeless
65060900	531344	66016	\$ 7,359.31	Donations - Foster Parents
65060900	531344	66017	\$ 6,038.02	Donations - Foster Parent Recruiting
65050900	531344	66018	\$ 1,859.65	Donations - Youth Justice
65070900	531344	66019	\$ 2,757.05	Donations - Pack the Parlor
65070900	531344	66022	\$ 271.23	Donations - B3 Books
63020911	531344	66027	\$ 1,709.32	Donations - CCS
65070900	531344	66028	\$ 317.05	Donations - Pillar Grant
65070900	531344	66030	\$ 1,972.88	Donations - Truancy Project
65070900	531344	66033	\$ 3,302.55	Donations - Safe Space
62690948	531344	66151	\$ 2,526.75	Donations - Home Delivered Meals
			\$ 772,197.24	
			\$ 1,734,834	2024 Ending ACFR Balance
			\$ (535,474)	2025 Net Income
			\$ 1,199,360	2025 Ending Balance
			\$ (427,163)	Less: Prepaid
			\$ 772,197	

Department Signature

Date

JEFFERSON COUNTY HUMAN SERVICES DEPARTMENT

DECEMBER 2025 Revenue & Expenditures Financial Statement

Summary Sheet

() Unfavorable

	Program	Annual Projection			Budget			Variance
		Revenue	Expenditure	Tax Levy	Revenue	Expenditure	Tax Levy	
65000	BASIC ALLOCATION	4,457,204	6,578,617	2,121,414	4,580,838	6,147,340	1,566,502	(554,912)
65003	LUEDER HAUS	139,923	648,185	508,263	157,000	668,903	511,903	3,641
65004	UWW QTT	2,786	2,786	0	0	0	0	0
65007	EMERGENCY MENTAL HEALTH	105,478	1,484,345	1,378,867	100,000	1,364,947	1,264,947	(113,920)
63008	YCSF - MATZ	2,596,795	2,647,329	50,534	2,108,363	2,108,363	0	(50,534)
65011	MENTAL HEALTH BLOCK	26,128	27,482	1,354	26,128	26,128	0	(1,354)
65025	COMMUNITY SUPPORT PROGRAM	658,730	2,186,239	1,527,509	974,500	2,288,970	1,314,470	(213,039)
65027	COMP COMM SERVICE	7,636,373	6,861,644	(774,729)	8,049,060	7,370,684	(678,376)	96,353
63027	FAMILY CENTERED THERAPY	0	120,108	120,108	0	113,933	113,933	(6,175)
65030	ROOM AND BOARD FOR OUD	26,013	31,987	5,974	0	0	0	(5,974)
65031	AODA BLOCK GRANT	109,299	125,486	16,187	109,299	109,299	0	(16,187)
65035	AODA BLOCK GRANT SUPPLEMENTAL	(14)	0	14	0	0	0	(14)
65032	OPIOID GRANT	169,965	139,078	(30,887)	175,282	168,158	(7,124)	23,763
65037	TAD GRANT	0	0	0	0	0	0	(0)
65038	OPIOID SETTLEMENT	147,667	137,924	(9,743)	212,365	194,152	(18,213)	(8,470)
65043	COMMUNITY MENTAL HEALTH	97,608	0	(97,608)	97,609	0	(97,609)	(1)
65044	CCISY CRISIS GRANT	15,189	15,189	0	1,000	1,000	0	0
65063	1915i PROGRAM (CRS)	260,193	247,811	(12,382)	322,000	410,400	88,400	100,782
65158	ELDER ABUSE	23,818	214,463	190,645	25,025	201,218	176,193	(14,452)
65077	ADULT PROTECTIVE SERVICES	68,373	85,250	16,877	74,409	91,498	17,089	212
65162	APS SUPPLEMENT COVID-19	7,000	7,004	4	0	0	0	(4)
65034	WATERTOWN FOUNDATION TIC	3,318	3,336	18	0	0	0	(18)
66000	DONATIONS	6,573	4,242	(2,331)	0	9,907	9,907	12,237
Total	Behavioral Health	16,558,419	21,568,506	5,010,087	17,012,878	21,274,901	4,262,022	(748,065)

JEFFERSON COUNTY HUMAN SERVICES DEPARTMENT

DECEMBER 2025 Revenue & Expenditures Financial Statement

Summary Sheet

() Unfavorable

Program	Annual Projection			Budget			
	Revenue	Expenditure	Tax Levy	Revenue	Expenditure	Tax Levy	Variance
Children & Families							
65001 CHILDREN'S BASIC ALLOCATION	1,630,548	2,896,236	1,265,688	1,603,685	2,483,723	880,038	(385,650)
65002 KINSHIP CARE	157,026	157,027	0	180,000	180,000	0	(0)
65005 YOUTH AIDS	671,558	779,842	108,284	681,433	1,211,812	530,379	422,096
63105 DOJ: DIVERSIONARY PROGRAMMING	27,367	30,694	3,327	54,368	70,947	16,579	13,253
63109 YOUTH JUSTICE INNOVATION	84,786	84,786	0	75,000	75,000	0	(0)
60683 CITIZEN'S REVIEW PANEL	9,052	9,053	1	10,000	10,000	0	(1)
63612 IN HOME SAFETY SERVICES	174,942	265,508	90,566	335,756	372,606	36,851	(53,715)
63112 PARENTS SUPPORTING PARENTS	190,885	299,910	109,025	256,813	399,526	142,713	33,689
63114 FAMILY FIRST	18,646	18,704	58	0	0	0	(58)
65009 YA EARLY & INTENSIVE INT	52,446	147,750	95,304	52,446	240,071	187,625	92,321
65121 CHILDREN'S COP	202,776	200,467	(2,309)	218,118	218,118	0	2,309
65020 DOMESTIC ABUSE	0	30,000	30,000	0	30,000	30,000	0
65021 SAFE & STABLE FAMILIES	69,702	193,256	123,553	71,447	162,430	90,983	(32,571)
65036 WISACWIS - IT	2,677	16,493	13,816	0	9,676	9,676	(4,140)
65041 WISACWIS - CW	136	217	80	0	0	0	(80)
65040 CHILDRENS LTS WAIV-DD	2,889,208	2,716,201	(173,008)	3,163,121	3,151,156	(11,965)	161,042
65067 COMMUNITY RESPONSE GRANT	0	179,611	179,611	0	167,423	167,423	(12,189)
63111 FOSTER PARENT RETENTION	10,350	13,000	2,649	15,250	15,250	0	(2,649)
65068 FOSTER PARENT TRAINING	1,134	3,066	1,931	2,794	6,986	4,191	2,260
65060 IV-E CHIPS LEGAL	28,372	130,511	102,139	29,561	113,695	84,134	(18,005)
65070 IV-E TPR	37,615	91,743	54,128	44,000	110,000	66,000	11,872
65080 YOUTH DELINQUENCY INTAKE	0	876,227	876,227	0	980,923	980,923	104,697
63301 WILEARN	0	126,790	126,790	0	0	0	(126,790)
65175 EARLY INTERVENTION (BIRTH TO 3)	237,405	958,582	721,176	228,661	1,012,373	783,712	62,535
63188 CHILD CARE COUNTS	0	0	0	12,000	12,000	0	0
65105 KINSHIP ASSESSMENTS	4,400	4,400	0	8,977	8,977	0	0
65120 COORDINATED SERVICE TEAM	60,000	126,597	66,597	60,000	124,343	64,343	(2,254)
65188 BUSY BEES PRESCHOOL	0	145	145	0	0	0	(145)
65189 INCREDIBLE YEARS	0	67,830	67,830	1,200	73,295	72,095	4,265
66000 DONATIONS	8,567	6,074	(2,493)	0	41,452	41,452	43,945
Total	6,596,021	10,442,563	3,846,541	7,104,630	11,281,783	4,177,153	330,611

JEFFERSON COUNTY HUMAN SERVICES DEPARTMENT

DECEMBER 2025 Revenue & Expenditures Financial Statement

Summary Sheet

() Unfavorable

	Program	Annual Projection			Budget			Variance
		Revenue	Expenditure	Tax Levy	Revenue	Expenditure	Tax Levy	
Economic Support Division								
	65051 INCOME MAINTENANCE	1,681,019	2,279,492	598,473	1,600,716	2,322,679	721,962	123,489
	65052 FINANCIAL EMPOWERMENT CENTER	157,570	164,445	6,875	150,000	150,000	0	(6,875)
	65053 CHILD DAY CARE ADMIN	133,717	8,415	(125,302)	149,506	5,738	(143,768)	(18,466)
	65073 FSET	4,925	0	(4,925)	6,483	0	(6,483)	(1,557)
	65100 CLIENT ASSISTANCE	6,412	0	(6,412)	5,550	0	(5,550)	862
Total	Economic Support Division	1,983,643	2,452,352	468,709	1,912,255	2,478,416	566,161	97,452
Aging Division & ADRC								
	65012 ALZHEIMERS FAM SUPP	36,085	35,826	(259)	25,617	25,617	0	259
	65046 ADRC - DBS	0	236,043	236,043	0	234,942	234,942	(1,101)
	65049 ADRC - Rebranding	7,660	7,660	0	0	0	0	0
	65048 AGING/DISABIL RESOURCE	1,272,155	1,013,176	(258,979)	1,278,459	995,617	(282,842)	(23,863)
	65075 GUARDIANSHIP PROGRAM	0	29,207	29,207	0	25,000	25,000	(4,207)
	65076 STATE BENEFIT SERVICES	45,979	111,947	65,968	40,737	112,161	71,424	5,456
	65078 NSIP	14,640	14,640	0	22,072	22,072	0	0
	65151 TRANSPORTATION	283,859	503,463	219,604	316,153	417,977	101,824	(117,781)
	65152 IN-HOME SERVICE III-D	9,549	10,608	1,059	3,150	3,500	350	(709)
	65154 SITE MEALS	123,803	144,317	20,513	114,262	135,924	21,662	1,149
	65155 DELIVERED MEALS	252,241	510,580	258,339	255,945	497,511	241,567	(16,772)
	65157 SENIOR COMMUNITY SERVICES	7,986	7,986	0	7,986	7,986	0	0
	65159 III-B SUPPORTIVE SERVICE	74,059	86,480	12,421	54,833	96,429	41,596	29,175
	65163 TITLE III-E (FAMLY CAREGIVER SUPPORT)	71,696	69,413	(2,283)	38,250	51,000	12,750	15,033
	65195 VEHICLE ESCROW ACCOUNT	32,752	41,238	8,486	98,927	123,718	24,792	16,306
	63010 MOBILITY MANAGER	90,203	141,841	51,638	70,322	139,365	69,043	17,405
	66000 DONATIONS	(397)	192	589	0	3,116	3,116	2,527
Total	Aging & ADRC Center	2,322,271	2,964,618	642,347	2,326,713	2,891,935	565,223	(77,125)

JEFFERSON COUNTY HUMAN SERVICES DEPARTMENT

DECEMBER 2025 Revenue & Expenditures Financial Statement

Summary Sheet

() Unfavorable

Program	Annual Projection			Budget				Variance
	Revenue	Expenditure	Tax Levy	Revenue	Expenditure	Tax Levy		
Administrative Services Division								
65187 UNFUNDED SERVICES	0	45,043	45,043	8,622	48,926	40,304	(4,738)	
63101 COUNTY OWNED HOUSING	14,734	19,214	4,480	10,000	17,000	7,000	2,520	
65190 MANAGEMENT	0	0	0	0	0	0	(0)	
65200 OVERHEAD AND TAX LEVY	9,695,292	101,781	(9,593,510)	9,672,164	217,084	(9,455,080)	138,430	
65210 CAPITAL OUTLAY	0	111,777	111,777	0	542,538	542,538	430,761	
Balance Sheet Non Lapsing Funds	1,307,671	0	(1,307,671)	1,734,834	379,513	(1,355,321)	(47,650)	
Total Administrative Services Division	11,017,696	277,814	(10,739,882)	11,425,620	1,205,061	(10,220,559)	519,323	
Human Services Reserve Fund								
63001 Operating Reserve	0	0	0	0	650,000	650,000	650,000	
Reserve Fund	0	0	0	0	650,000	650,000	650,000	
GRAND Total	38,478,050	37,705,853	(772,197)	39,782,096	39,782,096	(0)	772,197	

Note: Variance includes Non-Lapsing from Balance Sheet

JEFFERSON COUNTY HUMAN SERVICES DEPARTMENT
STATEMENT OF REVENUES & EXPENDITURES
December 2025 - Financial Statements

SUMMARY

	Y-T-D @ Ledgers	Adjust -ments	Y-T-D Projection	Prior Y-T-D Projection	Prorated Budget	Year End Projection	2025 Budget	Year End Variance
Federal/State Operating Revenues	27,539,299	0	27,539,299	25,418,625	28,496,308	27,539,299	28,496,308	(957,009)
County Funding for Operations (tax levy & transfer in)	9,593,510	0	9,593,510	9,918,063	9,565,954	9,593,510	9,565,954	27,556
less: Prepaid Expense Transfer	(427,163)	0	0	0	0	(427,163)	0	(427,163)
Total Resources Available	36,705,647	0	37,132,810	35,336,688	38,062,262	36,705,646	38,062,262	(1,356,616)
Total Adjusted Expenditures	37,668,283	(0)	37,668,283	35,145,613	38,876,028	37,668,283	39,417,583	1,749,300
OPERATING SURPLUS (DEFICIT)	(962,637)	0	(535,474)	191,075	(813,765)	(962,637)	(1,355,321)	(34,479)
Balance Forward from 2024-Balance Sheet Operating Reserve	1,734,834		1,734,834	1,166,829		1,734,834	1,734,834	0
NET SURPLUS (DEFICIT)	772,197	0	1,199,360	1,357,904	(813,765)	772,197	379,513	392,684

REVENUES

STATE & FEDERAL FUNDING

MH & AODA Basic County Allocation	1,961,559	0	1,961,559	1,970,651	1,954,014	1,961,559	1,954,014	7,545
Children's Basic County Allocation	1,382,238	0	1,382,238	1,382,238	1,370,942	1,382,238	1,370,942	11,296
Children's L/T Support Waivers	864,982	0	864,982	826,985	997,261	864,982	997,261	(132,279)
Behavioral Health Programs	1,872,030	0	1,872,030	1,757,774	912,156	1,872,030	912,156	959,874
Community Options Program	202,776	0	202,776	216,638	218,118	202,776	218,118	(15,342)
Aging & Disability Res Center	1,278,651	0	1,278,651	1,233,976	1,278,459	1,278,651	1,278,459	192
Aging/Transportation Programs	973,509	0	973,509	1,043,422	943,602	973,509	943,602	29,907
Youth Aids	786,049	0	786,049	725,000	797,984	786,049	797,984	(11,935)
IV-E Legal and Legal Rep	80,563	0	80,563	170,133	73,561	80,563	73,561	7,002
Children & Families	571,423	0	571,423	725,639	770,919	571,423	770,919	(199,496)
I.M. & W-2 Programs	1,824,061	0	1,824,061	1,750,602	1,765,682	1,824,061	1,765,682	58,379
Client Assistance Payments	220,344	0	220,344	223,566	240,000	220,344	240,000	(19,656)
Early Intervention	189,284	0	189,284	189,284	186,418	189,284	186,418	2,866
Total State & Federal Funding	12,207,470	0	12,207,470	12,215,909	11,509,115	12,207,469	11,509,115	695,488

COLLECTIONS & OTHER REVENUE

Provided Services	12,285,846	0	12,285,846	10,156,075	13,602,647	12,285,846	13,602,647	(1,316,801)
Child Alternate Care	131,452	0	131,452	114,072	122,023	131,452	122,023	9,428
Adult Alternate Care	57,115	0	57,115	102,961	130,985	57,115	130,985	(73,869)
Children's L/T Support	2,024,226	0	2,024,226	1,840,384	2,165,860	2,024,226	2,165,860	(141,634)
1915i Program	260,193	0	260,193	393,298	322,000	260,193	322,000	(61,807)
Donations	143,790	0	143,790	128,630	126,855	143,790	126,855	16,934
Cost Reimbursements	129,515	0	129,515	147,451	143,338	129,515	143,338	(13,823)
Other Revenues	299,693	0	299,693	319,845	373,484	299,693	373,484	(73,791)
Total Collections & Other	15,331,830	0	15,331,830	13,202,716	16,987,193	15,331,830	16,987,193	(1,655,363)

TOTAL REVENUES

27,539,299	0	27,539,299	25,418,625	28,496,308	27,539,299	28,496,308	(959,875)
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EXPENDITURES

	Y-T-D @ Ledgers	Adjust -ments	Y-T-D Projection	Prior Y-T-D Projection	Prorated Budget	Year End Projection	2025 Budget	Year End Variance
<u>WAGES</u>								
Behavioral Health	3,291,287	0	3,291,287	3,251,295	3,300,602	3,291,287	3,391,471	(100,184)
Children's & Families	2,310,972	0	2,310,972	2,347,055	2,342,275	2,310,972	2,593,021	(282,049)
Community Support	1,300,158	0	1,300,158	1,197,453	1,352,654	1,300,158	1,352,654	(52,496)
Comp Comm Services	2,675,996	0	2,675,996	2,561,297	3,445,513	2,675,996	3,513,725	(837,729)
Economic Support	1,505,241	0	1,505,241	1,395,706	1,544,494	1,505,241	1,544,494	(39,253)
Aging & Disability Res Center	729,201	0	729,201	685,616	711,370	729,201	711,370	17,831
Aging/Transportation Programs	745,432	0	745,432	727,612	682,733	745,432	682,733	62,699
Childrens L/T Support	1,538,379	0	1,538,379	1,315,361	1,678,133	1,538,379	1,678,133	(139,753)
Early Intervention	403,671	0	403,671	381,198	409,380	403,671	409,380	(5,709)
Management/Overhead	1,661,648	0	1,661,648	1,380,035	1,592,628	1,661,648	1,592,628	69,020
Lueder Haus	373,554	0	373,554	377,079	351,490	373,554	351,490	22,063
Safe & Stable Families	113,118	0	113,118	103,619	90,822	113,118	90,822	22,295
Total Wages	16,648,658	0	16,648,658	15,723,327	17,502,095	16,648,658	17,911,923	(1,263,265)
<u>FRINGE BENEFITS</u>								
Social Security	1,207,031	0	1,207,031	1,133,214	1,303,548	1,207,031	1,303,548	(96,517)
Retirement	1,114,099	0	1,114,099	1,040,192	1,238,877	1,114,099	1,238,877	(124,778)
Health Insurance	2,773,468	0	2,773,468	2,983,956	3,473,127	2,773,468	3,473,127	(699,658)
Other Fringe Benefits	93,856	0	93,856	71,418	250,552	93,856	331,175	(237,318)
Total Fringe Benefits	5,188,455	0	5,188,455	5,228,780	6,266,103	5,188,455	6,346,726	(1,158,271)
<u>OPERATING COSTS</u>								
Staff Training	87,691	0	87,691	99,395	83,400	87,691	91,950	(4,259)
Space Costs	480,545	0	480,545	2,423,691	438,586	480,545	438,586	41,959
Supplies & Services	2,353,474	0	2,353,474	2,461,391	2,659,614	2,353,474	2,663,364	(309,891)
Program Expenses	2,797,238	0	2,797,238	2,154,262	1,805,644	2,797,238	1,805,644	991,594
Employee Travel	110,981	0	110,981	143,125	143,817	110,981	151,317	(40,336)
Staff Psychiatrists & Nurse	644,029	0	644,029	464,010	448,585	644,029	448,585	195,444
Birth to 3 Program Costs	295,098	0	295,098	296,861	336,203	295,098	336,203	(41,105)
Busy Bees Preschool	0	0	0	499	0	0	0	0
Other Operating Costs	15,933	0	15,933	9,214	4,930	15,933	4,930	11,003
Year End Allocations	(290,591)	0	(290,591)	(374,157)	(400,984)	(290,591)	(375,678)	85,087
Capital Outlay	153,015	0	153,015	137,248	666,256	153,015	666,256	(513,242)
Total Operating Costs	6,647,412	0	6,647,412	7,815,539	6,186,052	6,647,411	6,231,157	416,254
<u>BOARD MEMBERS</u>								
Per Diems	4,615	0	4,615	4,095	4,648	4,615	4,648	(33)
Travel	821	0	821	382	382	821	382	439
Training	0	0	0	0	0	0	0	0
Total Board Members	5,436	0	5,436	4,477	5,030	5,436	5,030	407

	Y-T-D @ Ledgers	Adjust -ments	Y-T-D Projection	Prior Y-T-D Projection	Prorated Budget	Year End Projection	2025 Budget	Year End Variance
<u>CLIENT ASSISTANCE</u>								
Donation Expenses	10,508	0	10,508	10,199	54,475	10,508	54,475	(43,966)
Kinship & Other Client Assistance	178,281	0	178,281	180,681	200,700	178,281	200,700	(22,419)
Total Client Assistance	188,790	0	188,790	190,880	255,175	188,790	255,175	(66,385)
<u>MEDICAL ASSISTANCE WAIVERS</u>								
Childrens LTS	161,688	0	161,688	314,639	363,470	161,688	363,470	(201,782)
Total Medical Assistance Waivers	161,688	0	161,688	314,639	363,470	161,688	363,470	(201,782)
<u>COMMUNITY CARE</u>								
Supportive Home Care	62,984	0	62,984	67,834	48,617	62,984	54,617	8,367
Guardianship Services	38,455	0	38,455	36,067	51,899	38,455	51,899	(13,444)
People Ag. Domestic Abuse	30,000	0	30,000	28,000	30,000	30,000	30,000	0
Transportation Services	71,341	0	71,341	50,633	60,000	71,341	60,000	11,341
Other Community Care	1,016,423	0	1,016,423	804,591	524,215	1,016,423	524,215	492,208
Elderly Nutrition - Congregate	51,664	0	51,664	33,102	48,639	51,664	48,639	3,026
Elderly Nutrition - Home Delivered	296,933	0	296,933	238,731	314,154	296,933	314,154	(17,220)
Elderly Nutrition - Other Costs	3,578	0	3,578	3,154	4,200	3,578	4,200	(622)
Total Community Care	1,571,378	0	1,571,378	1,262,111	1,081,724	1,571,378	1,087,724	483,654
<u>CHILD ALTERNATE CARE</u>								
Foster Care & Treatment Foster	454,495	0	454,495	328,014	370,000	454,495	370,000	84,495
Group Home & Placing Agency	277,262	0	277,262	188,162	125,000	277,262	125,000	152,262
Child Caring Institutions	201,225	0	201,225	126,079	325,000	201,225	325,000	(123,776)
Detention Centers	4,500	0	4,500	2,925	25,000	4,500	25,000	(20,500)
Correctional Facilities	0	0	0	0	0	0	0	0
Shelter & Other Care	119,759	0	119,759	160,802	95,720	119,759	95,720	24,039
Total Child Alternate Care	1,057,239	0	1,057,239	805,982	940,720	1,057,239	940,720	116,519
<u>HOSPITALS</u>								
Detoxification Services	11,594	0	11,594	14,484	35,000	11,594	35,000	(23,406)
Mental Health Institutes	1,427,517	0	1,427,517	941,789	1,175,000	1,427,517	1,175,000	252,517
Other Inpatient Care	0	0	0	0	0	0	0	0
Total Hospitals	1,439,111	0	1,439,111	956,273	1,210,000	1,439,111	1,210,000	229,111
<u>HS RESERVE FUND</u>								
Operating Reserve	0	0	0	0	650,000	0	650,000	(650,000)



February 23, 2026

Brent Ruehlow
Jefferson County
1541 Annex Road
Jefferson, WI 53549

Dear Brent,

The Department of Children and Families wants to recognize your agency's successful efforts at completing and documenting caseworker contacts for children in out-of-home care. The efforts of your staff have directly contributed to Wisconsin exceeding the federal requirement that at least 95% of children in out-of-home care have face-to-face contact with a caseworker at least once a month.

As one of the highest performing counties statewide, Jefferson County demonstrated the exceptional performance of 99.46% for FFY 2025.

As you know, research indicates that regular face-to-face contacts with children by the caseworker are essential to meeting the safety and permanency goals established in the case plan and achieving positive outcomes for children and families. The federal requirement to document contacts with children is based upon the importance of caseworker contacts with children to ensure the safety and well-being of children while in out-of-home placement. Staying current with case documentation also keeps the eWiSACWIS case record up to date when information is needed about the case.

The Department of Children and Families thanks your child welfare staff for their ongoing commitment to the safety and well-being of some of the most vulnerable children in our state.

Sincerely,

John Elliot, Administrator
Division of Safety and Permanence

CC: Brian Bellford
Laura Wagner