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

Date: Tuesday, August 4, 2026
Time: 8:30 a.m.
Committee members: Braughler, Jim; Christensen, Walt; Drayna, David (Vice Chair); Jaeckel, George (Chair); Ristow, Phil

1. Call to order
2. Roll call (establish a quorum)
3. Certification of compliance with the Open Meetings Law
4. Approval of the agenda
5. Approval of minutes for Finance Committee for July 7, 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 on presentation on County's investments by DANA Investment Managers
9. Discussion and possible action on engaging the Sigma Group to perform due diligence services for unsold County Farmland parcels and amending the 2026 budget
10. Discussion and possible action on 2027 budget for County Drainage Board
11. Discussion and possible action on creating a full-time Quality Assurance Specialist position in the Human Services Department and amending the 2026 budget
12. Discussion and possible action on reauthorizing funding for the Financial Empowerment Center in the 2027 budget
13. Discussion and possible action on out-of-state travel in the Human Services Department
14. Discussion and possible action on awarding bid for Highway building mechanical maintenance contract
15. Discussion and possible action on amending the Purchasing Ordinance
16. Discussion and possible action on 2027 budget
17. 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
18. Discussion and possible action on 2026 projections of budget vs. actual revenues and expenditures
19. Review of the financial statements and department update for June 2026-Finance Department
20. Review of the financial statements and department update for June 2026-Treasurer's Office
21. Review of the financial statements and department update for June 2026-Child Support
22. Update on contingency fund balance
23. Set future meeting schedule, next meeting date, and possible agenda items
24. Review of invoices
25. Adjourn Finance Committee

Next scheduled meetings: Tuesday, September 1, 2026 (Regular meeting)
Monday, September 14, 2026 (Budget hearings)
Tuesday, September 15, 2026 (Budget hearings)
Wednesday, September 16, 2026 (Budget hearings)
Thursday, September 17, 2026 (Budget hearings)

A Quorum of any Jefferson County Committee, Board, Commission or other body, including the Jefferson County Board of Supervisors, may be present at this meeting.

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

Jefferson County
Finance Committee Minutes
July 7, 2026

Committee members:	Jaeckel, George (Chair)	Braughler, Jim
	Christensen, Walt	Ristow, Phil
	Drayna, David (Vice Chair)	

1. **Call to order** – Chairman Jaeckel called the meeting to order at 8:34 a.m.

2. **Roll call (establish a quorum)** – Finance Committee members present were George Jaeckel, Walt Christensen, David Drayna, Jim Braughler, and Phil Ristow. There were no other board members in attendance. Staff in attendance included County Administrator Michael Luckey, Corporation Counsel Danielle Thompson, Finance Director Marc DeVries; Budget Analyst I, Morgan Toutant; Financial Partnership Manager, Emily Clavette; Communications and Marketing Coordinator, Ryan Roecker (Teams); Paralegal, Sarana Stolar (Teams); Health Department Director, Elizabeth McGeary (Teams); and Human Resources Director, Jessica Tucker (Teams). Members of the public present were James Kuckkan of the Watertown Daily Times (Teams).

3. **Certification of compliance with the Open Meetings Law –** County Administrator Luckey certified compliance with the Open Meetings Law.

4. **Approval of the agenda –** Agenda was approved as presented.

5. **Approval of minutes for Finance Committee for June 9, 2026 -** Motion by Braughler/Ristow to approve the minutes from the Finance Committee June 9, 2026. The motion passed 5-0.

6. **Communications –** Corporation Counsel Thompson and Finance Director DeVries updated the Committee on the results of the Supreme Court ruling on Pung v. Isabella County regarding the sale of tax foreclosed properties. The ruling was favorable to counties in that it establishes the auction price as the fair market value and therefore no additional proceeds are due to the previous homeowner.

7. **Public comment –** None.

8. **Discussion and possible action on funding a part-time Public Health Nurse position in the Health Department and amending the 2026 budget** – Health Department Director McGeary explained that there were carryover funds available in their Public Health Infrastructure Grant to fund a part-time nursing position for at least the next year and a half. This position would build capacity in the Health Department by improving their ability to respond to current and emerging public health needs. No county levy would be necessary to activate the position. Motion by Christensen/Ristow to approve the resolution and forward to the County Board of Supervisors. The motion passed 5-0.

9. **Discussion and possible action on amending the fee structure for discovery in the District Attorney's office and amending the 2026 budget –** no action was taken.

10. Discussion and possible action on accepting donation of hazardous materials equipment in the Emergency Management Department and amending the 2026 budget – Luckey explained that Johnsonville Sausage had generously donated $12,000 of hazardous materials equipment to the County. Since the County has received value, the value of the donated equipment will need to be recognized in the County's accounting system and a budget amendment would be needed. Motion by Ristow/Braughler to approve the resolution and forward to the County Board of Supervisors. The motion passed 5-0.

11. Discussion and possible action on authorizing a contract with The Sigma Group for environmental remediation services and delegating budget management authority for the City North Redevelopment project – Luckey explained that the Sigma Group had developed budgetary costs for the remediation of the old highway site that are consistent with the purchase and sale agreement with Virtus. The high cost estimate is $832,000 and would be funded by general fund surplus for the 2026 fiscal year. The excavation work will be bid out according to the Purchasing Ordinance. Motion by Jaeckel/Christensen to approve the resolution and forward to the County Board of Supervisors. The motion passed 5-0.

12. **Discussion and possible action on accepting bids for the gate operators at the Highway Maintenance property** – Luckey explained that the gate operator at the Highway Shop had been struck by lightning. The County sought bids for the replacement of the gate operator with the low bid being $43,418. Insurance proceeds of $39,000 have been received to cover the cost, and an additional $4,418 will be provided by the Highway Department. Motion by Christensen/Jaeckel to approve the resolution and forward to the County Board of Supervisors. The motion passed 5-0.

13. Discussion and possible action on applying for a Site Assessment Grant and amending the 2026 budget - Financial Partnership Manager Clavette explained that a site assessment grant is available from WEDC and a potential site in Watertown has been identified for this grant. The grant is competitive and the potential award is $250,000. Motion by Braughler/Jaeckel to approve the resolution and forward to the County Board of Supervisors. The motion passed 5-0.

14. Discussion on 2026 annual report from the Finance Department – DeVries presented the 2026 annual report for the Finance Department to the Committee. No action was taken.

15. Discussion and possible action on 2027 budget – no action was taken.

16. Discussion on funding recommendation for the EMS Working Group – Luckey presented various scenarios for funding countywide EMS services. Discussion ensued regarding several levels of funding and the benefits of each level. In general, the Committee was cautiously supportive of a levy increase to fund EMS but wanted to discuss further at a subsequent meeting. No action was taken.

17. Discussion and possible action on determining the disposition of foreclosed properties, setting minimum bids for the sale of foreclosed properties, and considering offers to purchase on foreclosed properties –Corporation Counsel Thompson and Treasurer Stade updated the Committee on the status of tax foreclosed properties.

18. Discussion and possible action on 2026 projections of budget vs. actual revenues and expenditures – No action was taken.

19. Review of the financial statements and department update for May 2026-Finance Department – No action was taken.

20. Review of the financial statements and department update for May 2026-Treasurer's Office – No action was taken.

21. Review of the financial statements and department update for May 2026-Child Support – no action was taken.

22. Update on contingency fund balance – The 2026 contingency amounts are $472,063.43 for general contingency, $100,343.53 for other contingency, and $300,000 for vested benefits contingency. No action was taken.

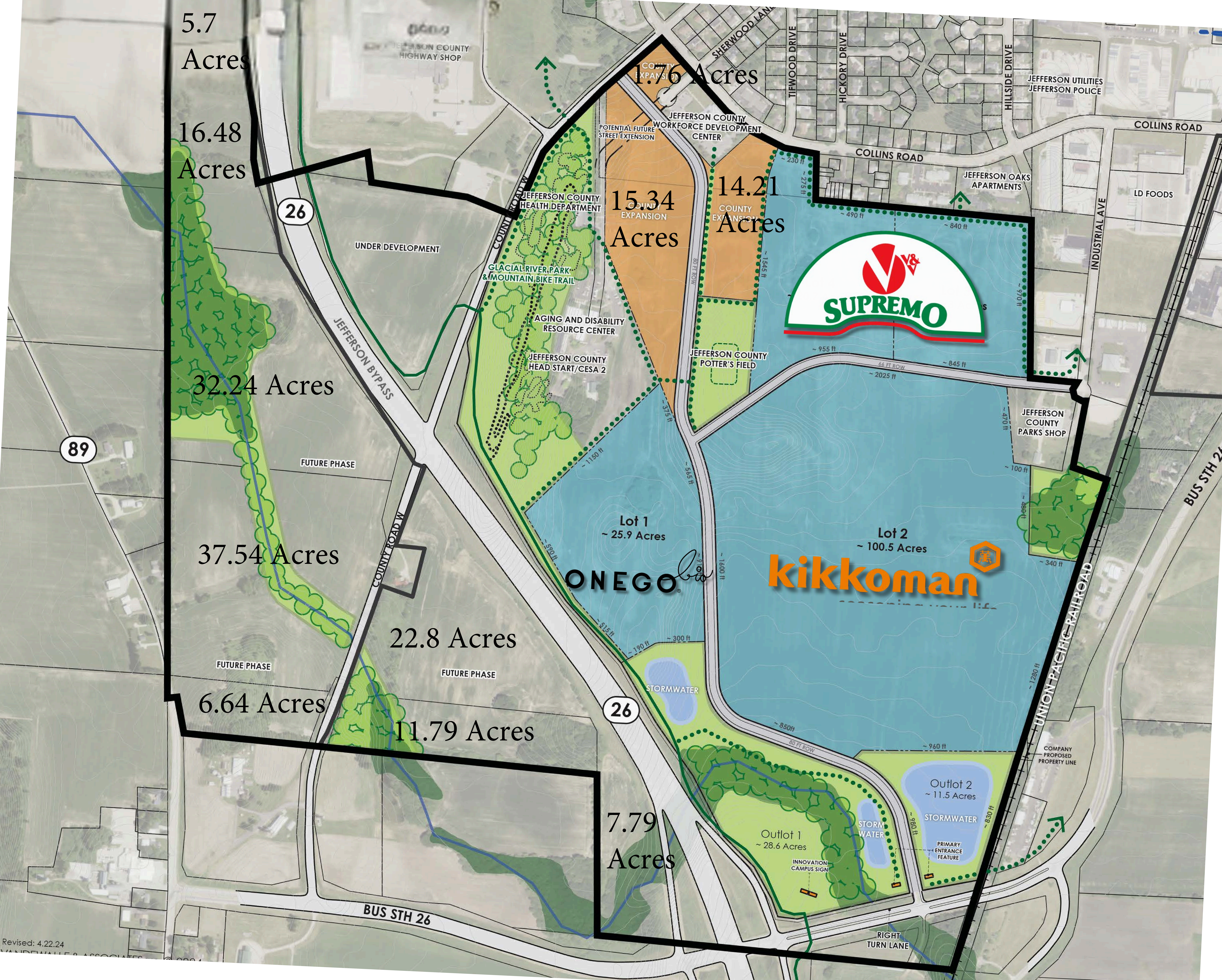
23. Set future meeting schedule, next meeting date, and possible agenda items - The next scheduled meeting is set for August 4, 2026, at 8:30 a.m.

24. Review of invoices - Motion by Jaeckel/Ristow to approve invoices totaling $5,357,401.85. The motion passed 5-0.

25. Adjourn - Motion by Christensen/Jaeckel to adjourn at 10:53 a.m. The motion passed 5-0.

Respectfully submitted,

Marc DeVries, Finance Director
Jefferson County


5.7 Acres
16.48 Acres
32.24 Acres
37.54 Acres
6.64 Acres
22.8 Acres
11.79 Acres
7.79 Acres
15.34 Acres
14.21 Acres
JEFFERSON COUNTY HIGHWAY SHOP
SHERWOOD LANE
TIFWOOD DRIVE
HICKORY DRIVE
HILLSIDE DRIVE
JEFFERSON UTILITIES
JEFFERSON POLICE
COLLINS ROAD
JEFFERSON OAKS APARTMENTS
LD FOODS
INDUSTRIAL AVE
POTENTIAL FUTURE STREET EXTENSION
JEFFERSON COUNTY WORKFORCE DEVELOPMENT CENTER
COUNTY EXPANSION
JEFFERSON COUNTY HEALTH DEPARTMENT
UNDER DEVELOPMENT
GLACIAL RIVER PARK & MOUNTAIN BIKE TRAIL
AGING AND DISABILITY RESOURCE CENTER
JEFFERSON COUNTY HEAD START/CESA 2
JEFFERSON COUNTY POTTER'S FIELD
JEFFERSON BYPASS
COUNTY ROAD W
SUPREMO
V&V
JEFFERSON COUNTY PARKS SHOP
FUTURE PHASE
Lot 1
~ 25.9 Acres
ONEGO bio
Lot 2
~ 100.5 Acres
kikkoman
UNION PACIFIC RAILROAD
STORMWATER
Outlot 1
~ 28.6 Acres
INNOVATION CAMPUS SIGN
Outlot 2
~ 11.5 Acres
PRIMARY ENTRANCE FEATURE
COMPANY PROPOSED PROPERTY LINE
BUS STH 26
RIGHT TURN LANE
26
89
Revised: 4.22.24

July 2, 2026 Project Reference No. 25403

Emailed via deborahr@thriveed.org

Ms. Deb Reinbold
President / Executive Director
Jefferson County Economic Development Consortium

RE: Proposal for Due Diligence Services
Multiple Properties Located in Jefferson County, Wisconsin

Dear Ms. Reinbold:

The Sigma Group, Inc. (Sigma) appreciates the opportunity to submit our proposal to provide Due Diligence services for the Jefferson County Economic Development Consortium at the following site locations in Jefferson County.

- Parcel 014-0614-1033-000 – 5.70 acres
- Parcel 014-0614-1522-000 – 16.48 acres
- Parcel 014-0614-1523-000 – 32.24 acres
- Parcel 014-0614-1532-000 – 37.54 acres
- Parcel 014-0614-1533-001 – 6.64 acres
- Parcel 241-0614-1531-000 – 27.80 acres
- Parcel 241-0614-1534-001 – 11.79 acres
- Parcel 241-0614-1034-006 – 13.57 acres
- Parcel 241-0614-1544-000 – 15.07 acres
- Parcel 014-0614-1611-000 – 31.20 acres

SCOPE OF SERVICES

Work Element 1 • Phase I Environmental Site Assessment

The purpose of the All Appropriate Inquiry (AAI) Phase I Environmental Site Assessment (ESA) is to examine the property and evaluate the historical land use of the specific parcels to identify any "Recognized Environmental Conditions" (REC) in order to potentially qualify for specific landowners liability protections (e.g. innocent landowner, contiguous property owner, or a bona fide prospective purchaser defense) under the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA). The term recognized environmental condition (as defined in E1527-21) means (1) the presence of hazardous substances or petroleum products in, on, or at the subject property due to a release to the environment; (2) the likely presence of any hazardous substances or petroleum products in, on, or at the subject property due to a release or likely release to the environment or the presence of hazardous substances or petroleum products; in, on, or at the subject property under conditions that pose a material threat of a future release to the environment. A de minimis condition is not a recognized environmental condition.

The assessments will be performed in general conformance with ASTM Standard E1527-21 and will include the following:

1. Development of Detailed Site History
    - Review available aerial photographs
    - Review available Sanborn Fire Insurance maps
    - Review available Topographic maps
    - Review of city street directories
    - Interview appropriate, available (current and past) property owners and tenants or local officials. If the property is abandoned, the neighboring property owners will be interviewed.

2. Development of Local Environmental Integrity
    - Identify, through review of regulatory agency information
        - Historical spills and releases on or about the subject property
        - Active and inactive landfills on or about the subject property
        - Leaking underground storage tanks on or about the subject property
        - Hazardous waste facilities on or about the subject property
        - Available building inspection and/or Fire Department records
    - Evaluate potential for environmental impact to the subject property from items identified through review of the regulatory agency information noted above.
    - Evaluate potential for environmental impact to the subject property from vapor migration through performance of a vapor migration screen.
    - Evaluate potential for environmental impact to the subject property from the adjoining properties through review of regulatory agency information.

3. Determine Sensitivity of Local Groundwater and Determine Local Hydrogeological Characteristics
    - Detailed Physical Inspection of the Subject Property
    - Evidence of hazardous waste disposal
    - Evidence of chemical contamination
    - Evidence of polychlorinated biphenyl (PCB) transformers
    - Evidence of filling or dumping activity
    - Evidence of underground storage tanks

4. Examination of Adjacent Properties for:
    - Evidence of hazardous waste disposal
    - Evidence of gross contamination
    - Evidence of filling or dumping activity

5. Environmental Lien and Activity and Use Limitation Search Through User Supplied Title Information

Work Element 1 Assumptions

- The Phase I User Questionnaire will be completed and returned to Sigma no later than five (5) business days from the date submitted to the Client.
- The Client will provide other information pertaining to the subject property that may aid in the identification of recognized environmental conditions in connection with the subject property.
- The Client will provide Sigma access to the subject property.
- Reliance letters are not included in this proposal but can be provided for an additional fee upon request.
- The Phase I ESA Report is valid for a period of 180 days from the date of completion.
- Weather conditions may limit the assessment of surface conditions and thereby modify the scope of this assessment.

Work Element 1 Deliverables

Sigma will provide one report for each of the parcels documenting the site-specific assessment activities which will include the following:

- U.S.G.S. topographic maps showing subject property and one-mile radius
- Site plan showing building layouts, adjacent streets and facilities and other information, as appropriate
- Description of materials found and overall site conditions and characteristics
- Description of information obtained from regulatory agencies
- Outline of site histories and land uses
- Description of local soils, topography, geology and hydrogeology
- Identification of potential contaminant migration pathways and receptors
- Evaluation and interpretation of accrued data, findings, data gaps and results
- Recommendations for continued investigation or site remediation, if appropriate

Work Element 2 • Phase 2 Site Assessment

Should the Phase I ESA (Work Element 1) identify Recognized Environmental Conditions (RECs) or significant data gaps that warrant further assessment, Sigma will be prepared to complete a Phase II Environmental Site Assessment for the subject property. The primary objective of this contingent phase is to evaluate the presence or absence of hazardous substances or petroleum products in subsurface media (soil, groundwater, and/or soil vapor) associated with the identified RECs. Potential examples could be the presence of farm tanks that appear to have leaked, pesticide storage, or historic farm dumps, etc.

Scope of Work

The scope of a Phase II investigation is dependent upon the specific nature, location, and chemical constituents of the RECs identified in Phase I ESA. If RECs are identified during the Phase I ESA, a Phase II scope of work detailing the site-specific sampling approach and cost estimate will be developed and submitted to the County for approval prior to initiation of Phase II activities.

The Phase II ESA will be conducted in general accordance with ASTM E1903-19 (Standard Practice for Environmental Site Assessments: Phase II Environmental Site Assessment Process) and will include the following components, as necessary:

- A site-specific sampling and analysis plan, including a site-specific Health and Safety Plan (HASP) to protect the safety of staff completing the work.
- A subsurface utility clearance. Sigma will coordinate with public locating services (and private locators) to identify potential underground utilities in the vicinity of each subsurface sampling location.
- Collection of soil, groundwater, or soil vapor samples for analysis by a State of Wisconsin certified laboratory. Analytical parameters will include the potential chemical constituents associated with the identified REC(s).

Assumptions:

- Phase II assumptions will be included in the supplemental Phase II scope of work.

Work Element 3 • Wetland Delineation

Sigma will subcontract/perform a wetland delineation for the project areas as defined by Client, which includes:

1. Review of related data and information; available reports, maps, soil data, weather records, and aerial photographs including report dated August 9, 2023
2. Delineation of the identified wetlands during the active growing season within the project limits, in accordance with the United States Army Corps of Engineers (Corps) Wetland Delineation Manual (Environmental Laboratory, 1987) and documentation in accordance with the Corps and the WDNR.
3. Opinion of governmental jurisdiction of wetlands
4. Creation of a map locating the wetlands in the field, based on land surveyor data

Work Element 3 Assumptions

- Sigma is an Assured Wetland Delineator, therefore, no wetland concurrence from the WDNR will be required.
- Existing Wetland report dated August 9th, 2023
- Should the wetland delineation identify artificial wetlands or navigable waters that are determined to be jurisdictional by the U.S. Army Corps of Engineers, additional services will be required to secure applicable approvals from the WDNR and U.S. Army Corps of Engineers. The scope and fee for preparing permit applications and supporting compliance documentation will be determined upon completion of the delineation and will be provided as a separate proposal.

Work Element 3 Deliverables

- CAD/shape file of survey and wetland delineation

Work Element 4 • Geotechnical Evaluation

Sigma proposes to do a preliminary subsurface exploration to evaluate the parcels for site feasibility, which will provide preliminary floor slab and pavement recommendations. The geotechnical scope of services will include the following:

- Contact Diggers Hotline to identify public utility locations prior to drilling.
- Advance total of 45 borings across all of the parcels to a depth of 20 feet each. Elevations and as drilled locations of the boreholes will be obtained using a Geomax Zenity 35 GNNS-INS receiver. Locations and elevations will not be obtained by a licensed surveyor.
- Abandon the soil borings per WDNR requirements.
- Perform laboratory tests to assign classification and engineering properties to soils encountered. Testing may include a field penetrometer, unconfined compressive strength, moisture and organic content, Atterberg limits and grain size analysis.
- Prepare an site feasibility report presentating the results of the field exploration, laboratory testing, and provide preliminary recommendations for buildings, and pavements.

Work Element 4 Assumptions

- An all-terrain drill rig will be used to advance the soil borings
- No vegetation or other obstructions need to be removed to access boring locations
- All soil spoil will remain on site

- This is an educated approach to creating a conceptual geotechnical model of the sites. We can discuss whether fewer borings or additional borings is more appropriate at this time based on your goals and budget.
- Groundwater elevation data collection is not included in the current scope of services. Should client determine that groundwater elevation data is desired, Sigma can provide additional services to install monitoring wells and collect the required data. A separate scope and fee proposal will be provided for these services.

Work Element 4 Deliverables

- Sigma will provide one engineering report for each of the parcels presenting the results of the field exploration, laboratory testing, and provide recommendations for building, pavement and the storm sewer area.

Work Element 5 • Due Diligence Memo

Site due diligence services will be performed with the purpose of providing a summary of site requirements and potential issues that may need to be addressed for the proposed development, including identifying site encumbrances, zoning requirements, the general entitlements process, permits that may be required, general development requirements, and existing utilities servicing the property. The Due Diligence Memo will include the following:

1. Identification of site encumbrances.
2. Onsite observable conditions (site visit with photos).
3. Identification of required permits.
4. Plan Commission and plan approvals process - entitlement schedule.
5. Highway and street information including limits on curb cuts, easements, etc.
6. Identification of other potential entitlement issues – presence of wetlands, need for assured water supply, etc.
7. Planning and Building Department requirements: setbacks, parking lots, lighting, landscape, signage, lighting.
8. Storm water requirements.
9. Wetlands and floodplain.
10. Identification of utilities servicing the property.

Work Element 5 Assumptions

- The Client will provide Sigma owner-approved access to the subject property.

Work Element 5 Deliverables

Memorandum summarizing the property's baseline entitlement conditions, including applicable zoning regulations, utility availability and capacity, known setbacks and development constraints, access considerations, and other relevant land-use requirements. The memorandum will also include the supporting reports referenced above as attachments.

SCHEDULE

Upon receipt of written authorization to proceed with and completed questionnaire, timeline will be approximately 4 weeks for the overall deliverable that includes reports described above.
Upon receipt of written authorization to proceed,

COST ESTIMATE

Work Element 1 • Phase I Environmental Site Assessment

140 acre section ……………………………………………………$3,900
Parcel 014-0614-1611-000 – 31.20 acres……………………………$3,200
Parcel 241-0614-1034-006 – 13.57 acres……………………………$3,500
Parcel 241-0614-1544-000 – 15.07 acres ……………………………$3,200

Work Element 2 • Phase 2

Should the Phase I ESA (Work Element 1) identify Recognized Environmental Conditions (RECs) or significant data gaps that warrant further assessment, Sigma will be prepared to complete a Phase II Environmental Site Assessment for the subject property.

Work Element 3 • Wetland Delineation

Parcel 014-0614-1611-000 – 31.20 acres ……………………………$12,500
Parcel 241-0614-1034-006 – 13.57 acres……………………………(inc)
Parcel 241-0614-1544-000 – 15.07 acres……………………………(inc)

Work Element 4 • Geotechnical

140 acre section all included in ……………………………………$42,300
Parcel 014-0614-1611-000 – 31.20 acres……………………………$4,700
Parcel 241-0614-1034-006 – 13.57 acres……………………………$3,500
Parcel 241-0614-1544-000 – 15.07 acres……………………………$3,500

Work Element 5 • Due Diligence Memo

Site due diligence ……………………………………………………$4,500

Project Management, Coordination, and Meetings

Assumes three meetings in person, coordination efforts of all parties to ensure seamless and efficient delivery…………………………………………………………… $7,450

Total Estimated Budget………………………………………………$92,250

IN CLOSING

We appreciate the opportunity to offer our services for Jefferson County. We welcome any questions regarding this proposal and look forward to discussing details of the Scope of Work/Services to meet your overall project needs.

Sincerely,

THE SIGMA GROUP, INC.

Joshua Neudorfer
Business Development Leader

Sara Iverson Smith
Senior Consultant

Paul Rohde, PG
Geoscience Group Leader

List of Attachments:
1) Services Agreement and Work Authorization 1

THE SIGMA GROUP, INC.
SERVICES AGREEMENT

Project Reference No. 25403

THIS AGREEMENT is entered into on this 2 day of July 2026 by and between The Sigma Group, Inc. (hereinafter called "Sigma") and Jefferson County Economic Development Consortium (hereinafter called the "Client").

W I T N E S S E T H:

WHEREAS, Client desires that Sigma perform professional consulting services as described in this Agreement; and

WHEREAS, Sigma agrees to perform such services in accordance with the terms of this Agreement.

NOW, THEREFORE, in consideration of the premises and of the mutual covenants contained herein, the parties hereto agree as follows:

1. Site.

"Site" means the location on which the Services will be performed or to which they relate. The Site is defined in the Work Authorization, which is attached hereto as Exhibit A and is incorporated herein by this reference.

2. Services.

(a) Services. Services mean those services to be performed by Sigma pursuant to Agreement. The scope of the Services is set forth in the Work Authorization. Additional Work Authorizations may be issued pursuant to this Agreement if agreed to by the Parties. Under such circumstances, this Agreement shall be expressly incorporated by reference into each subsequent Work Authorization and the services pursuant to each Work Authorization shall be performed pursuant to this Agreement and the applicable Work Authorization. To the extent any term of this Agreement conflicts with a term of any Work Authorization, then the terms of this Agreement shall control.

(b) Standard of Care. Sigma shall exercise that degree of care, skill and judgment that is usually exercised by a professional person or firm in the performance of services similar to the Services at the same time, under similar circumstances and conditions and in the same or similar locality.

(c) Permits and Licenses. Except as required by the scope of Services, Client shall obtain all permits and licenses that are necessary for the performance of the Services. If the scope of Services includes Sigma obtaining on behalf of Client any such permits or licenses, then Client shall fully cooperate with Sigma in obtaining any such permits and licenses. Client shall pay all costs and fees required for such permits and licenses.

(d) Safety. Sigma is not responsible for safety precautions and programs at the Site except as it relates to the Services and then only to the extent of its own personnel.

(e) Regulatory Matters. Except as required by the scope of Services, Sigma will not meet or confer with any member of any federal, state or local regulatory agency concerning the Services without obtaining the prior consent of Client.

(f) Compliance with Law. Sigma shall substantially comply with all laws and regulations, which to its knowledge, information and belief; apply to its obligations under this Agreement. If any change in laws or regulations applicable to the Services after the execution of this Agreement results in a change in the scope of Services, then Client is responsible to Sigma for any increased cost or expense relating to the same.

(g) Warranty. Other than any express warranty contained in this Agreement, Sigma makes no warranty with respect to the Services. All other warranties, express or implied, are hereby disclaimed.

3. Contract Time.

Sigma shall commence and complete the Services within a reasonable time following the execution and delivery of this Agreement or at such later time as otherwise agreed to by the Parties in writing.

4. Alterations of Instruments of Service.

Client agrees that designs, plans, specifications, reports, and similar documents prepared by Sigma are instruments of professional service and, as such, no matter who owns or uses them, they may not under any circumstances be altered by any party except Sigma. Client warrants that Sigma's instruments of service will be used only and exactly as submitted by Sigma. Accordingly, Client shall waive any claim against Sigma, and shall, to the fullest extent permitted by law, indemnify, defend, and hold Sigma harmless from any claim or liability for injury or loss arising from unauthorized alteration of Sigma's instruments of service by Client, its employees, agents and contractors. Client also shall compensate Sigma for any time spent or expenses incurred by Sigma in defense of any such claim. Such compensation shall be based upon Sigma's prevailing fee schedule and expense reimbursement policy.

5. Compensation and Payment.

(a) Compensation. Client shall pay Sigma compensation for the Services. The compensation shall be based on a fixed fee or time and materials basis based on those rates contained in the Hourly Rate Fee Schedule, which, if applicable, is attached to the Work Authorization, or as otherwise agreed to by the Parties. The method for determining the amount of compensation is prescribed in the Work Authorization. Any proposed charges or time to complete the Services represents only an estimate of the possible charges and/or time required to perform the Services.

(b) Payments. Sigma shall submit progress invoices to Client on a monthly basis showing the Services performed during the invoice period and the charges, therefore. Payments shall be due and owing upon Client's receipt of each invoice. Interest of 1% per month shall accrue on any invoice balance not paid within thirty (30) days when due. All payments received will first apply to accrued interest and then principal balances. Client shall be responsible to Sigma for any and all costs Sigma may incur in collecting any outstanding invoices or enforcing any term of this Agreement. Timely and full payments of invoices are of the essence of this Agreement.

6. Change in Services.

Any service performed by Sigma outside the scope of the Services shall constitute an additional service, which, unless otherwise agreed in writing, shall be performed on a time and materials basis. Client may request that Sigma perform services outside the scope of the Services by a written change order. The change order shall set forth the change in services, compensation for the change in services and an extension of time the Services.

7. Site Access, Information and Conditions.

(a) Site Access. Client shall provide Sigma and its consultants, contractors and agents with access to the Site, any facilities located on the Site and any adjacent lands thereto so that Sigma can properly and timely perform the Services. Client shall obtain, at its own expense, any and all permits, licenses, easements, rights-of-way, agreements and permission necessary for such access.

(b) Site and Other Information.

(i) Client represents and warrants that prior to the execution and delivery of this Agreement, Client has supplied to Sigma all information and documents in its possession, custody or control that are material to the Site or necessary for the proper and timely performance of the Services, including, but not limited to: surveys describing the physical characteristics and any legal limitations of the Site; a legal description of the Site; and reports, surveys, drawings or tests concerning the conditions of the Site, including the presence of Hazardous Waste, as defined herein, or the location of subterranean structures and conditions ("Site Information").

(ii) Client shall promptly supply to Sigma Site Information through the performance of the Services if such information or documents become known to Client. Client shall obtain, at its cost and expense, any Site Information as reasonably requested by Sigma if such Site Information is not required to be obtained by Sigma in the scope of Services.

(iii) Client shall give prompt notice to Sigma whenever it becomes aware of any development, event or condition that materially or adversely affects the Site or scope, timing or cost of the Services.

(iv) Client shall cooperate fully with Sigma in the performance of its Services. Client's obligations with respect to cooperation, compliance with laws and obtaining permits, licenses, access and Site Information are of the essence of this Agreement.

(c) Diggers Hotline. Sigma shall contact Digger's Hotline prior to any underground drilling, excavation or intrusion by Sigma. Sigma shall not be liable for damage or injury to any subterranean structures or conditions, or the consequences of such damage or injury, that were not identified by Digger's Hotline or the Client supplied information prescribed in subparagraph (b) above.

(d) Changed Conditions. The discovery of any hazardous or toxic substance, waste, material, pollutant or contaminant included under or regulated by Resource Conservation and Recovery Act ("RCRA"), Comprehensive Environmental Response, Compensation and Liability Act ("CERCLA") or any other similar federal, state or local law, regulation or ordinance or that would pose a health, safety or environmental hazard ("Hazardous Waste"), concealed physical conditions or underground obstructions, conditions or utilities at or around the Site that were not brought to the attention of Sigma prior to the date of this Agreement, or any subsequently issued Work Authorization, will constitute a materially different site condition entitling Sigma, at its option, to terminate the Agreement (and to receive payment for all Services performed up to and including the date of such termination) or to receive an extension of time to complete the Services in a duration at least equal to the delay caused by such condition(s) and an adjustment in the compensation for the Services in an amount at least equal to the costs and expenses Sigma incurs because of such condition(s).

8. Hazardous Materials.

(a) Presence and Disposal of Contaminated Materials. Sigma is not responsible for Hazardous Wastes that may exist at the Site. Sigma assumes no possession or control for Hazardous Waste that may be present at the Site. Client acknowledges that Sigma has played no part in and assumes no responsibility for generation or creation of any Hazardous Waste that may exist at the Site. Nothing in this Agreement shall be construed or interpreted as requiring Sigma to assume the status of, and Client acknowledges that Sigma does not act in the capacity nor assume responsibilities of Client or others, as an owner, handler, generator, operator, transporter or arranger in the treatment, storage, disposal or transportation of any Hazardous Waste. Sigma shall have no responsibility for the transportation, storage, treatment or disposition of contaminated or potentially contaminated Hazardous Waste, whether directly or indirectly generated from Sigma's performance of the Services hereunder. Client shall be responsible for the disposal of any such waste materials and shall be the named party on any such waste manifests. Notwithstanding anything to the contrary in this Agreement, Client shall defend, indemnify and hold Sigma and its officers, directors, employees, agents, consultants, contractors, successors and assigns harmless from any and all claims arising out of or relating to the presence of Hazardous Wastes at the Site or the treatment, storage, transportation or disposition of the same.

(b) Samples. If samples collected by Sigma or received by Sigma on behalf of Client contain Hazardous Waste, Sigma shall, after testing and analysis, return the samples to Client for final disposal or treatment. Client shall complete all forms necessary and pay all costs for storage, transport and disposal or treatment of samples. Client acknowledges and agrees that Sigma is acting as a bailee and at no time assumes title to such samples.

9. No Third Party Reliance.

This Agreement shall not create any rights or benefits to parties other than Client or Sigma. Client shall not under any circumstances permit such reliance except with Sigma's express written consent. Sigma may withhold consent if the third party does not agree, in writing, to: (i) be bound by the terms of this Agreement including without limitation, any provision limiting Sigma's liability, (ii) use such information only for the purposes contemplated by Sigma in performing its services, and (iii) be bound by the qualifications and limitations expressed in the opinions, conclusions, certificate, or report produced.

10. Ownership of Instruments of Professional Service. Plans, specifications, reports, boring logs, calculations, field data, field notes, laboratory test data, estimates, training materials and similar documents and materials (other than samples) prepared by or for Sigma as instruments of professional service are Sigma's property. Sigma shall retain these instruments of professional service for seven (7) years following submissions of final project deliverables, during which period Sigma's instruments of professional service will be made available for Client's review at any reasonable time.

11. Indemnification.

(a) Client shall indemnify, defend and hold Sigma and its directors, officers, employees, agents, successors and assigns harmless from and against any and all loss, damage, injury, claim, liability, demand, cost or expense, including, but not limited to attorneys fees, attributable to personal injury, bodily injury or property damage, including loss of use thereof, arising out of or relating to this Agreement, the Site or the Services, but only to the extent caused by Client's breach of this Agreement or the negligence or willful acts or omissions of Client or anyone for whose acts or omissions Client may be liable.

(b) Sigma shall indemnify, defend and hold Client and its directors, officers, employees, agents, successors and assigns harmless from and against any and all loss, damage, injury, claim, liability, demand, cost or expense, including, but not limited to attorneys fees, attributable to personal injury, bodily injury or property damage, including loss of use thereof, arising out of or relating to the Services, but only to the extent caused by Sigma's breach of this Agreement or the negligence or willful acts or omissions of Sigma or anyone for whose acts or omissions Sigma may be liable.

12. Limitation of Liability and Waiver of Consequential Damages. To the fullest permitted by law, Sigma's liability under this Agreement shall not exceed the limits of Sigma's insurance.

13. Insurance.

Sigma shall maintain in connection with the Services, until the earlier of the completion of the Services or termination of this Agreement, one or more insurance policies with the following coverage and limits:

Worker's Compensation	Statutory
Employer's Liability:	$1,000,000 per accident $1,000,000 per employee (disease)
Commercial General Liability:	$2,000,000 per occurrence $2,000,000 aggregate
Pollution Coverage:	$2,000,000 each pollution condition $2,000,000 policy aggregate
Professional Liability Errors & Omissions:	$2,000,000 each claim $2,000,000 aggregate
Automobile Liability:	$1,000,000 per occurrence

14. Suspension and Termination.

(a) Client may terminate this Agreement for cause if Sigma breaches a material term of this Agreement and fails to commence and continue action to cure the breach within seven (7) days of Sigma's receipt of Client's written notice of termination, which termination notice shall describe with particularity the breach all other material information relating thereto.

(b) Sigma may suspend the Services, in whole or in part, under any Work Authorization if payment on any invoice is not made in full within thirty (30) days when due or in the event of a Force Majeure condition, as prescribed in Section 15 below. Sigma will return to work within a reasonable time after payment of the outstanding invoice(s) giving rise to the suspension or resolution of the event or cause giving rise to the Force Majeure.

(c) Sigma may terminate this Agreement and any outstanding Work Authorization if (i) the Services under any Work Authorization are suspended for more than thirty (30) consecutive days, (ii) Sigma reasonably believes, in Sigma's sole decision, that Client is withholding information from Sigma, is not cooperating with Sigma or is hindering Sigma's performance of its obligations under this Agreement or is in violation of laws and is not willing to take appropriate or sufficient corrective action, (iii) if a payment on an invoice is not made in full within thirty (30) days when due or (iv) Client breaches a material term of this Agreement. Sigma shall give Client seven (7) days' written notice of Sigma's intent to terminate the Agreement and any outstanding Work Authorization. Client shall have an opportunity to fully cure the alleged condition, default or breach giving rise to the termination within said seven (7) day period.

15. Force Majeure.

Sigma shall not be responsible for any suspension, delay or failure to perform if such suspension, delay or failure is caused by an occurrence beyond Sigma's reasonable control, including, but not limited to, Site conditions, Hazardous Wastes, acts of God, acts or omissions of Client or anyone for whose acts or omissions Client may be responsible, Client's breach of this Agreement, government or other regulatory orders, changes in the Services, changes in applicable law, war, legal disputes, rebellion, sabotage or riots, theft or floods, weather, fires, explosions, or other catastrophes. Sigma shall be entitled to an extension of time to perform the Services in a duration at least equal to the length of any suspension or delay caused by a foregoing type of condition. Client shall pay Sigma all costs and damages attributable to any suspension or delay not caused by Sigma.

16. Sigma As Independent Contractor.

Sigma, in performing the Services, shall be deemed to be an independent contractor and not an agent or employee of Client.

17. Assignment of Agreement.

Client shall not assign this Agreement in whole or in part without the prior written consent of Sigma, which consent shall not be unreasonably withheld. Any assignment not made in accordance with this Agreement shall be void.

18. Subcontracts.

Sigma may subcontract any part of the Services without the prior written approval of Client, but such subcontracting shall not relieve Sigma of any of its obligations to Client under this Agreement.

19. Survival of Obligations.

Obligations of the parties under this Agreement shall survive termination or suspension of the Services or of this Agreement.

20. Entire Agreement.

This Agreement constitutes the entire Agreement between the parties and supersedes all prior negotiations, representations or agreements relating thereto, written or oral, except to the extent they are expressly incorporated herein. Unless otherwise provided for herein, no amendments, changes, alterations or modifications of this Agreement shall be effective unless in writing signed by Client and Sigma. There are no third party rights or benefits under this Agreement, except as explicitly noted in this Agreement.

21. Successors and Assigns.

This Agreement shall inure to the benefit of and be binding upon the successors and permitted assigns of the parties.

22. Notices.

Any notice required or permitted to be given under this Agreement shall be in writing and shall be deemed duly given if delivered by facsimile, commercial delivery services, in person or deposited in the United States mail, first-class certified or registered mail, postage prepaid, return receipt requested.

23. Governing Law.

This Agreement and any disputes arising thereunder shall be governed by the laws of the State of Wisconsin without giving effect to provisions of law that would result in the application of the substantive law of any other state.

24. Severability.

The various terms, provisions and covenants herein contained shall be deemed to be separable and severable, and the invalidity or unenforceability of any of them shall in no manner affect or impair the validity or enforceability of the remainder hereof.

25. Reports and Ownership of Documents.

Upon payment in full to Sigma for all Services, Sigma shall furnish one (1) copy of each report required to be produced by Sigma to Client. Additional copies shall be furnished for the cost of copying. With the exception of such report(s) to Client, all other documents and information relating to the preparation of the report(s), including, but not limited to, notes, support data, text data, memoranda and other preparation materials are and remain the property of Sigma.

26. Wisconsin Construction Lien Law.

AS REQUIRED BY THE WISCONSIN CONSTRUCTION LIEN LAW, SIGMA HEREBY NOTIFIES CLIENT THAT PERSONS OR COMPANIES FURNISHING LABOR OR MATERIALS FOR THE CONSTRUCTION ON CLIENT'S LAND MAY HAVE LIEN RIGHTS ON CLIENT'S LAND AND BUILDINGS IF NOT PAID. THOSE ENTITLED TO LIEN RIGHTS, IN ADDITION TO SIGMA, ARE THOSE WHO CONTRACT DIRECTLY WITH THE CLIENT OR THOSE WHO GIVE THE CLIENT NOTICE WITHIN 60 DAYS AFTER THEY FIRST FURNISH LABOR OR MATERIALS FOR THE CONSTRUCTION. ACCORDINGLY, CLIENT PROBABLY WILL RECEIVE NOTICES FROM THOSE WHO FURNISH LABOR OR MATERIALS FOR THE CONSTRUCTION, AND SHOULD GIVE A COPY OF EACH NOTICE RECEIVED TO THE MORTGAGE LENDER, IF ANY. SIGMA AGREES TO COOPERATE WITH CLIENT AND THE CLIENT'S LENDER, IF ANY, TO SEE THAT ALL POTENTIAL LIEN CLAIMANTS ARE DULY PAID.

27. Counterparts.

This Agreement may be signed in two or more counterparts, each of which shall be treated as an original but which, when taken together, shall constitute one and the same instrument.

28. Further Assurances.

Sigma and Client each covenant and agree to sign, execute and deliver, or cause to be signed, executed and delivered, and to do or make, or cause to be done or made, upon written request of the other Party, all agreements, instruments, papers, deeds, acts or things, supplemental, confirmatory or otherwise, as may be reasonably required by either Party hereto for the purpose of or in connection with consummating the Services described herein.

29. Dispute Resolution.

(a) All claims, disputes, controversies or matters in question arising out of, or relating to this Agreement or any breach thereof, shall be, at Sigma's sole discretion, subject to binding arbitration. If arbitration is elected by Sigma, then such arbitration shall be held in accordance with, at Sigma's sole discretion, Wis. Stats. Chapter 788 before an arbitrator mutually agreeable to either parties or the Construction Industry Arbitration Rules of the American Arbitration Association then in effect. The award rendered, if any, by the arbitrator(s) shall be final and binding on both parties and judgment may be entered upon it in accordance with applicable law in any court having jurisdiction.

(b) The forum and venue for any arbitration or litigation shall be Milwaukee County, Wisconsin. Sigma's preservation and/or perfection of its lien rights, including the commencement of a foreclosure action relating the same, shall not be deemed a waiver of Sigma's right to arbitration.

(c) In no event shall a demand for arbitration or commencement of litigation be made more than two (2) years from the date the party making demand knew or should have known of the dispute or six (6) years from the date of substantial completion of Services, whichever date shall occur earlier.

30. Testimony.

Sigma agrees that, at the request of Client, the persons performing the Services under this Agreement shall be made available as consultants or witnesses, at 2.0 times the Hourly Rate Schedule, in any litigation, hearing or proceeding to explain or defend, as appropriate, any aspect of methods used by Sigma, or results or conclusions developed in connection with Sigma's Services described in this Agreement.

IN WITNESS WHEREOF, this Agreement has been executed on behalf of Sigma and on behalf of Client as of the date first above written.

Firm: Jefferson County Economic Development Consortium

Signature: ______________________

Name (please print): ______________________

Title (please print): ______________________

Date: ______________________

THE SIGMA GROUP, INC.

Signature: ______________________

Name (please print): ______________________

Title (please print): ______________________

Date: ______________________

Project Reference No. 25403

EXHIBIT A
WORK AUTHORIZATION NO. 1

Project Reference No.: 25403

This Work Authorization is entered into by and between The Sigma Group, Inc. ("Sigma") and Jefferson County Economic Development Consortium ("Client"). This Work Authorization incorporates by reference the Agreement entered into by the Parties dated July 2, 2026 (the "Agreement"). The Agreement is hereby amended and supplemented as follows:

Site: Multiple Propertites Located in Jefferson County, WI

General Description of Basic Services.

Client hereby authorizes Sigma to perform and complete the following Service(s):

1. Those Services contained in Sigma's proposal dated July 2, 2026, which is attached hereto and incorporated herein by this reference #25403.
2.

Compensation.

1. Pursuant to the proposal as described above $92,250
2.
3.
4.
5.
6.
7.
8.
9.
10.

Other Terms. [Insert any other terms specific to the work authorization, i.e., dates of performance.]

1.

Firm: Jefferson County Economic Development Consortium

Signature:

Name (please print):

Title (please print):

Date:

THE SIGMA GROUP, INC.

Signature:

Name (please print):

Title (please print):

Date:

RESOLUTION NO. 2026-___

Creating a Full-Time Quality Assurance Specialist Position for the Human Services Department

Executive Summary

The Human Services Director recommends the creation of one full-time equivalent (FTE) Quality Assurance (QA) Specialist position in the Economic Support Division, to be added to the Classification Listing in the 2026 Adopted Budget. Legislation enacted under H.R. 1, formally known as the One Big Beautiful Bill Act, altered how the federal government outlines state accountability for Supplemental Nutrition Assistance Program (SNAP) administration, otherwise known as FoodShare. In response to this Federal Legislation, the Wisconsin legislature approved State funding for SNAP administrative and staff costs to hire additional SNAP quality control staff at the state and county level to review cases in an effort to achieve and maintain a payment error rate under six percent. States with error rates over six percent are required to pay as much as fifteen percent of benefit costs depending on the actual percentage, effective October 1, 2027. As a part of the Southern Consortium that delivers public benefits such as the SNAP Program, Jefferson County Human Services seeks to create one of the five fully funded QA reviewers for the Southern Consortium.

This resolution creates a full-time Quality Assurance Specialist position and amends the Human Services Department's 2026 budget accordingly. On July 21, 2026, the Human Resources Committee considered this resolution and recommended forwarding to the Finance Committee for consideration and approval. Furthermore, on August 4, 2026, the Finance committee recommend forwarding to the County Board for Consideration and approval.

WHEREAS, the Executive Summary is incorporated in this resolution and;

WHEREAS, the creation and funding of the Quality Assurance position will strengthen the Human Services Economic Support Division while contributing to the local and statewide effort to maintain an error rate less than six percent toward the elimination of subsequent Federal fiscal penalties; and

WHEREAS, the Human Services Department provides Public Benefits including the Snap Program to nearly 7,000 residents a month under Wisconsin Statute §49.79 which mandates the state administration of SNAP; and

WHEREAS, Human Services adopting this Quality Assurance position is consistent with our historical role as a leader in cutting edge programming; and

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board of Supervisors hereby amends the 2026 Human Services budget to create a full-time Quality Assurance Specialist in Human Services, with all related wage/benefit and account adjustments made within the adopted 2026 budget, without increasing the tax levy, effective upon adoption.

Fiscal Note: The Quality Assurance position is fully funded by the Department of Health Services. The position is anticipated to be cost-neutral with no increase to the County tax levy. This is a budget amendment. County Board approval requires a two-thirds vote of the entire membership of the County Board (20 votes of the 30-member County Board).

Strategic Plan Reference: YES

Transformative Government Goal 1, Objective 1.1-Attract and retain a talented and committed County workforce and Board of Supervisors and Transformative Government Goal 1,1.2-Invest in professional development opportunities.

Referred By:
Human Resources Committee

REVIEWED: Corporation Counsel: ; Finance Director:

JEFFERSON COUNTY
BUDGET ADJUSTMENT OR AMENDMENT REQUEST

Adjustment		Description	Approval Level
☐ Level 1		Adjustments of operating appropriations up to $4,999 from one account to another within the department's budget	Department Head
☐ Level 2	☐ a.	Adjustments of operating appropriations over $5,000 and up from one account to another within the department's budget.	Administrator
	☐ b.	Substitution of capital items or adjustment of operating to capital appropriations up to $24,999 from one account to another within the department's budget.	Administrator
	☐ c.	Transfers between departments within a budgetary function of up to $24,999.	Administrator
☐ 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
X Level 4	☐ 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
	X 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
	☐ c.	Substitution of capital items or adjustment of operating to capital appropriations over $25,000 from one account to another within the department's budget.	County Board
	☐ d.	Amendments of operating or capital appropriations needing funding from general fund balance.	County Board

Increase	Decrease	Org	Object	Proj	Account Title	Amount
X		66693051	511210	65055	Wages-Regular	23,982.50
X		66693051	512141	65055	Social Security	1,632.56
X		66693051	512142	65055	Retirement (Employer)	1,678.00
X		66693051	512144	65055	Health Insurance	9,790.20
X		66693051	512145	65055	Life Insurance	5.00
X		66693051	512173	65055	Dental Insurance	460.00
X		66693051	543954	65055	Overhead Allocation	4,200.00
X		66693051	531303	65055	Computer Equipment	1,300.00
X		66693051	427010	65055	Consortium Revenue	(43,048.26)

Description of Adjustment:
Federal legislation outlines State accountability for the FoodShare program. The Wisconsin Legislature approved funding for quality control positions at the State and County level in an effort to meet the federal requirements. Human Services would like to add a fully-funded quality control position for the Food Share program.

Department Head Signature ______________________ Date ________

County Administrator Signature ______________________ Date ________

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

Jefferson County Financial Empowerment Center (FEC)

July 22, 2026

What:

Jefferson County Financial Empowerment Center is a free public service that offers one-on-one financial counseling to all adults living or working in Jefferson County. Our certified financial counselors are trained by the Cities for Financial Empowerment Fund to guide participants through budgeting, debt management, credit improvement, legacy planning and long-term goal setting.

Where:

- Jefferson, WI – Jefferson County Workforce Development Center
- Fort Atkinson, WI – Madison College
- Watertown, WI – Madison College
- Lake Mills, WI – Rock Lake Activity Center
- Virtual Sessions
- Phone Sessions

Statistics:

As of 7/22/26*

	April 2026	**May 2026**	**June 2026**	**July 2026**	**7/22/26**
Total Number of Clients since 8/4/25	52	61	69	75	80
Total Sessions	141	170	195	222	239
Total Number of Outcomes (per CFE: + savings, + credit score, - non-mortgage debt, etc.)	47	57	74	79	88
Total Number of Achievements (client driven goals: create a budget, reduce non-essential expenses, maintain positive cashflow in the last month, etc.)	88	111	119	133	156
Number of referral partnership/sponsorship meetings, community events, and community presentations provided/scheduled	109+	125+	136+	139+	141+
Total Increase in Savings	$69,235	$92,389	$93,844	$98,651	$114,037
Total Non-Mortgage Debt Reduced	$139,675	$349,589	$368,520	$372,619	$405,912
Average Savings/Client			$1,360	$1,315	$1,425
Average Non-Mortgage Debt Reduced/Client (*Three outliers subtracted from non-mortgage debt reduced.)			$1,308	$1,256	$1,603

Client Testimonials:

- "Before financial counseling, I didn't have savings, made ends meet but barely, and had lots of debt. I didn't realize how the worry and stress over money was negatively impacting me and my family.

  With the guidance I'm receiving from CJ and the Jefferson County FEC, I am more confident and breathing a sigh of relief that I'm on the right path."
- I went there with all the book smarts on how to budget. I had been doing it for decades, spending hours and hours, spiraling with a focus on negativity toward my financial status. It affects everything and everyone around you. In one hour sessions I left the spiraling at the door and walked out feeling empowered and purposeful toward my finances. What a wonderful gift.

Partnership Meetings, Tabling Events, Presentations, Networking Events:

In addition to the variety of Jefferson County departments, we have been connecting with many:

- Financial institutions (Badger Bank, F&M, Ixonia, Thrivent, Bank of Lake Mills)
- Schools (Madison College, UW-Extension, Lake Mills School District, Watertown Unified Discovery Academy)
- Employment agencies (Work Smart, job fairs)
- Public service organizations (New Beginnings, VITA)
- Community groups (Rotary Clubs (Wttn, LM, FA), Watertown and Fort Atkinson Chamber of Commerce, Fort Atkinson City council)
- Medical Facilities (Fort Health Care)
- Family based organizations/events (Headstart, Gianna's Joy, Mary's Room, Children's Fair, Watertown Family Connections)
- Food Resources (Bread Basket, Jefferson Pantry)

We are working to become members of area Chamber of Commerce, with recently being added to Watertown and Fort Atkinson.

Annual Cost Breakdown		
Description	**Amount**	**Notes**
PM Salary/Benefits	$ 71,143.00	Rhiannon Tonies
(2) Counselor Salary/Benefits	$ 119,860.00	Stephanie Chamberlain, Fernando (CJ) Garcia
Marketing/Outreach	$ 5,000.00	Fort Foundation
Credit Report Pulls	$ 2,000.00	~$6/pull, depends on number of sessions
Events	$ 5,000.00	
Equipment	$ 1,000.00	
Onsite Supplies	$ 500.00	
Continuing Education	$ 5,000.00	Fort Foundation
Indirect Costs	$ 3,000.00	Mileage
Total	**$ 212,503.00**	

Year 1:

Total: $297,503

Funding Sources:

- Cities for Financial Empowerment (CFE) Fund
- Jefferson County Human Services
- Community Action Coalition (CAC)
- Greater Watertown Community Health Foundation
- Fort Atkinson Community Foundation
- Jefferson Community Foundation
- St. Vincent de Paul of Lake Mills
- Summit Credit Union
- Associated Bank

Year 2:

Total: $294,724

Funding Sources:

- Cities for Financial Empowerment (CFE) Fund
- Jefferson County Human Services
- Community Action Coalition (CAC)
- Greater Watertown Community Health Foundation
- Fort Atkinson Community Foundation
- St. Vincent de Paul of Lake Mills
- United Way Bingo Fundraiser
- First Business Bank
- Wisconsin Bankers Foundation

Applied, but pending/amount to be determined:

- Summit Credit Union
- DockHounds Fundraiser
- Randy Schopen Foundation
- Baldwin Congressionally Directed Spending
- United Way of Jefferson and Walworth Counties
- Union Pacific Community Ties Grant
- Associated Bank


DOCKHOUNDS
HOUNDS Care
SUPPORT Jefferson County Financial Empowerment Center
WITH A FUN NIGHT AT WBC PARK!
ATTEND A LAKE COUNTRY DOCKHOUNDS GAME AND HELP RAISE MONEY FOR OUR ORGANIZATION.
FOUR EASY STEPS
SCAN THE CODE
BUY YOUR TICKETS
EARN $10.00 PER TICKET
ENJOY A FUN FAMILY OUTING!
Jefferson County Financial Empowerment Center
BONUS REWARDS FOR GROUPS
50+ TICKETS DOCKHOUNDS HAT
100+ TICKETS HOT DOG
200+ TICKETS DRAFT BEER OR FOUNTAIN DRINK
THE BIGGER YOUR GROUP, THE BIGGER THE REWARDS!
GAME DATE
AUGUST 18
GAME TIME
6:35 PM
GATES OPEN
5:35 PM
FOR QUESTIONS OR INFORMATION, PLEASE CONTACT
Sam at SAMANTHA@DOCKHOUNDS.COM

RESOLUTION NO. 2026-____

Accepting bids for Preventative Mechanical Maintenance to the Highway Shop Property

Executive Summary

Jefferson County Highway Maintenance Property located at 1425 S Wisconsin Drive, Jefferson is establishing preventative maintenance service agreement for the mechanical equipment. This service agreement will perform routine preventative service work to the mechanical equipment to prolong the lifecycle of the equipment and reduce the downtime and break fix expenditures.
On July 9th three contractors participated in the pre-bid walk thru, and we received bids from each of them July 16th. The most responsive bidder is Basset Mechanical in the amount of $48,593, for a three year service agreement. The Director of Facilities checked references to ensure this bidder would be able to perform the work as required and received positive responses and met with the Highway Department staff for consensus. As additional information we have experience with Basset Mechanical at the Highway Shop servicing the building automation systems upgrades and replacing the compressors in each of the air handling units.

This resolution authorizes the County Administrator to contract with Basset Mechanical at an estimated project price of $48,593. On August 3, 2026, the Buildings & Grounds Committee considered the proposal and recommended forwarding it on to the County Board for approval.

____

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

WHEREAS, Jefferson County solicited bids for the Preventative Maintenance and

WHEREAS, such bids were received and opened on July 16, 2026, with the following results:

Contractor	Cost	Notes
Basset Mechanical	48,593	Selected contractor, they are also licensed to service the Building Automation System
Ahern Mechanical Services	41,760	Excludes filter changes, references were not satisfied
North American Mechanical. Inc.	48,960	Service level unsatisfactory

NOW, THEREFORE, BE IT RESOLVED that the County Administrator is authorized to enter into a contract with the lowest responsible bidder, Basset Mechanical, in the amount of $48,593.

Fiscal Note: The cost of this service will be applied to the Highway Shop annual operating budget for facilities expenses. Budget adjustments will be reviewed at a later date if necessary.

Ayes: ___ Noes: ___ Abstain: ___ Absent: ___ Vacant:____

Referred By: Buildings & Grounds Committee 08-03-2026
REVIEWED: County Administrator: ML; Corporation Counsel: DT; Finance Director: MD

ARTICLE III. PURCHASING[1]

Sec. 8-59. Short title.

This ordinance shall be known as the "Jefferson County Purchasing Ordinance".

(Ord. No. 2024-16, § 1, 12-13-2024)

Sec. 8-60. Purpose.

The purpose of this ordinance is to provide for the fair and equitable treatment of all persons involved in public purchasing by this county, to maximize the purchasing value of public funds, and to provide a framework of internal controls to achieve these objectives.

(Ord. No. 2024-16, § 2, 12-13-2024)

Sec. 8-61. Application.

(a) This ordinance applies to the procurement of all goods and services by Jefferson County, whether professional or nonprofessional. It shall apply to every expenditure of public funds by Jefferson County for public purchasing regardless of the funding source, subject to the exceptions noted in this ordinance.

(b) When the procurement involves purchase from another governmental entity or~~f~~ the expenditure of federal or state ~~assistance or contract~~ funds, the procurement shall be conducted in accordance with any applicable federal or state laws or regulations which are not reflected in this ordinance. When mandatory applicable state or federal laws or regulations are inconsistent with the provisions of this ordinance, compliance with such state or federal laws or regulations shall constitute compliance with this ordinance. Nothing in this ordinance shall prevent the county~~any public agency~~ from complying with the terms and conditions of any grant, gift or bequest which are otherwise consistent with law.

(c) The highway department shall not be governed by the provisions of this ordinance for purchases of repair parts and for repair work involving highway machinery or equipment, but the highway department shall comply with the provisions of § 59.52(29) and § 66.0901, Wis. Stats as required by law.

(d) The county recognizes occasionally it may be in the best interest of the county to enter into contracts, leases or other agreements that have been bid, negotiated, or otherwise entered into in a manner which is not in strict conformity with the terms of this ordinance. Upon adoption or ratification of any such contract, lease, or other agreement by the county board or purchasing agent where applicable, any such nonconformity shall be deemed to have been waived by the county.

[1]Editor's note(s)—Ord. No. 2024-16, §§ 1—13, adopted Dec. 13, 2024, repealed the former Art. III, §§ 8-59—8-70, and enacted a new Art. III as set out herein. The former Art. III pertained to similar subject matter and derived from Ord. No. 2018-05, §§ 2—13, adopted April 17, 2018.

(e) This ordinance shall not be construed to create a private right of action or enforcement against the county for any person seeking to do business with Jefferson County. Compliance with the terms of this ordinance shall rest solely with Jefferson County.

(f) Except as otherwise expressly provided, this ordinance does not apply to real estate transactions.

(Ord. No. 2024-16, § 3, 12-13-2024)

Sec. 8-62. Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Aggregate total cost means the reasonable expectation of how much a particular purchase will cost, or a series of purchases of the same or substantially similar goods or services made in a 12-month period to accomplish or in furtherance of a specific project or internal service provided by a department. For a contract with an expected life which will span multiple years, the aggregate total cost shall include the cost of all years of the contract.

Bid means the written or verbal commitment of a contractor or vendor to furnish goods or services, or a combination thereof, in specific quantities at a firm price.

Bidder means anyone who submits a bid in response to a request for bids or proposals.

Brand name specification means a specification limited to one or more items by manufacturers' names or catalogue numbers.

Brand name or equal specification means a specification limited to one or more items by manufacturers' names or catalogue numbers to describe the standard or quality, performance or other important characteristics needed to meet county requirements and which provides for the submission of equivalent products.

Business means any corporation, partnership, individual, sole proprietorship, joint stock company, limited liability company, joint venture or any other private legal entity.

Change order means a written order approved and issued by the purchasing agent, directing a business to make changes to a contract and project.

Confidential information means any information which is available to an elected official or employee only because of the elected official or employee's relationship~~status as an employee~~ ~~of~~ with this county and is not a matter of public knowledge or is not available to the public on request.

Construction means the process of building, altering, repairing, improving, or demolishing any public structure or building, or other public improvements of any kind to any public ~~real~~ property. Construction does not include the routine operation, routine repair or routine maintenance of existing structures, buildings, or real property.

Contract means all types of county agreements, regardless of what they may be called, for the procurement of supplies, services, or construction or any other agreement that legally binds the county.

Contract modification means any written alteration in specifications, delivery point, rate of delivery, period of performance, price, quantity or other provision of any contract accomplished by mutual action of the parties to the contract.

Contractor means any person having a contract with a public agency of the county.

Cost data means factual information concerning the cost of labor, material, overhead and other cost elements which are expected to be incurred or which have actually been incurred by the contractor in performing the contract.

Cost reimbursement contract means a contract under which a contractor is reimbursed for costs which are allowable and allocable in accordance with the contract terms and the provisions of this ordinance and a fee or profit, if any.

Direct or indirect participation means involvement through decision, approval, disapproval, recommendation, preparation of any part of a purchase request, influencing the content of any specification or procurement standard, rendering of advice, investigation or auditing or in any other advisory capacity.

Employee means an individual drawing a salary from the county, whether elected or not, and any noncompensated individual performing ~~personal~~ services for the county or any department, agency, commission, council, board, of any other entity established by the executive or legislative branch of this county.

Financial interest.

(1) Ownership of any interests or involvement in any relationship from which or as a result of which a person within the past year has received, or is presently or in the future entitled to receive, any amount that is prohibited by county or state law;

(2) Ownership of any property, or business; or

(3) Holding a position in a business such as an officer, director, trustee, partner, employee or the like, or holding any position of management.

Gratuity means a payment, loan, subscription, advance, deposit of money, services or anything of value, present or promised, unless consideration of substantially equal or greater value is received.

Immediate family means an individual's spouse and an individual's relative by marriage, lineal descent or adoption who receives, directly or indirectly, more than one-half of his or her support from the individual or from whom the individual receives, directly or indirectly, more than one-half of his or her support. ~~a spouse, children, parents, brothers and sisters.~~

Lease means a contract for use of equipment or other supplies under which title will not pass to the county at any time.

Person means any person, individual, union, committee, club, other organization or group of individuals.

Procurement means buying, purchasing, renting, leasing or otherwise acquiring any supplies, materials, equipment, and contractual services. It also includes all functions and administrative procedures that pertain to obtaining the above, including solicitation of sources, selection, and preparation and award of contract.

Professional services means services rendered by independent contractors who are members of a recognized profession or possessing a unique or technical skill such as, but not limited to, doctors, lawyers, architects, engineers, accountants, etc. Such services are characterized by extended analysis, the exercise of discretion and independent judgment in their performance, and an advanced, specialized type of knowledge, expertise, or training customarily acquired either by a prolonged course of study or equivalent experience in the field.

Public agency means a public entity subject to or created by local ordinance.

Public work project means the construction, repair, remodeling, or improvement of any public work or building, or the furnishing of supplies or materials of any kind as defined by Wis. Stat. § 59.52(29), Public Work.

Purchase order means a written contract with a vendor or provider which formalizes the terms and conditions of a proposed transaction, such as a description of the requested items, delivery schedule and terms of payment.

Qualified products list means an approved list of supplies, services or construction items described by model or catalogue numbers which, prior to competitive solicitation, the county has determined will meet the applicable specification requirements.

Request for bids means all documents, whether attached or incorporated by reference, utilized in a formal request to prospective vendors soliciting price quotations. The request contains the specifications or scope of work and contractual terms and conditions applicable to the procurement for which a bid is solicited.

Request for proposals means all documents, whether attached or incorporated by reference, utilized for soliciting proposals when exact specifications are unknown and when it is expected that negotiations with one or more bidders may be required with respect to any aspect of the requirements for a procurement or when other qualitative factors will be considered in the selection of a vendor in addition to price.

Responsible bidder or offeror means a person who has the capability in all respects to perform fully the contract requirements with the tenacity, perseverance, experience, integrity, reliability, capacity, facilities, equipment and credit which will assure good faith performance.

Responsive bidder means a person who has submitted a bid which conforms in all material respects to the request for bids.

Small purchases means any purchase not exceeding $50~~25~~,000.00 when made according to the small purchase procedures in this ordinance.

Specification means any description of the physical or functional characteristics, or the nature of a supply, service, or construction item. It may include a description of any requirement for inspecting, testing or preparing a supply, service or construction of an item for delivery.

(Ord. No. 2024-16, § 4, 12-13-2024)

Sec. 8-63. Purchasing agent.

(a) *Appointment*. The purchasing agent shall be the county administrator or his or her designee.

(b) *Authority and duties*. The purchasing agent shall serve as the principal public purchasing official for the county and shall be responsible for the procurement of supplies, services, equipment, and construction in accordance with this ordinance, as well as the management and disposal of supplies, materials and equipment. The purchasing agent shall purchase or supervise the purchase of all supplies, materials, equipment and construction needed by the county, shall sell, trade or otherwise dispose of supplies, materials, and equipment, and shall establish and maintain programs for the specification development, contract administration, and inspection and acceptance of supplies, services, materials and construction. The purchasing agent may establish operational procedures and administrative rules relating to the execution of the purchasing agent's duties to ensure compliance with the terms of this ordinance.

(Ord. No. 2024-16, § 5, 12-13-2024)

Sec. 8-64. Source selection and contract formation.

(a) Generally.

(1) Any act of procurement shall be conducted in such a manner as to obtain the best possible price, performance guarantee, service guarantee, quality and value.

(2) Any act of procurement shall comply with the Standard Terms & Conditions promulgated by the Corporation Counsel's office, unless otherwise approved by the County Administrator and Corporation Counsel.

(3) *Contracts*. All purchases procured under sections 8-64(b), (c), and (e), where purchases under subsection (e) do not meet the requirements of subsection (d), shall require a contract setting forth, at a minimum, the duties and responsibilities of all interested parties. The use of cost-plus-a-percentage-of-cost

or cost-plus-a-percentage-of-construction-cost contracts are prohibited. All contracts shall be entered into in the name of the county, executed by signature of the county administrator, and be approved as to content, form, and substance by the county's corporation counsel. The county clerk shall be the custodian of all contracts entered into by the county.

(4)

(b~~a~~) *Competitive sealed bidding*.

(1) *Conditions for use*. Except as otherwise provided herein, a~~A~~ll contracts of this county with an estimated cost of $50,000 or greater shall be awarded by competitive sealed bidding.~~, except as otherwise provided in subsections (b), (c), (d), (e), , , , and (k) of this section~~.

(2) *Proof of responsibility*. Proof of responsibility may be required of all bidders as set forth in~~under~~ Wis. Stat. § 66.0901 ~~(2), (3) and (4)~~.

(3) *Request for bids*. A request for bids shall be issued and shall include specifications and all contractual terms applicable to the procurement.

(4) *Notice*. ~~Adequate~~ Except as otherwise provided herein, notice of the request for bids shall be given no later than 14 calendar days ~~a reasonable time~~ prior to the date set forth therein for the opening of bids. ~~Notice shall be given no later than 14 calendar days prior to the bid opening.~~ Such notice shall, when required by State Statute, include publication in a newspaper of general circulation. The notice shall state the date, time, and place of the bid opening.

a. *Legal notice*. Any public works contract or procurement with an aggregate total cost greater than or equal to $50~~25~~,000.00 shall be noticed by publication in a newspaper that is circulated within the county.

b. *Public notice*. Any ~~public works~~ contract or procurement with an aggregate total cost greater than or equal to $50~~25~~,000.00 shall be noticed by publication on the county's website.

(5) *Questions and clarifications*. The request for bids shall designate persons who may respond to questions or clarifications on the request. Solicitation of information from sources other than the designated individuals may result in rejection of bid. Any modification to the request shall be issued as an addendum to the request and posted on the Jefferson County website.~~be made to all known responsible bidders~~.

(6) *Bid opening*. Bids shall be opened publicly in the presence of one or more witnesses at the time and place designated in the request for bids. The amount of each bid and other such relevant information as the purchasing agent deems appropriate shall be recorded.

(7) *Bid evaluation and acceptance*. Bids shall be evaluated based on the requirements set forth in the request for bids. The request for bids shall set forth the evaluation criteria to be used for selection. Nothing herein shall prevent the purchasing agent from standardizing property, inventory, supplies, and equipment if ~~by doing so~~ it is determined by the purchasing agent to be in the best interest of the county.

(8) *Withdrawal or modification of bids*. Bids may be modified or withdrawn any time prior to the time of opening bids. No bid may be withdrawn or modified after the time of opening bids has passed, except as provided in Wis. Stat. §66.0901(5). ~~however, correction in bids shall be permitted only to the extent that the bidder can show by clear and convincing evidence that a mistake was made, the nature of the mistake and the bid price actually intended. However, downward correction of a bid, which would displace the apparent low bidder, shall only be permitted if the error made and intended bid price can be determined solely from the bid documents.~~

(9) *Rejection of bids*. The county reserves the right to reject any or all bids or parts thereof and to award to the bidder who, in the judgment of the county will best serve the county. Reasons for rejecting bids shall be documented and transmitted to the bidder with reasonable promptness.

(10) *Award*. The contract shall be awarded with reasonable promptness by written notice to the responsible and responsive bidder whose bid provides the best value for the county. The county board of supervisors shall approve all awards, except that the county board of Supervisors may delegate this approval authority to a standing committee or the County Administrator in accordance with this ordinance.

(11) *Request for qualifications*. The county may issue an invitation for potential bidders to submit qualifications, followed by a request to bid to those bidders whose qualifications have been determined to be acceptable.

(12) *Specifications*.

a. *Maximum practicable competition*. All specifications shall be drafted so as to promote overall economy for the purposes intended and encourage free and open competition in satisfying the county's needs and shall not be unduly restrictive. ~~The ordinance enunciated in~~ T~~t~~his section applies to all specifications including, but not limited to, those prepared for the County by architects, engineers, designers and draftsmen.

b. *Qualified products list*. A qualified products list may be maintained by the purchasing agent.

c. *Brand name or equal specification*.

1. *Use*. Brand name or equal specifications may be used when the purchasing agent determines that:

(i) No other design or equal specification or qualified products list is available;

(ii) Time does not permit the preparation of another form of purchase description, not including a brand name specification;

(iii) The nature of the product or the nature of the county's requirements makes use of a brand name or equal specification suitable for the procurement; or

(iv) Use of a brand name or specification is in the county's best interest.

2. *Designation of several brand names*. Brand name or equal specifications shall seek to designate three or as many different brands as are practicable as "or equal" references and shall further state that substantially equivalent products to those designated will be considered for award.

3. *Required characteristics*. Unless the purchasing agent determines in writing that the essential characteristics of the brand names included in the specifications are commonly known in the industry, he or she shall provide a description of the required design, function, or performance characteristics.

4. *Nonrestrictive use of brand name or equal specifications*. Where a brand name or equal specification is used in a solicitation, the solicitation shall contain explanatory language that the use of a brand name is for the purpose of describing the standard of quality, performance and characteristics and is not intended to limit or restrict competition.

d. *Brand name specification*.

1. *Use*. Since use of a brand name specification is restrictive of product competition, it may be used only when the purchasing agent makes a determination that only the identified brand

name item or items will satisfy the county's needs. The purchasing agent must be prepared to substantiate the basis for the selection of the chosen material.

2. *Competition*. The purchasing agent shall seek to identify sources from which the designated brand name item or items can be obtained and shall solicit such sources to achieve whatever degree of price competition is practicable. If only one source can supply the requirement, the procurement shall be made under section 8-64(e~~d~~)(1).

(c~~b~~) *Competitive sealed proposals*.

(1) *Conditions for use*. When the purchasing agent determines that the use of competitive sealed bidding is either not practicable or not advantageous to the county, a contract may be entered into by use of the competitive sealed proposals method described herein.

(2) *Request for proposals*. Proposals shall be solicited through a request for proposals.

(3) *Notice*. Adequate notice of the request for proposals shall be given in the same manner as provided in subsection (b~~a~~)(4) of this section, provided the minimum lead time shall be 14 calendar days.

(4) *Receipt of proposals*. No proposals shall be handled so as to permit disclosure of the contents of any proposal to competing offerors during the process of negotiation. A register of proposals shall be prepared containing the name of each offeror, the number of modifications received, if any, and a description sufficient to identify the item offered. The register of proposals shall be open for public inspection only after contract award.

(5) *Evaluation factors*. The request for proposals shall set forth the evaluation factors to be used with the county reserving the right to accept or reject proposals if deemed in the best interest of the county.

(6) *Questions and clarifications*. The request for proposals shall designate persons who may respond to questions or clarifications on the request. Solicitation of information from sources other than the designated individuals may result in rejection of proposals. Any modification to the proposals shall be issued as an addendum to the request for proposals and be made to all known responsible offerors.

(7) *Award*. Award shall be made to the responsible offeror whose proposal is determined to be the most advantageous to the county taking into consideration past performance, price and evaluation factors set forth in the request for proposals.

(d~~c~~) *Small purchases*. Any purchase with an aggregate total cost less than $50~~25~~,000.00 may be made in accordance with small purchase procedures, however, purchases shall not be artificially divided so as to constitute a small purchase under this section.

(1) Purchases less than $10~~5~~,000.00 do not require a quote, bid, requisition, or purchase order. These purchases shall be acquired through a method of solicitation determined by the purchasing agent or his or her designee acting in the best interests of the public.

(2) Purchases between $10~~5~~,000.00 and $50~~25~~,000.00 shall be approved through a requisition process by the purchasing agent or his or her designee. Once a requisition is approved by the purchasing agent, a purchase order shall be generated as evidence of approval for the purchase. Except as otherwise provided for by subsection (e~~d~~) of this section, written quotations from at least three vendors, if available, shall be required for all purchases between $10~~5~~,000.00 and $50~~25~~,000.00. The name of the vendor and date and amount of quotation shall be recorded and maintained as a public record. If a purchase qualifies as a public works project, the requirements of (l~~k~~)(1) below shall be followed.

(e~~d~~) *Special purchases*. The competitive procurement process as set forth above is not required in the following circumstances:

(1) *Sole source procurement*. A contract may be awarded without competition when the purchasing agent determines in writing, after conducting a good faith review of the available sources, that there is only one source for the required supply, service or construction item and when allowed by law.

(2) *Emergency procurements*. In the event of an emergency, the purchasing agent may make or authorize others to make emergency procurements, provided that such emergency procurements shall be made with such competition as is practicable under the circumstances. Circumstances warranting an emergency procurement include but are limited to: situations threatening public health or safety, where immediate repairs are required to county property to protect or prevent against further loss or damage, where immediate action is needed to prevent or minimize disruption to county services, where immediate action is required to ensure integrity of county records, or where immediate action is necessary to avoid a lapse or loss of grant funding. A written determination of the basis for the emergency and for the selection of the vendor or contractor shall be included in the contract file and forwarded to the purchasing agent. The purchasing agent shall report any non-budgeted purchases greater than $10~~5~~,000.00 made under this section to the committee having jurisdiction over the purchase as soon as practicable after the purchase is complete.

(3) *Cooperative and group purchasing*. Where feasible, the purchasing agent may elect to forgo competitive bidding by the county in favor of participating in a cooperative purchase with other units of government. In order to forgo these requirements, the sponsoring agency must be able to demonstrate that it has performed the due diligence necessary to satisfy the requirements of this ordinance and have a current contract in place with the selected contractor. Purchases may be made directly from approved vendors on contracts which have been previously competitively bid and approved by the State of Wisconsin without being competitively bid by the county. The county may also purchase from any other governmental entity without the need for bids per Wis. Stat. §66.0131(2), as may be amended from time to time. The purchasing agent will retain documentation evidencing these requirements have been met as a public record.

(4) *Regular and routine vehicle equipment, maintenance, and repair*. Departments that purchase supplies and equipment for regular and routine vehicle outfitting, maintenance and repair shall ensure that they are purchasing those supplies, equipment, and labor so as to achieve the lowest reasonable price given the availability, location, frequency of purchase, or other relevant factors. In order to ensure that the departments are obtaining the lowest reasonable price, departments shall periodically review the price of frequently purchased good or materials from multiple sources.

(5) *Impracticality*. The purchasing agent may waive the competitive process requirements and negotiate with vendors directly for professional services that are not conducive to competition, for goods with specific requirements or need for compatibility, software, for pre-owned goods, or when the competitive process is otherwise determined to be impractical or not advantageous to the county. The purchasing agent shall require department heads to provide written justification for the need to waive the competitive process prior to purchase.

(6) *Employee related benefits and insurance coverage*. Contracts for employee benefits and any county insurance coverages shall not be subject to the provisions of this ordinance. However, these contracts shall be regularly reviewed with the appropriate standing committee. The purchasing agent, with review and approval of the appropriate standing committee, shall be authorized to renew contracts for employee benefits and insurance coverages without a procurement process if it is determined to be in the best interest of the county.

(7) *Fair Park contracts*. The purchasing agent may negotiate and authorize contracts regarding Fair Park activities for amounts up to $100,000.00 provided that the contracted activities are approved in the annual budget adopted by the county board of supervisors. All contracts shall be approved by the county's corporation counsel or his or her designee, and signed by the county administrator. The county clerk shall be the custodian of all contracts entered into by the county.

(8) *Service contracts, human services department*. The human services department shall purchase services in accordance with the procedures set forth in Wis. Stat. § 46.036. The human services department shall circulate rules and procedures governing purchases of service for the human services department and shall submit such procedures to the human services board for approval. Purchase of care and service contracts that are subject to regulation under Wis. Stat. §§ 46.036 and 49.34 may be executed by the director of the human services department. The human services department shall submit all contracts to corporation counsel for review and approval prior to entering into contracts.

(e) *Highway department*.

(1) The highway commissioner is authorized to make purchases directly related to highway construction in accordance with § 83.015(2)(b) Wis. Stats.

(2) *Maintenance and construction commodities*. Where feasible, annual written quotes will be solicited for road construction and maintenance related commodities such as asphalt, asphaltic emulsions, gravel, concrete, and other aggregate materials. Vendors providing quotes will provide a not-to-exceed price per unit for the upcoming year to be approved by the county board. The purchasing agent may authorize the selection of any vendor that provides the best value for the county based on the circumstances of the individual project provided that the basis for the authorization is documented and that documentation is retained in the county's authorized retention system.

(3) *Subcontractors*. Where feasible, the highway department will seek quotes for labor and equipment rates annually. Prospective vendors will provide not-to-exceed rates for labor and equipment for the upcoming year to be approved by the county board. The purchasing agent may authorize the selection of any vendor that provides the best value for the county based on the circumstances of the individual project provided that the basis for the authorization is documented and that documentation is retained in the county's authorized retention system.

(4) The highway commissioner, with the approval of the highway committee, is authorized to enter into contracts with cities, villages, and towns within Jefferson County to enable the county to construct or maintain streets and highways within those municipalities. Maintenance shall include the furnishing of any road supplies and equipment to such municipalities.

~~(f) *Contracts*. All purchases procured under sections 8-64(a), (b), and (d), where purchases under subsection (d) do not meet the requirements of subsection (c), shall require a contract setting forth, at a minimum, the duties and responsibilities of all interested parties. The use of cost-plus-a-percentage-of-cost or cost-plus-a-percentage-of-construction-cost contracts are prohibited. All contracts shall be entered into in the name of the county, executed by signature of the county administrator, and be approved as to content, form, and substance by the county's corporation counsel. The county clerk shall be the custodian of all contracts entered into by the county.~~

(g) *Lease or rental contracts*. A lease or rental agreement may be entered into provided it is determined to be in the best interest of the county, and all conditions for renewal and costs of termination are set forth in the lease. Where the county has an option to lease, rent, or purchase an item, a written analysis will be prepared supporting the county's decision to lease, rent, or purchase. Lease or rental agreements shall follow the procurement requirements of this section.

(h) *Changes to contracts*. If during the term of a contract, any party wishes to change the contract terms, the changes must be agreed to in writing and signed by all interested parties. The purchasing agent shall approve all contract changes on behalf of the county. Once all changes are approved in writing by all parties, the purchasing agent shall approve a change order to be processed for any purchase that exceeds the lesser of $500.00 or ten percent of the original purchase order. Changes to contracts that affect the county budget shall cause adjustments to the county budget in accordance with the county's Budget Adjustment Request Policy.

(i) *Environmentally preferable purchasing policy*. County purchasing procedure shall include review of proposed purchases in light of the guidelines set forth in the environmentally preferable purchasing policy approved by the solid waste and air quality committee. Department heads, the county administrator and committees shall, when fiscally feasible, consider purchases that are in accord with such policy. Consideration of environmentally preferable factors may be a reason to accept other than the low bid for a particular product or project not required by law to be let to the lowest bidder.

(j) *Contracts with no funds involved*. Any contract which does not require the expenditure of county funds, but which creates legally binding obligations for one year or less on the part of the county, shall not be executed until approved by the purchasing agent. Such contracts exceeding one year, shall be approved by majority vote of the county board of supervisors.

(k) *Renewal of contracts*.

(1) Except as provided for in subsection (2) contracts for procurement may be bid for a duration not in excess of three years where costs for years after the first year are specified or are established on a percentage basis over the first year. The finance committee, on a case-by-case basis, can authorize contracts in excess of three years.

(2) Contracts for employee benefits and insurance coverages shall not be subject to the provisions of subsection (1) above, however these contracts shall be reviewed with the appropriate standing committees on an annual basis. The purchasing agent with approval from the standing committees shall be authorized to renew contracts for employee benefits and insurance coverages annually without a procurement process if it is determined to be in the best interest of the county.

(l) *Public works contracts*.

(1) If the estimated cost of any public work is between $10~~5~~,000.00 and $50~~25~~,000.00, the department ~~or agency~~ head that is initiating the contract ~~shall inform the purchasing agent and the agent~~ shall give a Class 1 notice under chapter 985 before contracting for the work or shall contract with a person qualified as a bidder under § 66.0901(2), Wis. Stats. ~~The county administrator shall establish written criteria concerning contracts, payment and performance bonds for public work projects between $10,000.00 and $100,000.00, in accordance with § 779.14(1)(d), Wis. Stats.~~

(2) As provided in § 59.52(29), Wis. Stats., all public work, includinge~~e~~ any contract for the construction, repair, remodeling or improvement of any public work, building, or furnishing of supplies or material of any kind where the estimated cost of such work will exceed $50~~25~~,000.00 shall be let by contract to the lowest responsible bidder via the sealed competitive bid process, provided such bid complies with the specifications. The contract shall be let and entered into pursuant to § 66.0901, Wis. Stats., except the board may, by a three-fourths vote of all the members entitled to a seat, provide that any class of public work or any part thereof may be done directly by the county without submitting the same for bids.

(3) The County shall require payment and performance bonds for public work projects in accordance with § 779.14(1m)(d), Wis. Stats.

(m) *Revenue contracts*. Provided that revenue is approved by the county board of supervisors in the county's annual budget, county department heads may authorize contracts for the provision of county services, including fee for service and grant contracts, or receipt of contributions or donations for a designated purpose, of up to $10~~5~~,000.00 annually. Contracts more than $10~~5~~,000.00 and less than $50~~25~~,000.00 annually may be approved by the purchasing agent. Contracts more than $50~~25~~,000.00 annually shall be approved by the board of supervisors.

(n) *Competition*.

(1) The county will not place unreasonable requirements on firms in order for them to qualify to do business.

(2) The county will not require unnecessary experience or excessive bonding.

(3) The county will not engage in noncompetitive pricing practices between firms or between affiliated companies.

(4) The county will not engage in noncompetitive contracts to consultants that are on a retainer basis.

(5) The county will not specify only a "brand name" product instead of allowing a "brand name or equal to" product for reasons of contracting with a specific vendor.

(6) The county will not impose geographical preferences in its selection of contractors except where required by federal law, or where contractors require certain state licenses.

(Ord. No. 2024-16, § 6, 12-13-2024)

Sec. 8-65. Debarment or suspension.

The county will not select any contractor that is suspended or debarred from doing business with any federal agency. The purchasing agent will search the system for award management website (SAM), or any other federally endorsed website to determine eligibility for contract award prior to recommending the award.

The county may also maintain a list of contractors that it chooses to suspend or debar. After reasonable notice to the person involved and reasonable opportunity for that person to be heard, the purchasing agent, after consulting with the appropriate county boards, committees and commissions and corporation counsel, is authorized to debar a person for cause from consideration for award of contracts. The debarment shall not be for a period of more than three years. The purchasing agent is authorized a person for award of contracts if there is probable cause to believe that the person engagement in any activity which might lead to debarment. The causes for debarment include:

(1) Conviction for commission of a criminal offense as an incident to obtaining or attempting to obtain a public or private contract or subcontract, or in performance of such contract or subcontract.

(2) Conviction under state and federal statutes of embezzlement, theft, forgery, bribery, falsification or destruction of records, receiving stolen property or other offense indicating a lack of business honesty which currently, seriously and directly affects responsibility as a county contractor.

(3) Conviction under state or federal antitrust statutes arising out of the submission of bids or proposals.

(4) Violation of contract provisions, as set forth below, of a character which is regarded by the purchasing agent to be so serious as to justify debarment action:

    a. Deliberate failure without good cause to perform in accordance with the specifications or within the time limit provided in the contract; or

    b. A recent record of failure to perform or of unsatisfactory performance in accordance with the terms of one or more contracts, provided that failure to perform or unsatisfactory performance caused by acts beyond the control of contractor shall not be considered basis for debarment.

(5) Any other cause the purchasing agent determines to be so serious and compelling as to affect responsibility as a county contractor.

(6) For violation of the county's ordinance on ethics.

(Ord. No. 2024-16, § 7, 12-13-2024)

Sec. 8-66. Ethics in public contracting.

(a) *Criminal penalties*. To the extent that violations of the ethical standards of conduct set forth in this section constitute violations of state criminal law, they shall be punishable as provided therein. Such penalties shall be in addition to the civil sanctions set forth in this section. Criminal, civil, and administrative sanctions ~~against employees or nonemployees~~ which are in existence on the effective date of this subchapter shall not be impaired.

(b) *Elected official and employee conflict of interest*. In accordance with the county's ordinance on ethics, any elected official or ~~appointed~~ employee of the county shall not participate directly or indirectly in a procurement when:

(1) The elected official, employee, or any member of their ~~employee's~~ immediate family has a financial interest pertaining to the procurement; or

(2) Any other person, business or organization with whom the elected official, employee, or any member of their ~~employee's~~ immediate family is negotiating or has an arrangement concerning prospective employment, is involved in the procurement.

(c) *Gratuities and kickbacks*.

(1) *Gratuities*. In accordance with the county's ordinance on ethics, an elected official or employee may not solicit, demand, or accept gratuities, favors or anything of monetary value from contractors or parties to contracts, except items of nominal value as permitted under the County's Ethics ordinance.~~, or agree to accept from another person a gratuity greater than $25.00 of value or an offer of employment in connection with any decision, approval, disapproval, recommendation, preparation or any part of a program requirement or purchase request influencing the content of any specification or procurement standard, rendering of advice, investigation, auditing or any other advisory capacity in any proceeding or application, request for ruling, determination, claim or controversy, or other particular matter, pertaining to any program requirement in a contract or subcontract, or to any solicitation or proposal therefor.~~

(2) *Kickbacks*. Contractors shall certify compliance with anti-kickback, ethics, and non-collusion requirements. It shall be unethical for any payment, gratuity or offer of employment to be made by or on behalf of a subcontractor under a contractor to the prime contractor or higher tier subcontractor or any person associated therewith, as an inducement for the award of a subcontract or order.

(d) *Contingent fees*. It shall be unethical for a person or to retain a person, to solicit or secure a county contract upon an agreement or understanding for a commission, percentage, brokerage or contingent fee, except for retention of bona fide employees or bona fide established commercial selling agencies for the purpose of securing business.

(e) *Contemporaneous employment*. It shall be unethical for any employee who is participating directly or indirectly in the procurement process to become or to be, while such an employee, the employee of any person contracting with the county.

(f) *Use or disclosure of privileged information*. In accordance with the county's ordinance on ethics, it shall be unethical for any employee or elected official to use or disclose privileged information for actual or anticipated gain of the employee or any member of the employee's immediate family.

(g) *Personal purchases*. Elected officials and employees are prohibited from purchasing items for personal use.

(h) *Sanctions*.

(1) *Employees*. The county board in the case of the county administrator or the county administrator in the case of county employees may impose sanctions on employees for violation of the ethical standards in

this section up to and including termination, and further may seek additional damages or criminal prosecution if warranted.

(2) *Nonemployees*. The county board may impose sanctions on any nonemployee for violations of the ethical standards herein, up to and including termination of contract and/or debarment or suspension as provided in section 8-65 herein, and further may seek additional damages or criminal prosecution if warranted.

(Ord. No. 2024-16, § 8, 12-13-2024)

Sec. 8-67. Record retention.

The county will maintain records sufficient to document the history of each procurement. Retention of any bid documents, proposals, specifications, responses to requests for bids or proposals, contracts, requisitions, purchase orders, quotations written or verbal, invoices for payment, and any documentation supporting the aforementioned documents and documented approval of any of these items shall be retained according to the county's designated county records retention system and in accordance with the county's records retention schedule.

(Ord. No. 2024-16, § 9, 12-13-2024)

Sec. 8-68. Individual charge accounts.

The county shall favor the use of procurement or credit cards over the use of individual vendor charge accounts.

(Ord. No. 2024-16, § 10, 12-13-2024)

Sec. 8-69. Unauthorized purchases.

Any county purchases which do not adhere to this ordinance may be considered void. The individual responsible for the purchase may be held personally liable for the cost of the purchase.

(Ord. No. 2024-16, § 11, 12-13-2024)

Sec. 8-70. Sale of surplus property.

When personal property owned by the County of Jefferson no longer serves any useful purpose in the department in which it is located, the purchasing agent shall first determine whether any other county department or agency needs such property. In the event such property can no longer be used by any department or agency of the county, the purchasing agent shall determine if such property should be offered for sale and sell such property if sale is determined to be appropriate. If the purchasing agent determines that the property has no resale value or that the resale value may be less than the costs associated with selling the property, the purchasing agent may authorize that the property be properly disposed of as trash, refuse or recycled material. The purchasing agent shall determine a method of sale or disposition for each item. Sale proceeds, net of related sales costs, shall be deposited by the authorized selling employee, with the county treasurer, in the fund through which the original purchase was made. In regard to surplus property originally acquired through state or federal grants, due diligence shall be required to determine whether those net sale proceeds must be returned to the state or federal government.

(Ord. No. 2024-16, § 12, 12-13-2024)

Sec. 8-71. Abandoned or unclaimed property.

Pursuant to § 66.0139, Wis. Stats., property which has been abandoned or remains unclaimed in the possession of any county officer or employee for 30 days after such officer or employee took possession is deemed abandoned property and is subject to disposal. The purchasing agent shall determine whether disposal is to be by public sale or other commercially reasonable means. If such abandoned property is not saleable it shall be disposed of as trash, refuse or recycled material in any reasonable manner. Where disposal is by any means other than public sale, the purchasing agent shall maintain a record of the following facts for two years after disposal:

(1) Inventory of property.

(2) Date of disposal.

(3) Method of disposal.

(4) Price received, if any.

(5) The name and address~~job assignment~~ of the person who took possession of the property.

The cost of keeping and selling such property shall be charged against any resulting moneys. Any remaining amounts shall become the property of the county and shall be deposited with the county treasurer in the general fund of the county. For surplus property originally acquired through state or federal grants, due diligence shall be required to determine whether those net sale proceeds must be returned to the state or federal government.

(Ord. No. 2024-16, § 13, 12-13-2024)

Secs. 8-72—8-98. Reserved.

JEFFERSON COUNTY

Revenues collected through June 30

DEPT NAME	2026 REVISED	2026 ACTUAL	%COLLECTED	2025 REVISED	2025 ACTUAL	%COLLECTED	2024 REVISED	2024 ACTUAL	%COLLECTED
Administration Total	$ (845,260.00)	$ (622,632.05)	74%	$ (1,017,274.00)	$ (503,381.54)	49%	$ (1,263,088.00)	$ (403,695.00)	32%
Capital Projects and Debt Total	(12,205,027.00)	(4,061,096.51)	33%	(3,917,707.00)	(2,026,009.10)	52%	(4,061,985.00)	(5,198,950.43)	128%
Central Services Total	(1,310,812.00)	(656,903.04)	50%	(1,085,554.00)	(531,764.74)	49%	(1,069,211.00)	(526,392.98)	49%
Child Support Total	(1,304,239.00)	(374,721.72)	29%	(1,279,923.00)	(366,330.74)	29%	(1,310,868.00)	(376,470.90)	29%
Clerk of Courts Total	(1,723,322.00)	(798,199.83)	46%	(1,639,657.00)	(749,128.54)	46%	(1,517,382.00)	(676,116.99)	45%
Corporation Counsel Total	(495,280.00)	(247,918.44)	50%	(501,862.00)	(251,010.81)	50%	(500,689.00)	(250,344.42)	50%
County Board Total	(526,229.00)	(259,639.08)	49%	(518,876.00)	(259,437.90)	50%	(513,039.00)	(256,620.68)	50%
County Clerk Total	(461,812.00)	(352,872.33)	76%	(398,030.00)	(239,550.13)	60%	(438,109.00)	(245,295.54)	56%
Court Support Services Total	(1,785,513.00)	(769,452.59)	43%	(1,685,929.00)	(778,756.86)	46%	(1,807,873.00)	(810,707.39)	45%
District Attorney Total	(1,076,725.00)	(516,382.76)	48%	(903,820.00)	(439,898.32)	49%	(1,030,146.00)	(460,055.07)	45%
Economic Development Total	(351,759.00)	(306,475.43)	87%	(505,062.00)	(332,605.76)	66%	(574,635.00)	(301,982.00)	53%
Emergency Management Total	(299,580.00)	(151,418.12)	51%	(253,375.00)	(176,324.33)	70%	(272,895.00)	(352,480.71)	129%
Fair Park Total	(1,786,838.00)	(368,079.49)	21%	(1,885,497.00)	(385,229.54)	20%	(1,940,507.00)	(280,607.62)	14%
Finance Department Total	(1,205,527.00)	(591,184.28)	49%	(1,189,562.00)	(590,952.58)	50%	(1,178,737.00)	(544,047.26)	46%
General Revenues & Expenditure Total	(872,407.00)	903,114.43	-104%	(646,999.00)	1,327,587.75	-205%	(49,999.00)	1,080,939.46	-2162%
Health Department Total	(1,853,110.00)	(730,282.41)	39%	(1,963,294.00)	(719,740.79)	37%	(2,023,893.00)	(722,964.22)	36%
Highway Department Total	(11,911,060.00)	(5,279,638.82)	44%	(13,304,276.00)	(5,478,784.90)	41%	(12,872,176.00)	(5,239,461.84)	41%
Human Resources Total	(840,168.00)	(413,797.04)	49%	(821,520.00)	(413,471.48)	50%	(753,389.00)	(316,215.68)	42%
Human Services Department Total	(39,960,831.00)	(11,979,147.67)	30%	(37,973,448.00)	(11,788,759.95)	31%	(40,487,963.00)	(14,090,937.98)	35%
Internal Service Funds Total	(2,830,036.00)	(1,316,577.29)	47%	(2,890,970.00)	(1,278,917.62)	44%	(2,591,004.00)	(1,190,752.74)	46%
Land & Water Conservation Total	(1,121,570.00)	(439,534.28)	39%	(1,025,070.00)	(461,551.12)	45%	(1,019,812.00)	(396,018.06)	39%
Land Information Total	(871,768.00)	(408,704.22)	47%	(785,644.00)	(381,685.79)	49%	(728,594.00)	(348,577.35)	48%
Library Total	(1,323,823.00)	(661,911.18)	50%	(1,298,317.00)	(649,158.36)	50%	(1,194,080.00)	(597,039.96)	50%
Medical Examiner Total	(426,985.00)	(189,353.52)	44%	(404,799.00)	(179,480.64)	44%	(397,209.00)	(194,800.08)	49%
Parks Department Total	(1,561,589.00)	(677,744.74)	43%	(2,999,293.00)	(610,170.07)	20%	(2,335,427.00)	(980,019.33)	42%
Planning And Zoning Total	(781,257.00)	(361,708.66)	46%	(793,195.00)	(344,072.97)	43%	(755,318.00)	(338,838.28)	45%
Register in Probate Total	-	-		-	-		-	-	
Register Of Deeds Total	(421,337.00)	(273,085.61)	65%	(395,702.00)	(261,223.64)	66%	(390,105.00)	(156,305.17)	40%
Sheriff Department Total	(19,822,068.00)	(9,204,717.85)	46%	(19,076,379.00)	(9,256,106.35)	49%	(18,382,021.00)	(8,422,774.47)	46%
Treasurer Total	(337,797.00)	(399,242.35)	118%	(318,220.00)	(893,393.16)	281%	(324,329.00)	(1,098,219.40)	339%
UW Extension Total	(335,593.00)	(164,393.86)	49%	(315,592.00)	(153,304.46)	49%	(331,991.00)	(156,896.68)	47%
Veterans Services Total	(262,232.00)	(195,578.65)	75%	(261,611.00)	(142,046.78)	54%	(322,081.00)	(147,458.34)	46%
GRAND TOTAL	$ (110,911,554.00)	$ (41,869,279.39)	38%	$ (102,056,457.00)	$ (39,314,661.22)	39%	$ (102,438,555.00)	$ (44,000,107.11)	43%

JEFFERSON COUNTY
Expenditures through June 30

DEPT NAME	2026 REVISED	2026 ACTUAL	%SPENT	2025 REVISED	2025 ACTUAL	%SPENT	2024 REVISED	2024 ACTUAL	%SPENT
Administration Total	$ 1,582,374.00	$ 414,243.65	26%	$ 3,473,689.00	$ 403,256.07	12%	$ 2,734,200.00	$ 761,627.23	28%
Capital Projects and Debt Total	15,092,358.00	7,470,699.26	49%	5,516,499.00	4,038,825.25	73%	23,056,715.00	12,308,686.65	53%
Central Services Total	1,330,220.00	623,697.71	47%	1,227,612.00	631,361.93	51%	1,291,927.00	539,451.48	42%
Child Support Total	1,306,989.00	579,836.17	44%	1,279,923.00	588,979.08	46%	1,310,868.00	605,777.06	46%
Clerk of Courts Total	1,723,323.00	751,957.50	44%	1,639,657.00	684,599.11	42%	1,517,381.00	735,463.93	48%
Corporation Counsel Total	495,280.00	249,001.11	50%	501,863.00	231,031.48	46%	500,690.00	214,318.66	43%
County Board Total	526,229.00	304,177.59	58%	518,876.00	297,198.32	57%	513,039.00	358,929.17	70%
County Clerk Total	461,810.00	603,757.13	131%	398,030.00	543,298.94	136%	437,611.00	593,721.70	136%
Court Support Services Total	1,785,510.00	877,901.72	49%	1,685,930.00	756,087.61	45%	1,821,220.00	770,991.79	42%
District Attorney Total	1,076,727.00	488,765.87	45%	903,820.00	436,815.30	48%	1,030,148.00	465,113.73	45%
Economic Development Total	619,203.00	244,180.74	39%	593,438.00	314,496.59	53%	615,039.00	251,623.54	41%
Emergency Management Total	304,580.00	146,333.65	48%	253,375.00	144,931.91	57%	317,496.00	126,564.89	40%
Fair Park Total	1,786,837.00	474,331.68	27%	2,005,495.00	468,150.11	23%	2,070,509.00	494,463.42	24%
Finance Department Total	1,205,527.00	591,754.94	49%	1,248,562.00	567,749.10	45%	1,193,737.00	526,391.98	44%
General Revenues & Expenditure Total	1,362,570.00	-	0%	1,332,250.00	-	0%	1,443,649.00	-	0%
Health Department Total	1,906,996.00	872,217.77	46%	2,000,597.00	902,099.38	45%	2,104,287.00	913,801.17	43%
Highway Department Total	15,005,639.00	7,681,129.58	51%	13,304,276.00	6,287,491.67	47%	12,872,177.00	5,928,708.74	46%
Human Resources Total	870,166.00	341,441.10	39%	829,400.00	361,015.71	44%	761,268.00	337,045.51	44%
Human Services Department Total	40,172,221.00	18,583,938.66	46%	38,805,157.00	18,116,982.63	47%	41,112,238.00	19,076,386.06	46%
Internal Service Funds Total	3,130,035.00	1,518,280.77	49%	2,890,970.00	1,480,270.31	51%	2,591,003.00	1,405,713.87	54%
Land & Water Conservation Total	1,250,668.00	364,700.67	29%	1,147,391.00	336,280.81	29%	1,076,096.00	331,395.01	31%
Land Information Total	883,242.00	380,633.94	43%	798,070.00	408,931.65	51%	757,359.00	301,718.75	40%
Library Total	1,323,823.00	1,323,243.02	100%	1,298,316.00	1,297,475.16	100%	1,194,080.00	1,192,902.47	100%
Medical Examiner Total	426,986.00	189,778.21	44%	404,800.00	168,860.90	42%	407,210.00	172,144.95	42%
Parks Department Total	2,066,048.00	1,250,048.04	61%	4,439,213.00	1,202,953.79	27%	3,121,260.00	794,266.81	25%
Planning And Zoning Total	803,197.00	360,509.11	45%	806,830.00	363,186.63	45%	755,387.00	390,895.89	52%
Register in Probate Total	-	-		-	-		-	-	
Register Of Deeds Total	421,338.00	235,268.18	56%	395,702.00	211,572.54	53%	390,105.00	219,843.16	56%
Sheriff Department Total	19,824,550.00	9,822,507.03	50%	20,103,459.00	9,465,288.17	47%	19,164,512.00	8,353,030.72	44%
Treasurer Total	337,797.00	155,830.98	46%	387,010.00	188,135.51	49%	324,329.00	154,512.27	48%
UW Extension Total	343,592.00	134,449.76	39%	323,593.00	147,529.06	46%	339,993.00	123,612.88	36%
Veterans Services Total	281,105.00	155,762.78	55%	261,612.00	120,697.58	46%	323,881.00	141,856.19	44%
GRAND TOTAL	$ 119,706,940.00	$ 57,190,378.32	48%	$ 110,775,415.00	$ 51,165,552.30	46%	$ 127,149,414.00	$ 58,590,959.68	46%

June 2026 Budget Variance Report Analysis
Morgan Toutant

A. Revenue Analysis: The month of June is closed and, therefore, the County is 1/2 of the way through 2026. I anticipate seeing 50% collected for department revenue. My horizontal analysis will be based on how the 2026 collection percentage compares to 2024 and 2025. My vertical analysis will be based on how relative the 2026 collection percentage is to 100%. The departments that are noted below are outliers to what is expected.

1. Administration: A refund from American Heartland Fiber Networks for the ARPA Broadband PSC Expansion project continues to drive the over collection percentage in June. Excluding this, Administration is 49% collected.

2. Capital Projects and Debt: Like May, funding draws that have not yet occurred within the Live Local Development Fund are driving the lower-than-expected percentage for Capital Projects and Debt in June. This will be expected to progress as community projects occur throughout the year.

3. Child Support: Reminder that Child Support is grant funded, putting billing processing in arrears. In turn, this leads to apparent under collection of revenue. Excluding this factor, Child Support is 51% collected in June.

4. Clerk of Courts: Historically typical, under collection in circuit court costs and misc. court fees are driving the overall percentage in June. Additionally, atypical under collection in interest & dividends is a contribution factor.

5. County Clerk: Revenue collected for election software maintenance/renewals as well as election machine purchase reimbursement with municipalities are the driving factors to County Clerk's over collection in June. Excluding these, County Clerk is 49% collected.

6. Court Support Services: Not yet receiving state aid continues to be the main contributing factor for the lower-than-expected collection in Court Support Services. Historically, this has been collected in Q3.

7. Economic Development: Economic Development is over collected at 87%. This is due to the expected collection of Jefferson County consortium fees. Excluding this factor, Economic Development is 57% collected. This is due to overcollection of interest & dividends.

8. Fair Park: As a whole, Fair Park is 21% collected in June. This percentage is best analyzed by isolating the org code data:
    - **Fair Park (12101):** Fair Park is under collected at 31%. This is due to low collection in building rentals, winter storage rental, and sponsor revenue. As the year progresses, these primary avenues of revenue will also progress. Excluding these factors, Fair Park is 50% collected in June.
    - **Fair Week (12102):** Expectedly, Fair Week is 15% collected as of June 2026. As Fair Week approaches, this will gradually increase.

9. General Revenue & Expenditure: Personal property aid was received in Q2. Reminder that state shared and utility shared revenues are collected in Q3 and Q4. Sales tax is tracking above budget to date.

10. Health: Historically typical delays in receiving state and federal aid drive the low percentage in June. Reminder that grants are billed in arrears and collections are usually at least a month behind.

11. Highway: Under collection in state aid for highway maintenance is driving the low percentage in June. This aid typically comes in July. Excluding this factor, the Highway department is 49% collected.

12. Human Services: Reminder that billing processes for various programs provided within Human Services collected in arrears throughout the year.

13. Land & Water Conservation: Not yet receiving federal grant funds for the PACE program as well as the DATCP Staffing Grant continue to be the main contributing factors to the collection percentage in June. Reminder that funding for the DATCP Staffing Grant is historically received in the 4th quarter.

14. Medical Examiner: Low cremation permit fee collection continues to drive the lower-than-expected overall percentage in June for the Medical Examiner's office. These fees are billed and collected in arrears.

15. Parks: Uncollected state aid for the snowmobile trails and restricted donations are the main factors contributing to the low overall percentage for the Parks Department.

16. Planning and Zoning: Reminder that the Deer Track Park charges are collected by the end of the year. Excluding this factor, Planning and Zoning is 53% collected. This is due to over collection in permit revenue.

17. Register of Deeds: Like May, high collection in transfer, recording/filing, and copy fees are driving the overall percentage in June. Excluding these factors, the Register of Deeds office is 50% collected.

18. Sheriff: Not yet receiving Act 12 state shared revenue is driving the lower-than-expected percentage in June. This should be collected by the end of the year. Excluding this factor, the Sheriff's Department is 49% collected.

19. Treasurer: Over collection in interest and dividends and fair market value adjustments continue to be the primary contributing factors to the high collection seen in June. Additionally, typical collection in DNR PILOT is driving the percentage. Excluding these factors, Treasurer is 41%. This is due to collection not yet taking place in foreclosure reimbursements and will continue to be monitored as the year progresses.

20. Veterans Services: Funds transferred in May from the now defunct Veteran's Foundation is the primary driving factor in the high percentage for the Veteran Services Department. Excluding this, the overall collection is 52%

B. Expense Analysis: Like the Revenue Analysis, below are the departments that are outliers to what is expected at this point in the year.

1. Administration: Expenses not yet occurring for the Highway site remediation, County farmland master plan, South Campus space study, and other projects continue to drive this low percentage.

2. Child Support: Staffing turnover is driving the low spending percentage in June for the Child Support Department. Excluding these factors, Child Support is 49% spent.

3. Clerk of Courts: Like May, staffing turnover and the employee benefits associated with it are driving the low spending in June.

4. County Board: County Board is overspent at 58%. This is historically typical and due to the annual JCEDC fee allocation. Without these expenses, County Board is 45% spent as of June 30th. This is due to the Rock River Community Clinic donation not yet occurring.

5. County Clerk: The expenses for property, auto liability, and other insurance annual renewals continue to drive the high percentage in June. These expenses will be allocated to other departments as the year progresses. Excluding these expenses, County Clerk is 50% spent.

6. District Attorney: At 45% spent, the District Attorney's office is slightly under spent in June. Open positions within the department are driving this overall percentage.

7. Economic Development: Economic Development is underspent at 39%. Like May, this is due to an open position within the department.

8. Fair Park: As of June, Fair Park is 27% spent. This percentage is best analyzed by isolating the org code data:
   - **Fair Park (12101):** Fair Park is 47% spent. This is primarily due to low spending on water/electric/sewer utilities.
   - **Fair Week (12102):** As expected, Fair Week is 16% spent in June. As Fair Week approaches, this will gradually increase.

9. Health: The Health Department is under spent at 46%. Open positions as well as the benefits associated with them are driving this low percentage.

10. Human Resources: Staff turnover continues to be the main contributing factor to the lower-than-expected spending in the Human Resources Department in June.

11. Human Services: At 46%, Human Services is slightly underspent. Open positions as well as low spending on home delivery meals is driving the lower-than-expected overall spending in Human Services for June.

12. Land and Water Conservation: Like May, zero spending for the PACE program, cost share payments for manure storage closure and the DATCP program, as well as minimal spending for the Multi-Discharger Grant are the driving factors to this overall percentage in June.

13. Land Information: Spending that has not yet occurred for the NG 911 project as well as GIS custom programming continue to be the main contributing factors to the low percentage in June.

14. Medical Examiner: Like May, low spending on autopsy and autopsy transportation are driving the overall low spending percentage in June.

15. Parks: At 61%, the Parks Department is overspent. This is due to spending that occurred for phase three of the Interurban Bike Trail project. Excluding this, Parks is 44% spent. This is due to spending that has not yet occurred for Korth Park Connector Trail improvements, the Trieloff marsh pier/launch, snowmobile trails, as well as Garman Nature Preserve grounds improvements.

16. Planning and Zoning: Planning and Zoning is under spent at 45%. Zero spending associated with the purchase care and services within the Solid Waste program is driving this low percentage.

17. Register of Deeds: License renewal for AVID/Laredo software in the Register of Deeds Department is driving the overspending in June. Without this expense, ROD is 50% spent.

18. Treasurer: Spending that has not yet occurred within title search, purchase care and services as well as publication of legal notice is driving the lower-than-expected percentage in June.

19. UW-Extension: At 39%, UW-Extension is underspent. This is primarily due to a previously open position within the department as well as purchase care and service spending for the Jefferson County Educator Contracts in 2026. This is a biannual payment with the first having taken place in June.

20. Veterans Services: Due to staffing turnover, the Veterans Services Department is overspent at 58%. Excluding this factor, the department is 52% spent in June.

FROM 2026 01 TO 2026 06

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12201 Finance							
12201 411100 General Property Taxes	-710,767	0	-710,767	-355,383.42		-355,383.42	50.0%
12201 412100 Sales Taxes From County	-160	0	-160	-73.23		-86.77	45.8%
12201 451004 Garnishment Fees	-100	0	-100	-15.00		-85.00	15.0%
12201 451005 Child Support Fees	-500	0	-500	-258.18		-241.82	51.6%
12201 451312 Payroll/AP Charges	0	0	0	-25.00		25.00	.0%
TOTAL Finance	-711,527	0	-711,527	-355,754.83		-355,772.01	%
12202 Dental Insurance Allocation							
12202 451026 Retiree Ins Premium Recovery	-20,000	0	-20,000	-10,241.04		-9,758.96	51.2%
12202 451032 Cobra Premium Recovery	-3,000	0	-3,000	-3,378.24		378.24	112.6%
12202 451043 County Board Premiums	-1,000	0	-1,000	-602.00		-398.00	60.2%
12202 451045 Employee Premiums	-470,000	0	-470,000	-221,208.17		-248,791.83	47.1%
TOTAL Dental Insurance Allocation	-494,000	0	-494,000	-235,429.45		-258,570.55	%
TOTAL General Fund	-1,205,527	0	-1,205,527	-591,184.28		-614,342.56	%
TOTAL REVENUES	-1,205,527	0	-1,205,527	-591,184.28		-614,342.56	

FROM 2026 01 TO 2026 06

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12201 Finance							
12201 511110 Salary-Permanent Regular	260,947	0	260,947	131,377.16		129,569.37	50.3%
12201 511210 Wages-Regular	204,226	0	204,226	118,488.30		85,737.44	58.0%
12201 511220 Wages-Overtime	0	0	0	263.64		-263.64	.0%
12201 511330 Wages-Longevity Pay	695	0	695	187.50		507.50	27.0%
12201 512141 Social Security	33,300	0	33,300	18,429.34		14,871.15	55.3%
12201 512142 Retirement (Employer)	33,542	0	33,542	15,886.48		17,655.96	47.4%
12201 512144 Health Insurance	66,118	0	66,118	29,835.03		36,282.83	45.1%
12201 512145 Life Insurance	202	0	202	120.18		82.02	59.4%
12201 512151 HSA Contribution	4,800	0	4,800	.00		4,800.00	.0%
12201 512153 HRA Contribution	0	0	0	4,805.28		-4,805.28	.0%
12201 512173 Dental Insurance	4,344	0	4,344	2,086.65		2,257.35	48.0%
12201 521213 Accounting & Auditing	27,092	0	27,092	20,478.95		6,613.05	75.6%
12201 521219 Other Professional Serv	3,800	0	3,800	725.00		3,075.00	19.1%
12201 521296 Computer Support	4,150	0	4,150	3,699.18		450.82	89.1%
12201 531303 Computer Equipmt & Software	24,490	0	24,490	2,154.00		22,335.71	8.8%
12201 531311 Postage & Box Rent	3,100	0	3,100	1,741.41		1,358.59	56.2%
12201 531312 Office Supplies	3,000	0	3,000	1,509.70		1,490.30	50.3%
12201 531313 Printing & Duplicating	2,000	0	2,000	1,613.21		386.79	80.7%
12201 531324 Membership Dues	1,225	0	1,225	1,075.00		150.00	87.8%
12201 531326 Advertising	0	0	0	140.00		-140.00	.0%
12201 531348 Educational Supplies	0	0	0	149.25		-149.25	.0%
12201 532325 Registration	2,775	0	2,775	1,548.73		1,226.27	55.8%
12201 532332 Mileage	150	0	150	287.25		-137.25	191.5%
12201 532334 Commercial Travel	1,200	0	1,200	.00		1,200.00	.0%
12201 532335 Meals	300	0	300	133.70		166.30	44.6%
12201 532336 Lodging	2,860	0	2,860	1,196.68		1,663.32	41.8%
12201 532339 Other Travel & Tolls	0	0	0	138.70		-138.70	.0%
12201 535242 Maintain Machinery & Equip	1,200	0	1,200	532.83		667.17	44.4%
12201 571004 IP Telephony Allocation	917	0	917	362.52		554.48	39.5%
12201 571005 Duplicating Allocation	205	0	205	102.48		102.52	50.0%
12201 571009 MIS PC Group Allocation	15,677	0	15,677	7,830.00		7,847.00	49.9%
12201 571010 MIS Systems Grp Alloc(ISIS)	4,690	0	4,690	2,344.50		2,345.50	50.0%
12201 591519 Other Insurance	4,522	0	4,522	2,227.86		2,294.01	49.3%
TOTAL Finance	711,527	0	711,527	371,470.51		340,056.33	%
12202 Dental Insurance Allocation							
12202 599982 Retiree Dental Claims	12,000	0	12,000	10,683.80		1,316.20	89.0%

FROM 2026 01 TO 2026 06

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	2,150.60		3,849.40	35.8%
12202 599986 Administrative Fees Dental	24,000	0	24,000	13,223.90		10,776.10	55.1%
12202 599989 Employee Dental Claims	450,300	0	450,300	193,588.35		256,711.65	43.0%
12202 599992 Administrative Dental Retiree	1,700	0	1,700	637.78		1,062.22	37.5%
TOTAL Dental Insurance Allocation	494,000	0	494,000	220,284.43		273,715.57	%
TOTAL General Fund	1,205,527	0	1,205,527	591,754.94		613,771.90	%
TOTAL EXPENSES	1,205,527	0	1,205,527	591,754.94		613,771.90	

FROM 2026 01 TO 2026 06

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
13201 County Treasurer							
13201 411100 General Property Taxes	1,820,889	0	1,820,889	910,444.50		910,444.50	50.0%
13201 411300 DNR Pilot	-61,000	0	-61,000	-62,182.30		1,182.30	101.9%
13201 411500 Managed Forest	-3,400	0	-3,400	-3,367.79		-32.21	99.1%
13201 418100 Interest On Taxes	-227,617	0	-227,617	-104,226.04		-123,390.56	45.8%
13201 441030 Ag Use Conversion Penalty	-24,000	0	-24,000	-7,611.50		-16,388.50	31.7%
13201 451007 Treasurers Fees	-400	0	-400	-152.50		-247.50	38.1%
13201 481001 Interest & Dividends	-1,800,269	0	-1,800,269	-1,315,498.84		-484,770.43	73.1%
13201 481004 Fair Market Value Adjustment	0	0	0	186,302.39		-186,302.39	.0%
13201 486004 Miscellaneous Revenue	0	0	0	-450.25		450.25	.0%
TOTAL County Treasurer	-295,797	0	-295,797	-396,742.33		100,945.46	%
13202 Tax Deed Expense							
13202 411100 General Property Taxes	-5,000	0	-5,000	-2,500.02		-2,499.98	50.0%
13202 451030 Foreclosure Reimbursement	-34,000	0	-34,000	.00		-34,000.00	.0%
13202 482002 Rent Of County Property	-3,000	0	-3,000	.00		-3,000.00	.0%
TOTAL Tax Deed Expense	-42,000	0	-42,000	-2,500.02		-39,499.98	%
TOTAL General Fund	-337,797	0	-337,797	-399,242.35		61,445.48	%
TOTAL REVENUES	-337,797	0	-337,797	-399,242.35		61,445.48	

FROM 2026 01 TO 2026 06

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
13201 County Treasurer							
13201 511110 Salary-Permanent Regular	94,952	0	94,952	47,192.45		47,759.55	49.7%
13201 511210 Wages-Regular	59,994	0	59,994	27,864.42		32,129.76	46.4%
13201 511220 Wages-Overtime	18	0	18	.00		17.72	.0%
13201 512141 Social Security	10,385	0	10,385	5,028.25		5,356.99	48.4%
13201 512142 Retirement (Employer)	11,013	0	11,013	5,363.62		5,649.78	48.7%
13201 512144 Health Insurance	35,245	0	35,245	17,771.43		17,473.29	50.4%
13201 512145 Life Insurance	25	0	25	16.26		8.28	66.3%
13201 512151 HSA Contribution	2,400	0	2,400	.00		2,400.00	.0%
13201 512153 HRA Contribution	0	0	0	492.32		-492.32	.0%
13201 512173 Dental Insurance	2,760	0	2,760	976.72		1,783.28	35.4%
13201 521232 Investment Advisor Fees	45,000	0	45,000	22,839.09		22,160.91	50.8%
13201 531311 Postage & Box Rent	7,000	0	7,000	4,760.44		2,239.56	68.0%
13201 531312 Office Supplies	2,000	0	2,000	451.16		1,548.84	22.6%
13201 531313 Printing & Duplicating	100	0	100	89.16		10.84	89.2%
13201 531314 Small Items Of Equipment	500	0	500	.00		500.00	.0%
13201 531321 Publication Of Legal Notice	3,000	0	3,000	.00		3,000.00	.0%
13201 531324 Membership Dues	100	0	100	110.00		-10.00	110.0%
13201 531326 Advertising	500	0	500	.00		500.00	.0%
13201 532325 Registration	555	0	555	125.00		430.00	22.5%
13201 532332 Mileage	963	0	963	.00		963.00	.0%
13201 532335 Meals	40	0	40	.00		40.00	.0%
13201 532336 Lodging	1,800	0	1,800	303.00		1,497.00	16.8%
13201 535242 Maintain Machinery & Equip	0	0	0	193.88		-193.88	.0%
13201 571004 IP Telephony Allocation	733	0	733	289.98		443.02	39.6%
13201 571009 MIS PC Group Allocation	11,762	0	11,762	5,874.48		5,887.52	49.9%
13201 571010 MIS Systems Grp Alloc(ISIS)	1,970	0	1,970	985.02		984.98	50.0%
13201 591519 Other Insurance	1,482	0	1,482	741.06		741.01	50.0%
13201 593256 Bank Charges	1,500	0	1,500	600.00		900.00	40.0%
TOTAL County Treasurer	295,797	0	295,797	142,067.74		153,729.13	%
13202 Tax Deed Expense							
13202 521212 Legal	30	0	30	.00		30.00	.0%
13202 521255 Paper Service	1,000	0	1,000	.00		1,000.00	.0%
13202 521273 Title Search	6,870	0	6,870	.00		6,870.00	.0%

FROM 2026 01 TO 2026 06

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
13202 529299 Purchase Care & Services	4,000	0	4,000	.00		4,000.00	.0%
13202 531311 Postage & Box Rent	700	0	700	.00		700.00	.0%
13202 531313 Printing & Duplicating	400	0	400	.00		400.00	.0%
13202 531321 Publication Of Legal Notice	16,000	0	16,000	.00		16,000.00	.0%
13202 531326 Advertising	3,000	0	3,000	.00		3,000.00	.0%
13202 593742 Uncollected Taxes	10,000	0	10,000	13,763.24		-3,763.24	137.6%
TOTAL Tax Deed Expense	42,000	0	42,000	13,763.24		28,236.76	%
TOTAL General Fund	337,797	0	337,797	155,830.98		181,965.89	%
TOTAL EXPENSES	337,797	0	337,797	155,830.98		181,965.89	

FROM 2026 01 TO 2026 06

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11301 Child Support							
11301 411100 General Property Taxes	-124,848	0	-124,848	-62,424.12		-62,424.12	50.0%
11301 421001 State Aid	-184,157	0	-184,157	.00		-184,156.58	.0%
11301 421010 M S L Incentives	-1,700	0	-1,700	-687.57		-1,012.43	40.4%
11301 421012 State Aid Cs + All Others	-1,064,589	0	-1,064,589	-239,850.77		-824,738.23	22.5%
11301 421013 Other Dept Wage Retention	-2,458	0	-2,458	.00		-2,458.00	.0%
11301 421014 State Aid Wages Allocation	139,043	0	139,043	31,216.73		107,826.27	22.5%
11301 421050 CS Performance Based Inc	-54,015	0	-54,015	-92,078.29		38,063.03	170.5%
11301 421096 State Aid Medical Support	-5,200	0	-5,200	.00		-5,200.00	.0%
11301 442004 Extradition Reimbursement	-1,000	0	-1,000	-1,125.25		125.25	112.5%
11301 451011 CS Prog Fee Reduce 66%	7,260	0	7,260	1,560.18		5,699.82	21.5%
11301 451013 NIVD Activities Reduction	-1,700	0	-1,700	-568.79		-1,131.21	33.5%
11301 451014 CS Program Fees	-10,000	0	-10,000	-6,478.57		-3,521.43	64.8%
11301 455003 Non-IVD Service Fees	-875	0	-875	-455.00		-420.00	52.0%
11301 471205 Child Support Billed	0	0	0	-2,155.27		2,155.27	.0%
11301 486003 Non-Govt Reimbursements	0	0	0	-1,675.00		1,675.00	.0%
11301 699999 Budgetary Fund Balance	0	-2,750	-2,750	.00		-2,750.00	.0%
TOTAL Child Support	-1,304,239	-2,750	-1,306,989	-374,721.72		-932,267.36	%
TOTAL General Fund	-1,304,239	-2,750	-1,306,989	-374,721.72		-932,267.36	%
TOTAL REVENUES	-1,304,239	-2,750	-1,306,989	-374,721.72		-932,267.36	

FROM 2026 01 TO 2026 06

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11301 Child Support							
11301 511110 Salary-Permanent Regular	288,435	0	288,435	147,734.72		140,700.45	51.2%
11301 511210 Wages-Regular	599,207	0	599,207	258,350.45		340,856.72	43.1%
11301 511220 Wages-Overtime	1,275	0	1,275	530.78		743.77	41.6%
11301 511330 Wages-Longevity Pay	1,403	0	1,403	.00		1,402.50	.0%
11301 512141 Social Security	64,231	0	64,231	30,031.61		34,199.48	46.8%
11301 512142 Retirement (Employer)	63,423	0	63,423	28,711.79		34,710.82	45.3%
11301 512144 Health Insurance	139,612	0	139,612	51,706.46		87,905.92	37.0%
11301 512145 Life Insurance	258	0	258	132.77		125.59	51.4%
11301 512151 HSA Contribution	10,400	0	10,400	.00		10,400.00	.0%
11301 512173 Dental Insurance	7,548	0	7,548	3,411.60		4,136.40	45.2%
11301 521255 Paper Service	8,600	0	8,600	3,940.94		4,659.06	45.8%
11301 521256 Genetic Tests	5,200	0	5,200	1,518.00		3,682.00	29.2%
11301 521296 Computer Support	1,780	0	1,780	1,517.09		262.91	85.2%
11301 529160 Interpreter Fee	2,000	0	2,000	135.00		1,865.00	6.8%
11301 531003 Notary Public Related	60	0	60	40.00		20.00	66.7%
11301 531301 Office Equipment	450	0	450	.00		450.00	.0%
11301 531303 Computer Equipmt & Software	2,637	0	2,637	3,799.00		-1,162.00	144.1%
11301 531310 Postage Special	552	0	552	229.17		322.83	41.5%
11301 531311 Postage & Box Rent	21,000	0	21,000	10,325.59		10,674.41	49.2%
11301 531312 Office Supplies	2,600	0	2,600	615.61		1,984.39	23.7%
11301 531313 Printing & Duplicating	1,000	0	1,000	297.43		702.57	29.7%
11301 531314 Small Items Of Equipment	1,100	0	1,100	22.99		1,077.01	2.1%
11301 531321 Publication Of Legal Notice	1,200	0	1,200	401.75		798.25	33.5%
11301 531324 Membership Dues	1,860	0	1,860	1,001.00		859.00	53.8%
11301 531326 Advertising	400	0	400	.00		400.00	.0%
11301 531348 Educational Supplies	400	0	400	305.30		94.70	76.3%
11301 531351 Gas/Diesel	0	0	0	60.04		-60.04	.0%
11301 532325 Registration	3,525	1,500	5,025	3,798.00		1,227.00	75.6%
11301 532332 Mileage	780	200	980	380.36		599.64	38.8%
11301 532335 Meals	800	0	800	242.04		557.96	30.3%
11301 532336 Lodging	2,835	1,050	3,885	2,179.00		1,706.00	56.1%
11301 532339 Other Travel & Tolls	150	0	150	22.50		127.50	15.0%
11301 532340 Contracted Extraditions	8,000	0	8,000	.00		8,000.00	.0%
11301 535242 Maintain Machinery & Equip	2,700	0	2,700	1,160.94		1,539.06	43.0%
11301 571004 IP Telephony Allocation	4,766	0	4,766	1,811.52		2,954.48	38.0%
11301 571005 Duplicating Allocation	593	0	593	295.98		297.02	49.9%
11301 571009 MIS PC Group Allocation	33,605	0	33,605	15,945.00		17,660.00	47.4%
11301 571010 MIS Systems Grp Alloc(ISIS)	11,067	0	11,067	4,924.02		6,142.98	44.5%

FROM 2026 01 TO 2026 06

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11301 591519 Other Insurance	8,787	0	8,787	4,257.72		4,529.53	48.5%
TOTAL Child Support	1,304,239	2,750	1,306,989	579,836.17		727,152.91	%
TOTAL General Fund	1,304,239	2,750	1,306,989	579,836.17		727,152.91	%
TOTAL EXPENSES	1,304,239	2,750	1,306,989	579,836.17		727,152.91	

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
	Total amount available	**472,063.43**	**100,343.53**	**300,000.00**	
	Net	472,063.43	100,343.53	300,000.00	