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

Date: Tuesday, September 1, 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 August 4, 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 reserving funding for legal counsel on transmission line
9. Discussion and possible action on acceptance of a Pre-Disaster Flood Resilience Grant from Wisconsin Energy Management and amending the 2026 budget in the Emergency Management Department
10. Discussion and possible action on out-of-state travel for the Emergency Management Department
11. Discussion and possible action on 2027 levy for Emergency Medical Services
12. Discussion and possible action on sponsoring a revenue bond issue on behalf of Bug Tussel Broadband
13. Discussion and possible action on 2027 budget
14. 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
15. Consider a motion to convene in closed session pursuant to Wis. Stat. §19.85(1)(g) to confer with legal counsel concerning strategy to be adopted by Jefferson County with respect to litigation in which it is or is likely to be involved. The purpose of this closed session will be discussion and possible action on claims pending against Jefferson County, including a review of all 2026 Q3 Liability Claims.
16. Reconvene into open session for possible action on items discussed in closed session
17. Discussion and possible action on 2026 projections of budget vs. actual revenues and expenditures
18. Review of the financial statements and department update for July 2026-Finance Department
19. Review of the financial statements and department update for July 2026-Treasurer's Office
20. Review of the financial statements and department update for July 2026-Child Support
21. Update on contingency fund balance
22. Set future meeting schedule, next meeting date, and possible agenda items
23. Review of invoices
24. Adjourn Finance Committee

Next scheduled meetings: Monday, September 14, 2026 (Budget hearings)
Tuesday, September 15, 2026 (Budget hearings)
Wednesday, September 16, 2026 (Budget hearings)
Thursday, September 17, 2026 (Budget hearings)
Tuesday, October 6, 2026 (Regular meeting)

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
August 4, 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 8:30 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; Assistant Finance Director, Tammy Worzalla; Budget Analyst I, Morgan Toutant; Economic Development Director, Deb Reinbold; Facilities Director, John Fox; Human Services Director, Brent Ruehlow; Resource Consulting Specialist, Heather Nunez; Land and Water Conservation Director, Patricia Cicero; Planning and Zoning Director, Matt Zangl; Administrative Services Division Manager, Brian Bellford. Members of the public present were James Kuckkan of the Watertown Daily Times (Teams); Matt Slowinski, DANA Investment Managers; and Peter Magnoni, Farm Drainage Board.

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 July 7, 2026 - Motion by Braughler/Ristow to approve the minutes from the Finance Committee July 7, 2026. The motion passed 5-0.

6. Communications – Matt Slowinski of DANA Investment Managers distributed their annual investment report to the Committee.

7. Public comment – None.

8. Discussion and possible action on presentation on County's investments by DANA Investment Managers – Matt Slowinski presented the Committee with DANA's annual investment report. The County's investments are performing well in relation to the market for similar coupon securities, and this performance is mostly driven by mortgage-backed securities. The economic outlook is cautiously stable with some uncertainty regarding inflation and federal reserve rates. The County can expect to earn between $1.3 million and $1.5 million on its portfolio during the upcoming budget year. No action was taken.

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 – County Administrator Luckey presented the proposal from Sigma Group for due diligence services on the unsold farmland parcels to the Finance Committee. Similar services were also proposed by SEH with Sigma quoting a lower cost. Motion by Ristow/Drayna to contract with Sigma for Phase I environmental study and wetland delineation services. This will require a budget amendment in the Capital Projects fund in the amount of $30,000. The motion passed 5-0.

10. Discussion and possible action on 2027 budget for County Drainage Board – Finance Director DeVries explained that the County Drainage Board has increased its membership from 3 board members to 5. Historically, the County has allocated $10,000 of tax levy to the Drainage Board to cover per diems, mileage, insurance, and other small miscellaneous expenses. Peter Magnoni expressed concern that this may not be enough for 2027 due to the additional board members and requested an additional $2,000 for a total of $12,000 in levy request. Motion by Ristow/Christensen to continue to support the good relationship with the Drainage Board, with no increase in tax levy but a commitment to monitor throughout the year. The motion passed 5-0.

11. Discussion and possible action on creating a full-time Quality Assurance Specialist position in the Human Services Department and amending the 2026 budget – Human Services Director Ruehlow explained that as a result of legislative changes to the monitoring of the SNAP program, the State of Wisconsin has agreed to fund Quality Assurance Specialist positions throughout the state to assist with assuring that there would be no loss of funding due to payment errors. As such, Ruehlow requests the addition of one fully funded Quality Assurance position in the Human Services Department. Motion by Christensen/Ristow to approve the resolution and forward to the County Board of Supervisors. The motion passed 5-0.

12. Discussion and possible action reauthorizing funding for the Financial Empowerment Center in the 2027 budget – Luckey highlighted the achievements of the Financial Empowerment Center (FEC) as directed previously by the Committee. The Committee acknowledged the positive efforts of the FEC and agreed to continue supporting its efforts in the 2027 budget. Motion by Braughler/Christensen to include funding for the FEC in the 2027 budget. The motion passed 5-0.

13. Discussion and possible action on out-of-state travel in the Human Services Department - Motion by Jaeckel/Christensen to approve fully funded out-of-state travel and conference attendance for the Human Services Department. The motion passed 5-0.

14. Discussion and possible action on awarding bid for Highway building mechanical maintenance contract – Facilities Director Fox recommended that the County enter into a maintenance contract for the mechanical equipment at the Highway building. Bids were sought with Basset Mechanical being the lowest responsible bidder. Motion by Drayna/Ristow to approve the resolution and forward to the County Board of Supervisors. The motion passed 5-0.

15. Discussion and possible action on amending the Purchasing Ordinance – Corporation Counsel Thompson explained the proposed changes to the Purchasing Ordinance, which reflects recent changes in state legislation that allows the County to raise the threshold for bidding projects from $25,000 to $50,000. There was also some discussion on whether to raise the threshold for requisitions from $5,000 to $10,000. The Committee agreed to raise the bidding threshold but not the requisition threshold. Motion by Ristow/Drayna to approve the proposed changes with the exception of raising the requisition threshold, and forward the resolution to the County Board of Supervisors. The motion passed 5-0.

16. Discussion and possible action on 2027 budget – DeVries updated the Committee on the progress of the 2027 budget. 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 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 June 2026-Finance Department – No action was taken.

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

21. Review of the financial statements and department update for June 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 September 1, 2026, at 8:30 a.m.

24. Review of invoices - Motion by Jaeckel/Drayna to approve invoices totaling $5,947,436.94. The motion passed 5-0.

25. Adjourn - Motion by Christensen/Ristow to adjourn at 10:32 a.m. The motion passed 5-0.

Respectfully submitted,

Marc DeVries, Finance Director
Jefferson County

RESOLUTION NO. 2026-____

RESOLUTION AUTHORIZING ACCEPTANCE AND ADMINISTRATION OF WISCONSIN EMERGENCY MANAGEMENT (WEM) PRE-DISASTER FLOOD RESILIENCE GRANT FUNDS AND AMENDING THE 2026 BUDGET IN THE EMERGENCY MANAGEMENT DEPARTMENT

Executive Summary

Jefferson County Emergency Management has been awarded $45,000 in Wisconsin Emergency Management (WEM) Pre-Disaster Flood Resilience Grant (PDFRG) funds for the Jefferson County Flood Resilience Assessment grant. The approved project has a total budget of $60,000 and requires a $15,000 County match. The grant supports a countywide evaluation of flooding and identification of resilience measures to reduce flood risk and damages in flood-prone communities.

The project will organize available information on County flood-mitigation and buyout-related properties; assess flood risk, watershed conditions, and recurring problem areas; prepare maps and planning-level mitigation concepts; and develop an implementation roadmap for future flood-resilience work. The grant period is February 1, 2026, through January 31, 2028. This resolution authorizes Jefferson County to accept and administer the grant, provide the required match, and comply with applicable grant requirements.

The Law Enforcement Emergency Management Committee considered this resolution on [Meeting Date] and recommended forwarding it to the County Board.

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

WHEREAS, Wisconsin Emergency Management awarded Jefferson County Pre-Disaster Flood Resilience Grant No. PDFRG-2026-03-A for the SFY 2025 PDFRG/Jefferson County Flood Resilience Assessment; and

WHEREAS, the approved award provides $45,000 in State funds toward a total project budget of $60,000, requiring a minimum Jefferson County match of $15,000; and

WHEREAS, the approved project will conduct a countywide evaluation of flooding and identify resilience measures, including assessment, mapping, prioritization, and planning products that will support future flood-mitigation actions; and

WHEREAS, the grant period runs from February 1, 2026, through January 31, 2028, and Jefferson County must administer the project in accordance with the approved application, award agreement, and applicable WEM grant requirements;

NOW, THEREFORE, BE IT RESOLVED THAT the Jefferson County Board of Supervisors hereby authorizes acceptance and administration of WEM Pre-Disaster Flood Resilience Grant No. PDFRG-2026-03-A for the Jefferson County Flood Resilience Assessment;

BE IT FURTHER RESOLVED THAT the Jefferson County Board of Supervisors authorizes the County Administrator and Jefferson County Emergency Management to take actions necessary to administer the grant, including execution of grant-related documents and compliance with applicable award conditions, subject to County policies and procedures;

BE IT FURTHER RESOLVED THAT Jefferson County commits to provide the required $15,000 local match and acknowledges responsibility for project costs in excess of the approved $60,000 project budget unless separately authorized by the Jefferson County Board of Supervisors; and

BE IT FURTHER RESOLVED THAT Jefferson County Emergency Management, under the direction of Tracy Hameau, Emergency Management Director and the grant Project Director, shall serve as the County department responsible for grant administration and project coordination, with support from other County departments as appropriate.

Fiscal Note: This resolution authorizes acceptance of $45,000 in WEM (PDFRG) funds and commits a $15,000 County match, for a total project budget of $60,000. This project and the required matching funds are not included in the 2026 budget. The matching funds of $15,000 will be provided by a contingency transfer, and the revenue and expense in the Emergency Management Department will be increased by $45,000 and $60,000 respectively. This resolution authorizes the Finance Director to make the necessary budget adjustments to enact the resolution. This is a budget amendment. Passage of this resolution requires a 2/3 vote of the full County Board (20 of 30 affirmative votes).

Strategic Plan Reference: None.

Capital Budget - 2027

Department	ORG	Account Number	Project	Description	Requested Amount	Administrator Budget	Related Funding	Budget Carryover	Use of Fund Balance	Levy Request	Class
Central Services	11201	594822		Lighting on exterior of Courthouse	16,000	16,000	-	-	16,000	-	GG
Central Services	11201	594821		Demo legacy MIS building	278,000	278,000	-	-	278,000	-	GG
Central Services	11201	594822		Window clings	10,000	-	-	-	-	-	GG
Central Services	11201	594822		Parking garage exhaust system	25,000	25,000	-	-	25,000	-	GG
Central Services	11201	594822		Fair Park roof replacement bathroom #2	27,060	-	-	-	-	-	CR
Central Services	11201	594822		Roof replacement Dairy Barn/Milking parlor	37,950	37,950	-	-	37,950	-	CR
Central Services	11201	594822		Roof repairs to Activity Center	10,000	10,000	-	-	10,000	-	CR
Central Services	11201	594810		Fair Park Scissor lift	26,250	26,250	-	-	26,250	-	CR
Central Services	11201	594822		Replace VCT floor at Activity Center lobby with epoxy floor	10,938	10,938	-	-	10,938	-	CR
Central Services	11201	594822		Repair cracks in Activity Center restrooms	10,000	10,000	-	-	10,000	-	CR
Central Services	11201	594821		Pave loop road from Gate 1 to Beef Barn	81,400	-	-	-	-	-	CR
Central Services	11201	594822		Fair Park LED lighting replacements	25,000	-	-	-	-	-	CR
Central Services	11201	594810		ATS repairs to HS generator	15,884	15,884	-	-	15,884	-	HH
Central Services	11201	594810		Fair Park tenanent sweeper	30,000	30,000	-	-	30,000	-	CR
Central Services	11201	594822		Fair Park door replacements	25,000	25,000	-	-	25,000	-	CR
Central Services	11201	594822		Curtain for the Activity Center	14,960	-	-	-	-	-	CR
Central Services	11201	594822		Paint jail pods	173,535	86,768	43,384	-	43,384	-	PS
Central Services	11201	594821		Sullivan radio tower upgrade	50,000	-	-	-	-	-	PS
Central Services	11201	594822		HS planter barrier to entryway	10,000	-	-	-	-	-	HH
Central Services	11201	594822		Courthouse roof repairs - Sections Q and R	415,438	415,438		147,925	267,513	-	GG
Central Services	11201	594810		Courthouse vacuum/sweeper machines	11,144	11,144	-	-	11,144	-	GG
				Central Services Total:	1,303,559	998,372	43,384	147,925	807,063	-	
Land & Water Conservation	12407	594816		Purchase of Agricultural Conservation Easement	415,530	-	-	-	-	-	CD
				Land & Water Conservation Total:	415,530	-	-	-	-	-	
Land Information	12503	594819		NG 911 Administrative tools	20,000	20,000	20,000	-	-	-	GG
Land Information	12503	594819		Orthoimagry or pictometry	120,000	120,000	120,000	-		-	GG
Land Information	12503	584819		GIS Custom programming	20,000	20,000	20,000	-	-	-	GG
				Land Information Total:	160,000	160,000	160,000	-	-	-	
Parks	12801	594822		Carnes barn restoration	480,000	-	-	-	-	-	CR
Parks	12801	594821		Interurban Trail trailhead facility Ixonia	100,000	-	-	-	-	-	CR
Parks	12801	594821		Glacial River asphalt repair	54,000	58,000	-	-	58,000	-	CR
Parks	12801	594821		Kanow shoreline restoration	65,000	65,000	-	-	65,000	-	CR
Parks	12801	594821		Korth Park asphalt maintenance	15,000	-	-	-	-	-	CR
Parks	12801	594808		Highway A remnant acquisition	30,000	-	-	-	-	-	CR
Parks	12811	594811		Dog Park area 2/3 rebuild ADA access	70,000	-	-	-	-	-	CR
Parks	12807	594821		Garman restoration	60,000	60,000	60,000	-	-	-	CR
Parks	12801	594811		Replace F150 with Tommy Gate	55,000	55,000	14,000	-	41,000	-	CR
Parks	12801	594810		72" Front Deck Mower	30,000	30,000	4,500	-	25,500	-	CR
Parks	12801	594810		Mowing trailer 24' HD dove tail	10,000	10,000	4,000	-	6,000	-	CR
Parks	12801	594810		ATV - replace 2007 Polaris 500	12,500	12,500	1,500	-	11,000	-	CR
				Parks Total:	981,500	290,500	84,000	-	206,500	-	
Planning and Zoning	12901	594811		Replace Van	40,000	-	-	-		-	CD
				Total Planning and Zoning:	40,000	-	-	-	-	-	
Sheriff	4	594811	90080	Six (6) Ford Police Interceptors	675,335	675,335	10,000	-	665,335	-	PS
Sheriff	4	594811	90080	Two (2) Ford Police Intercetors - Detectives	100,900	100,900	2,000	-	98,900	-	PS
Sheriff	4	594811	90080	Power modules for Sheriff's office UPS	15,000	15,000	-	-	15,000	-	PS
Sheriff	13109	594814	31901	Detective interview room audio/camera	16,000	16,000	-	-	16,000	-	PS
Sheriff	4	594810	90080	30 gallon tilt skillet	45,000	-	-	-	-	-	PS
				Sheriff Total:	852,235	807,235	12,000	-	795,235	-	

Capital Budget - 2027

Department	ORG	Account Number	Project	Description	Requested Amount	Administrator Budget	Related Funding	Budget Carryover	Use of Fund Balance	Levy Request	Class
UW Extension	13301	594810		Conference Rooms 8 & 9 AV upgrades	70,555	-	-	-	-	-	CR
				UW Extension Total:	70,555	-	-	-	-	-	
				General Fund totals	**3,823,379**	**2,256,107**	**299,384**	**147,925**	**1,808,798**	**-**	
Highway-Equipment	53282			Haul trucks/Plow equipment	2,000,000	2,000,000	2,000,000	-	-	-	PW
Highway-Equipment	53282			Specialty trucks	300,000	300,000	300,000	-	-	-	PW
Highway-Equipment	53282			Small trucks/pickups/SUVs	400,000	400,000	400,000	-	-	-	PW
Highway-Equipment	53282			Support equipment	100,000	100,000	100,000	-	-	-	PW
				Highway Equipment Total:	2,800,000	2,800,000	2,800,000	-	-	-	
Highway-Projects	53312			CTH P (CTH B - CTH E) 4.9 mi.	1,675,000	1,675,000	1,675,000	-	-	-	PW
Highway-Projects	53312			CTH T (CTH Q - City of Watertown) 4.85 mi.	1,675,000	1,675,000	1,675,000	-		-	PW
Highway-Projects	53312			CTH J (CTH G - STH 89) 2.91 mi.	650,000	650,000	650,000	-		-	PW
Highway-Projects	53312			CTH Y (USH 18 - CTH D) 6.13 mi.	1,350,000	1,350,000	1,350,000	-	-	-	PW
				Highway Project Total:	5,350,000	5,350,000	5,350,000	-	-	-	
MIS	77001	594810		Human Service Hillside switches	60,000	60,000	-	-	-	60,000	GG
MIS	77001	594810		Replace Nimble Courthouse and UW Extension	310,000	-	-	-	-	-	GG
				MIS Total:	370,000	60,000	-	-	-	60,000	
Fleet	71001383	594811		Fleet Replacement Vehicles	300,000	300,000	-	-	300,000	-	GG
				Fleet Total:	300,000	300,000	-	-	300,000	-	
				Grand Totals	**12,643,379**	**10,766,107**	**8,449,384**	**147,925**	**2,108,798**	**60,000**	
				Higway Equipment	**2,800,000**	**2,800,000**	**2,800,000**	**-**	**-**	**-**	
				Highway Project	**5,350,000**	**5,350,000**	**5,350,000**	**-**	**-**	**-**	
				General (Human, MIS, General Gov, Capital Projects, Fleet)	**4,493,379**	**2,616,107**	**299,384**	**147,925**	**2,108,798**	**60,000**	
		CD		Conservation and Development	455,530	-	-	-	-	-	
		CR		Culture/Recreation/Education	1,350,613	440,638	84,000	-	356,638	-	
		GG		General Government	1,585,582	1,265,582	160,000	147,925	897,657	60,000	
		HH		Health and Human Services	25,884	15,884	-	-	15,884	-	
		PS		Public Safety	1,075,770	894,003	55,384	-	838,619	-	
		PW		Public Works	8,150,000	8,150,000	8,150,000	-	-	-	
				Grand Totals	**12,643,379**	**10,766,107**	**8,449,384**	**147,925**	**2,108,798**	**60,000**	
					-	-	-	-	-	-	

JEFFERSON COUNTY
Revenues collected as of July 31

DEPT NAME	2026 REVISED	2026 ACTUALS	%COLLECTED	2025 REVISED	2025 ACTUALS	%COLLECTED	2024 REVISED	2024 ACTUALS	%COLLECTED
Administration Total	(845,260.00)	(596,626.98)	71%	(1,017,274.00)	(502,082.15)	49%	(1,263,088.00)	(394,308.72)	31%
Capital Projects and Debt Total	(12,205,027.00)	(4,523,574.64)	37%	(3,917,707.00)	(2,352,484.69)	60%	(4,061,985.00)	(5,537,449.28)	136%
Central Services Total	(1,310,812.00)	(766,157.73)	58%	(1,085,554.00)	(620,352.58)	57%	(1,069,211.00)	(613,660.56)	57%
Child Support Total	(1,304,239.00)	(688,326.27)	53%	(1,279,923.00)	(683,202.70)	53%	(1,310,868.00)	(601,347.54)	46%
Clerk of Courts Total	(1,723,322.00)	(1,138,872.11)	66%	(1,639,657.00)	(857,916.81)	52%	(1,517,382.00)	(770,695.78)	51%
Corporation Counsel Total	(495,280.00)	(289,191.77)	58%	(501,862.00)	(292,832.67)	58%	(500,689.00)	(292,068.49)	58%
County Board Total	(526,229.00)	(302,899.26)	58%	(518,876.00)	(302,677.55)	58%	(513,039.00)	(299,373.92)	58%
County Clerk Total	(461,812.00)	(386,606.09)	84%	(398,030.00)	(268,986.11)	68%	(438,109.00)	(277,457.51)	63%
Court Support Services Total	(1,785,513.00)	(1,025,406.91)	57%	(1,685,929.00)	(916,905.31)	54%	(1,807,873.00)	(957,492.58)	53%
District Attorney Total	(1,076,725.00)	(597,609.41)	56%	(903,820.00)	(509,828.56)	56%	(1,030,146.00)	(530,271.39)	51%
Economic Development Total	(351,759.00)	(309,554.34)	88%	(505,062.00)	(341,351.61)	68%	(574,635.00)	(304,432.00)	53%
Emergency Management Total	(299,580.00)	(133,736.06)	45%	(253,375.00)	(154,672.35)	61%	(272,895.00)	(316,822.84)	116%
Fair Park Total	(1,786,838.00)	(1,086,951.81)	61%	(1,885,497.00)	(965,671.06)	51%	(1,940,507.00)	(781,267.33)	40%
Finance Department Total	(1,205,527.00)	(697,924.92)	58%	(1,189,562.00)	(695,818.12)	58%	(1,178,737.00)	(642,243.72)	54%
General Revenues & Expenditure Total	(872,407.00)	1,578,757.86	-181%	(646,999.00)	2,273,603.72	-351%	(49,999.00)	2,341,559.48	-4683%
Health Department Total	(1,853,110.00)	(966,290.37)	52%	(1,963,294.00)	(888,290.20)	45%	(2,023,893.00)	(880,998.40)	44%
Highway Department Total	(11,911,060.00)	(7,711,642.97)	65%	(13,304,276.00)	(7,692,118.81)	58%	(12,872,176.00)	(7,016,170.55)	55%
Human Resources Total	(840,168.00)	(482,761.00)	57%	(821,520.00)	(480,720.84)	59%	(753,389.00)	(368,918.08)	49%
Human Services Department Total	(39,960,831.00)	(16,416,844.92)	41%	(37,973,448.00)	(16,109,786.94)	42%	(40,467,894.00)	(18,070,753.47)	45%
Internal Service Funds Total	(2,830,036.00)	(1,537,081.96)	54%	(2,890,970.00)	(1,493,087.82)	52%	(2,591,004.00)	(1,389,037.90)	54%
Land & Water Conservation Total	(1,121,570.00)	(347,436.88)	31%	(1,025,070.00)	(396,860.89)	39%	(1,019,812.00)	(338,430.25)	33%
Land Information Total	(871,768.00)	(472,372.08)	54%	(785,644.00)	(434,848.47)	55%	(728,594.00)	(416,626.33)	57%
Library Total	(1,323,823.00)	(772,229.71)	58%	(1,298,317.00)	(757,351.42)	58%	(1,194,080.00)	(696,546.62)	58%
Medical Examiner Total	(426,985.00)	(226,951.44)	53%	(404,799.00)	(210,786.58)	52%	(397,209.00)	(222,180.76)	56%
Parks Department Total	(1,561,589.00)	(808,026.30)	52%	(2,999,293.00)	(757,358.87)	25%	(2,335,427.00)	(1,085,289.71)	46%
Planning And Zoning Total	(781,257.00)	(430,511.77)	55%	(793,195.00)	(409,704.53)	52%	(755,318.00)	(390,494.78)	52%
Register in Probate Total	-	-		-	-		-	-	
Register Of Deeds Total	(421,337.00)	(334,292.07)	79%	(395,702.00)	(316,649.88)	80%	(390,105.00)	(187,188.29)	48%
Sheriff Department Total	(19,822,068.00)	(10,823,281.92)	55%	(19,076,379.00)	(10,819,510.92)	57%	(18,382,021.00)	(9,889,485.62)	54%
Treasurer Total	(337,797.00)	(446,862.00)	132%	(318,220.00)	(983,746.59)	309%	(324,329.00)	(1,564,504.77)	482%
UW Extension Total	(335,593.00)	(192,064.67)	57%	(315,592.00)	(178,252.32)	56%	(331,991.00)	(183,822.81)	55%
Veterans Services Total	(262,232.00)	(218,347.98)	83%	(261,611.00)	(161,879.79)	62%	(322,081.00)	(167,687.12)	52%
GRAND TOTAL	(110,911,554.00)	(53,151,678.48)	48%	(102,056,457.00)	(49,282,133.42)	48%	(102,418,486.00)	(52,845,467.64)	52%

JEFFERSON COUNTY
Expenditures as of July 31

DEPT NAME	2026 REVISED	2026 ACTUALS	%SPENT	2025 REVISED	2025 ACTUALS	%SPENT	2024 REVISED	2024 ACTUALS	%SPENT
Administration Total	1,582,374.00	490,441.05	31%	3,473,689.00	446,181.27	13%	2,734,200.00	827,769.69	30%
Capital Projects and Debt Total	15,092,358.00	7,600,314.78	50%	5,516,499.00	4,038,825.25	73%	23,056,715.00	13,147,402.14	57%
Central Services Total	1,330,220.00	730,576.38	55%	1,227,612.00	731,425.37	60%	1,291,927.00	633,338.21	49%
Child Support Total	1,306,989.00	684,370.21	52%	1,279,923.00	690,339.89	54%	1,310,868.00	708,695.82	54%
Clerk of Courts Total	1,723,323.00	887,752.21	52%	1,639,657.00	817,005.31	50%	1,517,381.00	857,199.86	56%
Corporation Counsel Total	495,280.00	289,736.72	58%	501,863.00	269,460.70	54%	500,690.00	250,483.63	50%
County Board Total	526,229.00	326,657.14	62%	518,876.00	320,529.34	62%	513,039.00	380,685.55	74%
County Clerk Total	461,810.00	563,634.66	122%	398,030.00	493,113.99	124%	437,611.00	556,282.45	127%
Court Support Services Total	1,785,510.00	1,022,214.58	57%	1,685,930.00	886,027.90	53%	1,821,220.00	904,513.60	50%
District Attorney Total	1,076,727.00	568,485.64	53%	903,820.00	517,617.68	57%	1,030,148.00	533,900.72	52%
Economic Development Total	619,203.00	281,325.57	45%	593,438.00	359,641.70	61%	615,039.00	296,683.19	48%
Emergency Management Total	304,580.00	178,663.87	59%	253,375.00	171,285.48	68%	317,496.00	192,499.91	61%
Fair Park Total	1,786,837.00	929,832.55	52%	2,005,495.00	957,716.33	48%	2,070,509.00	836,787.94	40%
Finance Department Total	1,205,527.00	685,554.24	57%	1,248,562.00	659,627.20	53%	1,193,737.00	613,376.62	51%
General Revenues & Expenditure Total	1,362,570.00	-	0%	1,332,250.00	-		1,443,649.00	-	0%
Health Department Total	1,906,996.00	1,028,095.92	54%	2,000,597.00	1,039,231.61	52%	2,104,287.00	1,084,089.97	52%
Highway Department Total	15,005,639.00	9,339,044.77	62%	13,304,276.00	7,257,092.28	55%	12,872,177.00	6,981,933.53	54%
Human Resources Total	870,166.00	387,349.27	45%	829,400.00	410,157.32	49%	761,268.00	388,605.09	51%
Human Services Department Total	40,172,221.00	21,978,235.12	55%	38,805,157.00	21,451,764.47	55%	41,092,168.00	21,707,191.39	53%
Internal Service Funds Total	3,130,035.00	1,660,327.03	53%	2,890,970.00	1,625,920.96	56%	2,591,003.00	1,525,070.44	59%
Land & Water Conservation Total	1,250,668.00	432,148.71	35%	1,147,391.00	400,207.54	35%	1,076,096.00	393,879.96	37%
Land Information Total	883,242.00	437,982.73	50%	798,070.00	502,776.62	63%	757,359.00	350,006.05	46%
Library Total	1,323,823.00	1,323,473.45	100%	1,298,316.00	1,297,837.74	100%	1,194,080.00	1,193,162.63	100%
Medical Examiner Total	426,986.00	228,407.53	53%	404,800.00	193,799.37	48%	407,210.00	201,054.43	49%
Parks Department Total	2,066,048.00	1,411,781.38	68%	4,439,213.00	1,349,072.74	30%	3,121,260.00	904,447.49	29%
Planning And Zoning Total	803,197.00	421,849.60	53%	806,830.00	421,350.87	52%	755,387.00	444,808.09	59%
Register in Probate Total	-	-		-	-		-	-	
Register Of Deeds Total	421,338.00	265,993.41	63%	395,702.00	237,379.59	60%	390,105.00	246,758.22	63%
Sheriff Department Total	19,824,550.00	11,595,085.89	58%	20,103,459.00	10,977,615.25	55%	19,164,512.00	9,746,766.66	51%
Treasurer Total	337,797.00	190,771.85	56%	387,010.00	222,508.37	57%	324,329.00	210,075.13	65%
UW Extension Total	343,592.00	143,897.70	42%	323,593.00	163,258.74	50%	339,993.00	140,077.53	41%
Veterans Services Total	281,105.00	176,966.88	63%	261,612.00	141,842.73	54%	323,881.00	166,694.24	51%
GRAND TOTAL	119,706,940.00	66,260,970.84	55%	110,775,415.00	59,050,613.61	53%	127,129,344.00	66,424,240.18	52%

July 2026 Budget Variance Report Analysis
Morgan Toutant

A. Revenue Analysis: The month of July is closed and, therefore, the County is 7/12 of the way through 2026. I anticipate seeing 58.34% collected for department revenue. My horizontal analysis will be based off how the 2026 collection percentage compares to 2024 and 2025. My vertical analysis will be based off how relative the 2026 collection percentage is to 100%. The departments that are noted below are outliers to what is expected.

1. Administration: Reimbursement funds from American Heartland Fiber Networks for the ARPA Broadband PSC Expansion project continues to drive the over collection percentage in July. Excluding this, Administration is 46% collected. This is primarily due to under collection in TAD grant funding.

2. Capital Projects and Debt: Like June, 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 July. This will be expected to progress as community projects occur throughout the year. Excluding this factor, Capital Projects and Debt is 54% collected in July. This is due to not yet receiving $87,831 of state aid from PSC and $95,278 from Focus on Energy for the Fair Park LED light replacement and $31,500 from DNR for the BHI Shoreline Restoration project.

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 63% collected in July. This is due to an overcollection in performance based income.

4. Clerk of Courts: Early collection in court support program aid is the primary reason for the higher-than-expected percentage in July. Typically, this revenue is collected in August. Excluding this factor, Clerk of Courts is 53% collected. This is due to under collection in circuit court costs and misc. court fees.

5. County Clerk: Like June, revenue collected for election software maintenance/renewals as well as election machine purchase reimbursement from municipalities are the driving factors to County Clerk's over collection in July. Excluding these factors, County Clerk is 57% collected.

6. Economic Development: Economic Development is over collected at 88%. This is due to the normal collection of Jefferson County consortium fees. Excluding this factor, Economic Development is 70% collected. This is due to overcollection of interest & dividends.

7. Emergency Management: Not yet receiving EMPG grant funding is driving the lower-than-expected percentage in July. These funds are collected by end of year. Excluding this, Emergency Management is 59% collected.

8. Fair Park: As a whole, Fair Park is 61% collected in July. This percentage is best analyzed by isolating the org code data:
   - **Fair Park (12101):** Fair Park is under collected at 36%. 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 61% collected in July. This is due to a high collection in camping fees.

- **Fair Week (12102):** Overall, Fair Week is 74% collected as of July 31st. This is primarily due to the following:
    i. **Auction Fees (451020-21209):** As of July 31st, auction fees are 79% collected. This revenue will continue to be collected as the year progresses. Compared to July 2024 and July 2025, auction fees are showing a 47% increase from 2024 and a 30% increase from 2025.
    ii. **Gate Receipts (457011):** As of July 31st, gate receipts are 88% collected. In recent history, collection of gate receipts continue into August. Compared to July 2024 and July 2025, gate receipt revenue is showing a 2% decrease from 2024 and a 5% increase from 2025.
    iii. **Sponsor Revenue (457010):** As of July 31st, fair week sponsor revenue is 48% collected. Compared to July 2024 and July 2025, sponsor revenue is showing an 8% decrease from 2024 and a 28% increase from 2025.
    iv. **Space-Beverage Vendor (482016):** Historically, this revenue is collected in August.

9. General Revenue & Expenditure: July sales tax collection is relative to the last three years. This will be monitored continually throughout the year. Personal property aid was received in Q2. Reminder that state shared and utility shared revenues are collected in Q3 and Q4.

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

11. Highway: Collection of state aid and state routine maintenance revenue is driving the higher-than-expected percentage in July. Excluding these factors, the Highway department is 58% collected.

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

13. Internal Service Funds: End of year mileage allocation not yet occurring is driving the lower-than-expected collection percentage in July. Excluding this factor, it is 57% collected.

14. Land & Water Conservation: Reminder that funding for the DATCP Staffing Grant is historically received in the 4th quarter. Like June, not yet receiving federal grant funds for the Farm Preservation program is also a contributing factor to the overall collection percentage in July.

15. Land Information: Delayed collection of state aid is the primary reason for the lower-than-expected percentage in July for Land Information. Excluding this factor, it is 59% collected.

16. Medical Examiner: Low cremation permit fee collection continues to drive the lower-than-expected overall percentage in July for the Medical Examiner's office.

17. Parks: Uncollected state aid for the Korth Park Connector Trail as well as restricted donations are the main factors contributing to the low overall percentage for the Parks Department.

18. Register of Deeds: Like June, high collection in transfer, recording/filing, and copy fees are driving the overall percentage in July. Excluding these factors, the Register of Deeds office is 59% 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 July. Additionally, typical collection in DNR PILOT is driving the percentage. Excluding these factors, Treasurer is 50%. 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: The transfer of funds from the Veteran’s Foundation received in May as well as state aid collection are the primary driving factors to the high percentage in July for the Veteran Services Department. Excluding this, the overall collection is 58%.

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. Capital Projects and Debt: Spending that has not yet occurred for non-bonded capital projects is the main contributing factor to the lower-than-expected percentage in July.

3. Child Support: Staffing turnover is driving the low spending percentage in July for the Child Support Department. Excluding these factors, Child Support is 56% spent.

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

5. County Board: Annual JCEDC fee allocation is driving the higher-than-expected spending in July. Without these expenses, County Board is 52% spent. This is due to the Rock River Community Clinic donation not yet occurring.

6. County Clerk: The expenses for property, auto liability, and other insurance annual renewals continue to drive the high percentage in July. These expenses will be allocated to the other departments as the year progresses. Excluding these expenses, County Clerk is 56% spent.

7. District Attorney: At 53% spent, the District Attorney's office is slightly under spent in July. Open positions within the department are driving this overall percentage.

8. Economic Development: Economic Development is underspent at 45%. Like June, this is due to an open position within the department.

9. Fair Park: As of July, Fair Park is 52% spent. This percentage is best analyzed by isolating the org code data:
    - **Fair Park (12101):** Fair Park is 58% spent. This is the expected spending percentage for July and, therefore, is normal.
    - **Fair Week (12102):** Overall, Fair Week is 49% spent as of July 31st. This is primarily due to the following:
        - **i. Awards/Recognition Expenses (593101-21209):** As of July 31st, awards/recognition expenses for the auction have not been spent. These payments are made to exhibitors once 90% of the revenue is collected. This occurred in August this year.
        - **ii. Fair Week Special Acts (531182):** As of July 31st, fair week special acts is 91% spent. Compared to July 2024 and July 2025, this percentage is a 29% increase from 2024 and a 19% increase from 2025.

iii. **Advertising (531326):** As of July 31st, fair week advertising is 53% spent. Compared to July 2024 and July 2025, this percentage is a 6% decrease from 2024 and 2025.
iv. **Premiums (531181):** As of July 31st, premiums are 89% spent. These will continue to be paid out as the year progresses.
v. **Tickets/Entry Tags (531101):** As of July 31st, ticket/entry tag expenses are 17% spent. Historically, these expenses continue into August.

10. Health: The Health Department is under spent at 54%. Open positions as well as the benefits associated with them are driving this low percentage.

11. Highway: Fleet truck purchases and set up within equipment/material acquisition is the primary driving factor for the higher-than-expected spending percentage.

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

13. Internal Service Funds: Capital automobile purchases that have not yet occurred in 2026 are the main contributing factor to the overall spending percentage in July.

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

15. Land Information: Like June, 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 July.

16. Medical Examiner: Low spending on autopsies is the primary component to the Medical Examiner's overall spending percentage in July.

17. Parks: At 68%, 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 54% spent. This is due to spending that has not yet occurred for Korth Park Connector Trail improvements, the Trieloff marsh pier/launch, flood mitigation plan as well as Kanow County Park land improvement.

18. Planning and Zoning: Planning and Zoning is under spent at 53%. Zero spending associated with purchase care and services within the Solid Waste program is driving this low percentage.

19. Register of Deeds: License renewal for AVID/Laredo software in the Register of Deeds Department is driving the overspending in July. Without this expense, ROD is 58% spent.

20. UW-Extension: At 42%, UW-Extension is underspent. Like June, 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. Reminder that this is a biannual payment with the first having taken place.

21. Veterans Services: Due to staffing turnover, the Veterans Services Department is overspent at 63%. Excluding this factor, the department is 59% spent.

FROM 2026 01 TO 2026 07

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	-414,613.99		-296,152.85	58.3%
12201 412100 Sales Taxes From County	-160	0	-160	-87.15		-72.85	54.5%
12201 451004 Garnishment Fees	-100	0	-100	-15.00		-85.00	15.0%
12201 451005 Child Support Fees	-500	0	-500	-291.43		-208.57	58.3%
12201 451312 Payroll/AP Charges	0	0	0	-37.00		37.00	.0%
TOTAL Finance	-711,527	0	-711,527	-415,044.57		-296,482.27	%
12202 Dental Insurance Allocation							
12202 451026 Retiree Ins Premium Recovery	-20,000	0	-20,000	-14,666.54		-5,333.46	73.3%
12202 451032 Cobra Premium Recovery	-3,000	0	-3,000	-1,126.08		-1,873.92	37.5%
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	-266,485.73		-203,514.27	56.7%
TOTAL Dental Insurance Allocation	-494,000	0	-494,000	-282,880.35		-211,119.65	%
TOTAL General Fund	-1,205,527	0	-1,205,527	-697,924.92		-507,601.92	%
TOTAL REVENUES	-1,205,527	0	-1,205,527	-697,924.92		-507,601.92	

FROM 2026 01 TO 2026 07

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	153,891.11		107,055.42	59.0%
12201 511210 Wages-Regular	204,226	0	204,226	134,637.09		69,588.65	65.9%
12201 511220 Wages-Overtime	0	0	0	272.78		-272.78	.0%
12201 511330 Wages-Longevity Pay	695	0	695	187.50		507.50	27.0%
12201 512141 Social Security	33,300	0	33,300	21,279.66		12,020.83	63.9%
12201 512142 Retirement (Employer)	33,542	0	33,542	18,670.83		14,871.61	55.7%
12201 512144 Health Insurance	66,118	0	66,118	34,649.44		31,468.42	52.4%
12201 512145 Life Insurance	202	0	202	137.69		64.51	68.1%
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	2,466.71		1,877.29	56.8%
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	1,963.65		1,136.35	63.3%
12201 531312 Office Supplies	3,000	0	3,000	1,536.72		1,463.28	51.2%
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	151.52		-151.52	.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	2,209.63		650.37	77.3%
12201 532339 Other Travel & Tolls	0	0	0	138.70		-138.70	.0%
12201 535242 Maintain Machinery & Equip	1,200	0	1,200	629.67		570.33	52.5%
12201 571004 IP Telephony Allocation	917	0	917	422.94		494.06	46.1%
12201 571005 Duplicating Allocation	205	0	205	119.56		85.44	58.3%
12201 571009 MIS PC Group Allocation	15,677	0	15,677	9,135.00		6,542.00	58.3%
12201 571010 MIS Systems Grp Alloc(ISIS)	4,690	0	4,690	2,735.25		1,954.75	58.3%
12201 591519 Other Insurance	4,522	0	4,522	2,599.17		1,922.70	57.5%
TOTAL Finance	711,527	0	711,527	424,504.17		287,022.67	%
12202 Dental Insurance Allocation							
12202 599982 Retiree Dental Claims	12,000	0	12,000	11,754.90		245.10	98.0%

FROM 2026 01 TO 2026 07

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	2,416.40		3,583.60	40.3%
12202 599986 Administrative Fees Dental	24,000	0	24,000	15,462.82		8,537.18	64.4%
12202 599989 Employee Dental Claims	450,300	0	450,300	230,680.05		219,619.95	51.2%
12202 599992 Administrative Dental Retiree	1,700	0	1,700	735.90		964.10	43.3%
TOTAL Dental Insurance Allocation	494,000	0	494,000	261,050.07		232,949.93	%
TOTAL General Fund	1,205,527	0	1,205,527	685,554.24		519,972.60	%
TOTAL EXPENSES	1,205,527	0	1,205,527	685,554.24		519,972.60	

FROM 2026 01 TO 2026 07

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	1,062,185.25		758,703.75	58.3%
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	-3,403.72		3.72	100.1%
13201 418100 Interest On Taxes	-227,617	0	-227,617	-123,381.63		-104,234.97	54.2%
13201 441030 Ag Use Conversion Penalty	-24,000	0	-24,000	-11,784.85		-12,215.15	49.1%
13201 451007 Treasurers Fees	-400	0	-400	-152.50		-247.50	38.1%
13201 481001 Interest & Dividends	-1,800,269	0	-1,800,269	-1,531,152.55		-269,116.72	85.1%
13201 481004 Fair Market Value Adjustment	0	0	0	237,391.73		-237,391.73	.0%
13201 486004 Miscellaneous Revenue	0	0	0	-11,464.74		11,464.74	.0%
TOTAL County Treasurer	-295,797	0	-295,797	-443,945.31		148,148.44	%
13202 Tax Deed Expense							
13202 411100 General Property Taxes	-5,000	0	-5,000	-2,916.69		-2,083.31	58.3%
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	-2,916.69		-39,083.31	%
TOTAL General Fund	-337,797	0	-337,797	-446,862.00		109,065.13	%
TOTAL REVENUES	-337,797	0	-337,797	-446,862.00		109,065.13	

FROM 2026 01 TO 2026 07

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	55,278.71		39,673.29	58.2%
13201 511210 Wages-Regular	59,994	0	59,994	33,302.58		26,691.60	55.5%
13201 511220 Wages-Overtime	18	0	18	3.59		14.13	20.3%
13201 512141 Social Security	10,385	0	10,385	5,931.04		4,454.20	57.1%
13201 512142 Retirement (Employer)	11,013	0	11,013	6,329.65		4,683.75	57.5%
13201 512144 Health Insurance	35,245	0	35,245	21,424.24		13,820.48	60.8%
13201 512145 Life Insurance	25	0	25	20.31		4.23	82.8%
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	1,197.41		1,562.59	43.4%
13201 521232 Investment Advisor Fees	45,000	0	45,000	34,348.72		10,651.28	76.3%
13201 531311 Postage & Box Rent	7,000	0	7,000	6,894.66		105.34	98.5%
13201 531312 Office Supplies	2,000	0	2,000	669.49		1,330.51	33.5%
13201 531313 Printing & Duplicating	100	0	100	89.16		10.84	89.2%
13201 531314 Small Items Of Equipment	500	0	500	349.99		150.01	70.0%
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	258.16		-258.16	.0%
13201 571004 IP Telephony Allocation	733	0	733	338.31		394.69	46.2%
13201 571009 MIS PC Group Allocation	11,762	0	11,762	6,853.56		4,908.44	58.3%
13201 571010 MIS Systems Grp Alloc(ISIS)	1,970	0	1,970	1,149.19		820.81	58.3%
13201 591519 Other Insurance	1,482	0	1,482	864.57		617.50	58.3%
13201 593256 Bank Charges	1,500	0	1,500	675.00		825.00	45.0%
TOTAL County Treasurer	295,797	0	295,797	177,008.66		118,788.21	%
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 07

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	13,763.19		-3,763.19	137.6%
TOTAL Tax Deed Expense	42,000	0	42,000	13,763.19		28,236.81	%
TOTAL General Fund	337,797	0	337,797	190,771.85		147,025.02	%
TOTAL EXPENSES	337,797	0	337,797	190,771.85		147,025.02	

FROM 2026 01 TO 2026 07

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	-72,828.14		-52,020.10	58.3%
11301 421001 State Aid	-184,157	0	-184,157	-92,078.29		-92,078.29	50.0%
11301 421010 M S L Incentives	-1,700	0	-1,700	-1,157.56		-542.44	68.1%
11301 421012 State Aid Cs + All Others	-1,064,589	0	-1,064,589	-479,896.73		-584,692.27	45.1%
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	62,937.49		76,105.51	45.3%
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	-4,539.00		-661.00	87.3%
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	6,395.46		864.54	88.1%
11301 451013 NIVD Activities Reduction	-1,700	0	-1,700	-1,606.14		-93.86	94.5%
11301 451014 CS Program Fees	-10,000	0	-10,000	-7,710.94		-2,289.06	77.1%
11301 455003 Non-IVD Service Fees	-875	0	-875	-536.00		-339.00	61.3%
11301 471205 Child Support Billed	0	0	0	-2,427.88		2,427.88	.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	-688,326.27		-618,662.81	%
TOTAL General Fund	-1,304,239	-2,750	-1,306,989	-688,326.27		-618,662.81	%
TOTAL REVENUES	-1,304,239	-2,750	-1,306,989	-688,326.27		-618,662.81	

FROM 2026 01 TO 2026 07

ACCOUNTS FOR:
100 General Fund

11301 Child Support

ACCOUNTS	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11301 511110 Salary-Permanent Regular	288,435	0	288,435	170,751.54		117,683.63	59.2%
11301 511210 Wages-Regular	599,207	0	599,207	303,225.49		295,981.68	50.6%
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	35,093.68		29,137.41	54.6%
11301 512142 Retirement (Employer)	63,423	0	63,423	33,480.41		29,942.20	52.8%
11301 512144 Health Insurance	139,612	0	139,612	59,463.73		80,148.65	42.6%
11301 512145 Life Insurance	258	0	258	158.14		100.22	61.2%
11301 512146 Workers Compensation	0	0	0	7.40		-7.40	.0%
11301 512151 HSA Contribution	10,400	0	10,400	.00		10,400.00	.0%
11301 512173 Dental Insurance	7,548	0	7,548	4,054.87		3,493.13	53.7%
11301 521255 Paper Service	8,600	0	8,600	4,171.54		4,428.46	48.5%
11301 521256 Genetic Tests	5,200	0	5,200	1,998.00		3,202.00	38.4%
11301 521296 Computer Support	1,780	0	1,780	1,542.09		237.91	86.6%
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	266.89		285.11	48.3%
11301 531311 Postage & Box Rent	21,000	0	21,000	11,818.27		9,181.73	56.3%
11301 531312 Office Supplies	2,600	0	2,600	1,137.56		1,462.44	43.8%
11301 531313 Printing & Duplicating	1,000	0	1,000	374.41		625.59	37.4%
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	451.75		748.25	37.6%
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	668.40		311.60	68.2%
11301 532335 Meals	800	0	800	336.87		463.13	42.1%
11301 532336 Lodging	2,835	1,050	3,885	2,287.39		1,597.61	58.9%
11301 532339 Other Travel & Tolls	150	0	150	22.50		127.50	15.0%
11301 532340 Contracted Extraditions	8,000	0	8,000	10,165.76		-2,165.76	127.1%
11301 535242 Maintain Machinery & Equip	2,700	0	2,700	1,428.13		1,271.87	52.9%
11301 571004 IP Telephony Allocation	4,766	0	4,766	2,113.44		2,652.56	44.3%
11301 571005 Duplicating Allocation	593	0	593	345.31		247.69	58.2%
11301 571009 MIS PC Group Allocation	33,605	0	33,605	18,602.50		15,002.50	55.4%

FROM 2026 01 TO 2026 07

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11301 571010 MIS Systems Grp Alloc(ISIS)	11,067	0	11,067	5,744.69		5,322.31	51.9%
11301 591519 Other Insurance	8,787	0	8,787	4,967.34		3,819.91	56.5%
TOTAL Child Support	1,304,239	2,750	1,306,989	684,370.21		622,618.87	%
TOTAL General Fund	1,304,239	2,750	1,306,989	684,370.21		622,618.87	%
TOTAL EXPENSES	1,304,239	2,750	1,306,989	684,370.21		622,618.87	

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
1-Sep-26	WEM Grant match	(15,000.00)			
	Total amount available	**457,063.43**	**100,343.53**	**300,000.00**	
	Net	457,063.43	100,343.53	300,000.00	