

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

Date: Tuesday, June 9, 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 May 5, 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 of 2025 annual audit results by Sikich
9. Discussion on future needs for Food and Beverage Innovation Campus and use of remaining county farmland
10. 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
11. Discussion and possible action on remediation for old Highway site
12. Discussion and possible action on 2026 projections of budget vs. actual revenues and expenditures
13. Review of the financial statements and department update for April 2026-Finance Department
14. Review of the financial statements and department update for April 2026-Treasurer's Office
15. Review of the financial statements and department update for April 2026-Child Support
16. Update on contingency fund balance
17. Set future meeting schedule, next meeting date, and possible agenda items
18. Review of invoices
19. Adjourn Finance Committee

Next scheduled meetings:           Tuesday, July 7, 2026 (Regular meeting)  
  Tuesday, August 4, 2026 (Regular meeting)  
  Tuesday, September 1, 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.



requisitions from \$5,000 to something else. The Committee is supportive of these changes and directed Administration, Corporation Counsel and Finance to work together to amend the Purchasing Ordinance and present the proposed changes at a future meeting. No action was taken.

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

**12. 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 pending claims against Jefferson County**

**13. Discussion and possible action on proposed Amendment to the Purchase & Sale Agreement with Virtus Development for sale of old highway facility property (if appropriate and necessary for the public interest, the Committee may convene in closed session pursuant to Wis. Stat. § 19.85(1)(e) to discuss negotiation strategy for parameters of possible amendment. Following any closed session, the Committee will reconvene in open session.)** – Items 12 and 13 were taken together. Motion by Drayna/Jaeckel to go into closed session. The Committee voted by roll call. The motion passed 5-0.

**14. Reconvene into open session for action on closed session items, if necessary** – Motion by Drayna/Jaeckel to reconvene into open session. The motion passed 5-0.

**15. Discussion and possible action on Resolution Denying Claim for Damages** – Motion by Braughler/Drayna to deny the claim for damages from Alexandria O’Brian and forward the resolution to the County Board of Supervisors. The motion passed 5-0.

**16. Review of the financial statements and department update for March 2026-Finance Department** – No action taken.

**17. Review of the financial statements and department update for March 2026-Treasurer’s Office** – No action taken.

**18. Review of the financial statements and department update for March 2026-Child Support** – no action taken.

**19. 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.

**20. Set future meeting schedule, next meeting date, and possible agenda items** - The next scheduled meeting is set for June 9, 2026, at 8:30 a.m.

**21. Review of invoices** - Motion by Drayna/Christensen to approve invoices totaling \$3,900,422.63. The motion passed 5-0.

**22. Adjourn** - Motion by Ristow/Drayna to adjourn at 10:07 a.m. The motion passed 5-0.

Respectfully submitted,

Marc DeVries, Finance Director  
Jefferson County



Leased Co Farm Land: 154.4ac	Supremo: 36.4ac	Municipal Boundary	County Facilities
Future Jefferson Co Development: 31.3ac	Wangard: 17.1ac	Potters Field Burial Sites	
Kikkoman: 100.6ac	Onego Bio: 25.9ac	Wetlands	



**JEFFERSON COUNTY**  
**Revenues collected through April 30**

<b>DEPT NAME</b>	<b>2026 REVISED</b>	<b>2026 ACTUALS</b>	<b>%COLLECTED</b>	<b>2025 REVISED</b>	<b>2025 ACTUALS</b>	<b>%COLLECTED</b>	<b>2024 REVISED</b>	<b>2024 ACTUALS</b>	<b>%COLLECTED</b>
Administration Total	\$ (845,260.00)	\$ (412,570.40)	48.8%	\$ (1,017,274.00)	\$ (276,044.12)	27.1%	\$ (1,242,917.00)	\$ (200,835.15)	16.2%
Capital Projects and Debt Total	(12,205,027.00)	(2,835,722.40)	23.2%	(3,917,707.00)	(1,323,002.36)	33.8%	(4,061,985.00)	(4,452,608.95)	109.6%
Central Services Total	(1,310,812.00)	(437,084.42)	33.3%	(1,085,554.00)	(354,375.06)	32.6%	(1,069,211.00)	(349,070.32)	32.6%
Child Support Total	(1,304,239.00)	(350,317.14)	26.9%	(1,279,923.00)	(337,624.71)	26.4%	(1,310,868.00)	(347,621.87)	26.5%
Clerk of Courts Total	(1,976,190.00)	(694,642.61)	35.2%	(1,877,067.00)	(615,447.56)	32.8%	(1,736,355.00)	(567,441.63)	32.7%
Corporation Counsel Total	(495,280.00)	(165,371.78)	33.4%	(501,862.00)	(167,367.09)	33.3%	(500,689.00)	(166,896.28)	33.3%
County Board Total	(526,229.00)	(173,118.72)	32.9%	(518,876.00)	(172,958.60)	33.3%	(513,039.00)	(171,114.20)	33.4%
County Clerk Total	(461,812.00)	(261,835.39)	56.7%	(398,030.00)	(161,031.27)	40.5%	(438,109.00)	(161,156.51)	36.8%
Court Support Services Total	(1,532,645.00)	(430,072.18)	28.1%	(1,448,519.00)	(435,698.81)	30.1%	(1,588,900.00)	(457,557.17)	28.8%
District Attorney Total	(1,076,725.00)	(327,605.22)	30.4%	(903,820.00)	(277,381.60)	30.7%	(1,030,146.00)	(288,714.79)	28.0%
Economic Development Total	(351,759.00)	(232,310.99)	66.0%	(505,062.00)	(249,298.17)	49.4%	(574,635.00)	(212,101.00)	36.9%
Emergency Management Total	(299,580.00)	(65,153.76)	21.7%	(252,375.00)	(64,058.19)	25.4%	(272,895.00)	(272,970.70)	100.0%
Fair Park Total	(1,786,838.00)	(193,230.94)	10.8%	(1,880,497.00)	(188,686.21)	10.0%	(1,940,507.00)	(102,465.82)	5.3%
Finance Department Total	(1,205,527.00)	(385,072.48)	31.9%	(1,189,562.00)	(421,355.52)	35.4%	(1,178,737.00)	(386,931.11)	32.8%
General Revenues & Expenditure Total	(872,407.00)	2,411,569.82	-276.4%	(646,999.00)	2,798,190.89	-432.5%	(49,999.00)	2,585,875.44	-5171.9%
Health Department Total	(1,853,110.00)	(386,910.82)	20.9%	(1,938,794.00)	(431,747.84)	22.3%	(2,023,393.00)	(429,233.51)	21.2%
Highway Department Total	(11,911,060.00)	(3,905,569.86)	32.8%	(13,304,276.00)	(3,723,141.70)	28.0%	(12,872,176.00)	(3,886,284.82)	30.2%
Human Resources Total	(840,168.00)	(275,864.38)	32.8%	(821,520.00)	(278,987.94)	34.0%	(753,389.00)	(210,810.88)	28.0%
Human Services Department Total	(39,960,831.00)	(5,245,951.19)	13.1%	(37,769,039.00)	(5,833,524.74)	15.4%	(40,490,983.00)	(6,588,880.60)	16.3%
Internal Service Funds Total	(2,830,036.00)	(878,541.32)	31.0%	(2,890,970.00)	(852,776.85)	29.5%	(2,591,004.00)	(794,291.27)	30.7%
Land & Water Conservation Total	(1,121,570.00)	(232,964.76)	20.8%	(1,025,070.00)	(283,035.37)	27.6%	(1,019,812.00)	(223,471.28)	21.9%
Land Information Total	(871,768.00)	(260,715.31)	29.9%	(785,644.00)	(243,267.90)	31.0%	(728,594.00)	(241,423.60)	33.1%
Library Total	(1,323,823.00)	(441,274.12)	33.3%	(1,298,317.00)	(432,772.24)	33.3%	(1,194,080.00)	(398,026.64)	33.3%
Medical Examiner Total	(426,985.00)	(117,486.68)	27.5%	(404,799.00)	(119,674.76)	29.6%	(397,209.00)	(125,643.72)	31.6%
Parks Department Total	(1,561,589.00)	(445,246.64)	28.5%	(2,999,293.00)	(401,201.12)	13.4%	(2,335,427.00)	(683,430.71)	29.3%
Planning And Zoning Total	(781,257.00)	(239,164.44)	30.6%	(793,195.00)	(221,164.39)	27.9%	(755,318.00)	(218,678.49)	29.0%
Register in Probate Total	-	-		-	-		-	-	
Register Of Deeds Total	(421,337.00)	(153,332.41)	36.4%	(395,702.00)	(166,393.94)	42.1%	(390,105.00)	(88,289.48)	22.6%
Sheriff Department Total	(19,822,068.00)	(6,024,199.07)	30.4%	(19,076,379.00)	(6,106,230.74)	32.0%	(18,382,021.00)	(5,541,670.43)	30.1%
Treasurer Total	(337,797.00)	(289,082.68)	85.6%	(318,220.00)	(645,980.16)	203.0%	(324,329.00)	(630,278.90)	194.3%
UW Extension Total	(335,593.00)	(110,702.24)	33.0%	(315,592.00)	(102,681.74)	32.5%	(331,991.00)	(104,956.12)	31.6%
Veterans Services Total	(262,232.00)	(101,275.82)	38.6%	(261,611.00)	(84,715.76)	32.4%	(322,081.00)	(90,020.04)	27.9%
<b>Grand Total</b>	<b>\$ (110,911,554.00)</b>	<b>\$ (23,660,820.35)</b>	<b>21.3%</b>	<b>\$ (101,821,548.00)</b>	<b>\$ (22,173,435.57)</b>	<b>21.8%</b>	<b>\$ (102,420,904.00)</b>	<b>\$ (25,807,000.55)</b>	<b>25.2%</b>

**JEFFERSON COUNTY**  
Expenditures through April 30

<b>DEPT NAME</b>	<b>2026 REVISED</b>	<b>2026 ACTUALS</b>	<b>%SPENT</b>	<b>2025 REVISED</b>	<b>2025 ACTUALS</b>	<b>%SPENT</b>	<b>2024 REVISED</b>	<b>2024 ACTUALS</b>	<b>%SPENT</b>
Administration Total	\$ 1,582,374.00	\$ 279,477.47	18%	\$ 3,473,689.00	\$ 265,385.01	8%	\$ 2,714,029.00	\$ 587,610.00	22%
Capital Projects and Debt Total	15,092,358.00	6,648,924.64	44%	5,516,499.00	3,977,677.44	72%	23,056,715.00	9,484,992.71	41%
Central Services Total	1,330,220.00	381,485.99	29%	1,227,612.00	348,666.78	28%	1,281,927.00	368,667.74	29%
Child Support Total	1,306,989.00	382,002.52	29%	1,279,923.00	374,235.36	29%	1,310,868.00	403,283.49	31%
Clerk of Courts Total	1,976,190.00	551,905.21	28%	1,877,066.00	531,945.37	28%	1,737,016.00	566,283.05	33%
Corporation Counsel Total	495,280.00	162,554.68	33%	501,863.00	148,765.89	30%	500,690.00	140,747.50	28%
County Board Total	526,229.00	253,721.34	48%	518,876.00	252,724.85	49%	513,039.00	310,879.53	61%
County Clerk Total	461,810.00	684,727.07	148%	398,030.00	640,976.68	161%	437,611.00	676,773.37	155%
Court Support Services Total	1,532,643.00	493,923.08	32%	1,448,521.00	432,330.67	30%	1,601,585.00	442,729.07	28%
District Attorney Total	1,076,727.00	321,586.65	30%	903,820.00	292,942.92	32%	1,030,148.00	306,193.45	30%
Economic Development Total	619,203.00	168,872.21	27%	593,438.00	227,292.56	38%	615,039.00	190,305.52	31%
Emergency Management Total	304,580.00	90,209.97	30%	252,375.00	99,193.12	39%	317,496.00	85,809.51	27%
Fair Park Total	1,786,837.00	237,814.19	13%	2,000,495.00	234,314.82	12%	2,070,509.00	232,452.53	11%
Finance Department Total	1,205,527.00	392,861.32	33%	1,248,562.00	365,206.75	29%	1,193,737.00	363,302.84	30%
General Revenues & Expenditure Total	1,362,570.00	-	0%	1,332,250.00	-	0%	1,453,649.00	-	0%
Health Department Total	1,906,996.00	556,304.87	29%	1,976,097.00	598,675.95	30%	2,103,787.00	586,713.55	28%
Highway Department Total	15,005,639.00	4,530,111.51	30%	13,304,276.00	3,283,509.24	25%	12,872,177.00	3,471,219.46	27%
Human Resources Total	870,166.00	246,668.93	28%	829,400.00	231,315.30	28%	761,268.00	241,284.02	32%
Human Services Department Total	40,172,221.00	12,374,502.81	31%	38,600,748.00	12,231,097.57	32%	41,115,259.00	12,004,091.07	29%
Internal Service Funds Total	3,130,035.00	1,162,338.56	37%	2,890,970.00	1,036,397.68	36%	2,591,003.00	1,047,481.46	40%
Land & Water Conservation Total	1,250,668.00	239,344.84	19%	1,147,391.00	227,148.83	20%	1,076,096.00	229,469.24	21%
Land Information Total	883,242.00	267,588.03	30%	798,070.00	312,028.85	39%	757,359.00	218,212.32	29%
Library Total	1,323,823.00	1,322,996.85	100%	1,298,316.00	1,297,203.65	100%	1,194,080.00	1,192,902.47	100%
Medical Examiner Total	426,986.00	112,779.05	26%	404,800.00	104,262.71	26%	407,210.00	110,686.69	27%
Parks Department Total	2,066,048.00	392,139.84	19%	4,439,213.00	818,917.98	18%	3,121,260.00	468,543.47	15%
Planning And Zoning Total	803,197.00	212,544.43	26%	806,830.00	196,886.02	24%	755,387.00	221,495.86	29%
Register in Probate Total	-	356.00	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
Register Of Deeds Total	421,338.00	166,356.09	39%	395,702.00	156,257.23	39%	390,105.00	163,658.37	42%
Sheriff Department Total	19,824,550.00	6,577,793.80	33%	20,103,459.00	6,342,335.42	32%	19,164,512.00	5,653,530.93	29%
Treasurer Total	337,797.00	113,572.91	34%	387,010.00	150,827.64	39%	324,329.00	103,924.57	32%
UW Extension Total	343,592.00	36,508.90	11%	323,593.00	61,867.63	19%	339,993.00	47,753.71	14%
Veterans Services Total	281,105.00	110,177.26	39%	261,612.00	80,955.58	31%	323,881.00	93,284.76	29%
<b>GRAND TOTAL</b>	<b>\$ 119,706,940.00</b>	<b>\$ 39,472,151.02</b>	<b>33%</b>	<b>\$ 110,540,506.00</b>	<b>\$ 35,321,345.50</b>	<b>32%</b>	<b>\$ 127,131,764.00</b>	<b>\$ 40,014,282.26</b>	<b>31%</b>

April 2026 Budget Variance Report Analysis  
Morgan Toutant

**A. Revenue Analysis:** The month of April is closed and, therefore, the County is 1/3 of the way through 2026. I anticipate seeing 33.34% 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: Administration is over collected as of April 2026. This is due to receiving a refund for the ARPA Broadband PSC Expansion project. The refund is expected to be spent by the end of 2026. Excluding this, Administration is under collected at 24%. This is due to typical reporting and delayed collection of first quarter funding from the TAD Grant.
2. Capital Projects and Debt: 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 April. This will be expected to progress as community projects occur throughout the year.
3. Child Support: Child Support is grant funded and this puts billing processing in arrears which, in turn, leads to apparent under collection of revenue. Excluding this factor, the Child Support Department is 35% collected in April.
4. County Clerk: Revenue collected for annual election software maintenance/renewals as well as election maintenance contracts with municipalities are the driving factors to County Clerk's over collection in April. Excluding these, County Clerk is 32% collected in April.
5. Court Support Services: Not yet receiving state aid is the main contributing factor for the lower-than-expected collection in Court Support Services. Historically, this has been collected in Q3.
6. Economic Development: Economic Development is over collected at 66%. This is due to the expected complete collection of Jefferson County consortium fees. Excluding this factor, Economic Development is 26% collected.
7. Emergency Management: Funding for the EPCRA Grant as well as the EMPG Grant are allocated at the end of the year. This is the primary reason for the low collection percentage in April. Additionally, not yet receiving grant funds for HAZMAT response equipment is a contributing factor.
8. Fair Park: As a whole, Fair Park is 11% collected in April. This percentage is best analyzed by isolating the org code data:
  - **Fair Park (12101):** Fair Park is under collected at 20%. 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 31% collected in April.
  - **Fair Week (12102):** Expectedly, Fair Week is 2% collected as of April 2026. As Fair Week approaches, this will gradually increase.

April 2026 Budget Variance Report Analysis  
Morgan Toutant

9. General Revenue & Expenditure: April sales tax collection is relative to the last three years. This will be monitored continually throughout the year. Reminder that this org produces levy savings, which is why there is a negative actual balance in total. This is expected to approach the budgeted balance by year end.
10. Health: Historically typical delay in receiving state and federal aid is driving the low percentage in April. Reminder that grants are billed in arrears and collections are usually at least a month behind.
11. Human Services: Human Services is under collected at 13%. This is primarily due to a typical lag in billing processes for the services offered in various programs. A few examples being ADRC, Behavioral Health, CCS, CLTS, and the Matz Center. Additionally, the gap in percentage is due to vacant positions in the CCS program.
12. Land & Water Conservation: As of April, Land & Water Conservation is under collected at 21%. This is primarily due to not yet receiving federal grant funds for the PACE program as well as the DATCP Staffing Grant. Reminder that funding for the DATCP Staffing Grant is historically received in the 4<sup>th</sup> quarter.
13. Medical Examiner: A 13% collection in cremation fees as of April 30<sup>th</sup> is the driving factor in the lower-than-expected percentage in April. Cremation fees are billed and collected a couple months in arrears.
14. Parks: Not yet collecting on state aid for the Korth Park Connector Trail, snowmobile trails and restricted donations are the main contributing factors to the low overall collection percentage in April for the Parks Department.
15. Treasurer: Over collection in interest and dividends and fair market value adjustments are the primary contributing factors to the high collection seen in April. This will continue to be monitored as the year progresses. We expect that investment income will continue to outperform budget.
16. Veterans Services: The Veterans Services Department is over collected at 39% due to receiving the CVS0 Grant funds in April. Excluding this factor, the department is 31% collected.

April 2026 Budget Variance Report Analysis  
Morgan Toutant

**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: Administration is 18% spent as of April 30<sup>th</sup>. 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: Higher-than-expected spending year to date is due to loan draw activity within the JCEDC fund. Excluding this factor, Capital Projects and Debt is 31% spent.
3. Central Services: Central Services is underspent in April. This is primarily due to open positions and the benefits associated with them.
4. Child Support: Staffing turnover is driving the low spending percentage in April for the Child Support department.
5. Clerk of Courts: At 28%, Clerk of Courts is underspent. This is due to staffing turnover and the employee benefits associated with them.
6. County Board: County Board is overspent at 48%. This is historically typical and due to the annual JCEDC fee allocation. Without these expenses, County Board is 32% spent as of April 30<sup>th</sup>.
7. County Clerk: The expenses for property, auto liability, and other insurance annual renewals continue to drive the high percentage in April for County Clerk. Reminder that these costs are allocated to other departments throughout the year, so this variance will decrease as the year progresses. Excluding these expenses, County Clerk is overspent at 38%. This is due to election equipment maintenance.
8. Economic Development: Economic Development is underspent at 27%. This is due to an open position within the department.
9. Emergency Management: Professional service expenses associated with the BRIC Grant, Flood Mitigation Grant as well as the Pre-Disaster Mitigation Grant are the main contributing factors for Emergency Management's overspending in April. Excluding these expenses, Emergency Management is 33% spent.
10. Fair Park: As of April, Fair Park is 13% spent. This percentage is best analyzed by isolating the org code data:
  - **Fair Park (12101)**: Fair Park is underspent at 24%. This is primarily due to staffing turnover, low spending on groundskeeping charges, water/electric/sewer utilities, and

April 2026 Budget Variance Report Analysis  
Morgan Toutant

credit card fees. Additionally, spending that has not yet occurred on computer software renewals is contributing to the overall percentage.

- **Fair Week (12102):** As expected, Fair Week is 8% spent in April. As Fair Week approaches, this will gradually increase.

11. Health: The Health Department is underspent at 29%. Open positions as well as the benefits associated with them are driving this low percentage.
12. Human Resources: Staff turnover is the main contributing factor to the lower-than-expected spending in the Human Resources Department.
13. Internal Service Fund: Internal Service Fund is overspent at 37%. Computer support renewals and other essential network contract expenses drive this percentage in April. Excluding these factors, the Internal Service Fund is 24% spent. This is due to spending that has not yet occurred for capital computer equipment and fleet vehicle purchases for Human Services.
14. Land and Water Conservation: Zero spending for the PACE program, zero spending on 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 April.
15. Medical Examiner: Medical Examiner is underspent at 26%. Relative to the last three years, low spending on autopsy and autopsy transportation is driving this percentage.
16. Parks: At 19%, the Parks Department is underspent in April. This is primarily due to spending that has not yet occurred for capital improvement projects including phase three of the Interurban Bike Trail, Korth Park Connector Trail improvements, Trieloff marsh pier/launch, as well as Garman Nature Preserve grounds improvements.
17. Planning and Zoning: Planning and Zoning is underspent at 26%. Zero spending associated with the DATCP Drug Grant/Clean Sweep program is driving this low percentage.
18. Register of Deeds: Relative to the last three years, license renewal for AVID/Laredo software in the Register of Deeds Department is driving the overspending in April. Without this expense, ROD is 32% spent.
19. UW-Extension: At 11%, UW-Extension is underspent in April. This is primarily due to an open position within the department as well as spending that has not yet taken place for the Jefferson County Educator Contracts in 2026. This is typically a biannual payment with the first being in June.
20. Veterans Services: Due to staffing turnover/overlap, the Veterans Services Department is overspent at 39%. Excluding this factor, the department is 34% spent in April.

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FROM 2026 01 TO 2026 04

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
<b>12201 Finance</b>							
12201 411100 General Property Taxes	-710,767	0	-710,767	-236,922.28		-473,844.56	33.3%
12201 412100 Sales Taxes From County	-160	0	-160	-45.26		-114.74	28.3%
12201 451004 Garnishment Fees	-100	0	-100	.00		-100.00	.0%
12201 451005 Child Support Fees	-500	0	-500	-179.97		-320.03	36.0%
12201 451312 Payroll/AP Charges	0	0	0	-25.00		25.00	.0%
TOTAL Finance	-711,527	0	-711,527	-237,172.51		-474,354.33	%
<b>12202 Dental Insurance Allocation</b>							
12202 451026 Retiree Ins Premium Recovery	-20,000	0	-20,000	-7,006.05		-12,993.95	35.0%
12202 451032 Cobra Premium Recovery	-3,000	0	-3,000	-2,346.00		-654.00	78.2%
12202 451043 County Board Premiums	-1,000	0	-1,000	.00		-1,000.00	.0%
12202 451045 Employee Premiums	-470,000	0	-470,000	-138,547.92		-331,452.08	29.5%
TOTAL Dental Insurance Allocation	-494,000	0	-494,000	-147,899.97		-346,100.03	%
TOTAL General Fund	-1,205,527	0	-1,205,527	-385,072.48		-820,454.36	%
TOTAL REVENUES	-1,205,527	0	-1,205,527	-385,072.48		-820,454.36	

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FROM 2026 01 TO 2026 04

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
<b>12201 Finance</b>							
12201 511110 Salary-Permanent Regular	260,947	0	260,947	87,059.77		173,886.76	33.4%
12201 511210 Wages-Regular	204,226	0	204,226	82,071.93		122,153.81	40.2%
12201 511220 Wages-Overtime	0	0	0	231.93		-231.93	.0%
12201 511330 Wages-Longevity Pay	695	0	695	.00		695.00	.0%
12201 512141 Social Security	33,300	0	33,300	12,454.05		20,846.44	37.4%
12201 512142 Retirement (Employer)	33,542	0	33,542	10,363.19		23,179.25	30.9%
12201 512144 Health Insurance	66,118	0	66,118	20,019.48		46,098.38	30.3%
12201 512145 Life Insurance	202	0	202	82.29		119.91	40.7%
12201 512151 HSA Contribution	4,800	0	4,800	.00		4,800.00	.0%
12201 512153 HRA Contribution	0	0	0	4,207.04		-4,207.04	.0%
12201 512173 Dental Insurance	4,344	0	4,344	1,423.43		2,920.57	32.8%
12201 521213 Accounting & Auditing	27,092	0	27,092	4,605.95		22,486.05	17.0%
12201 521219 Other Professional Serv	3,800	0	3,800	.00		3,800.00	.0%
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	.00		24,489.71	.0%
12201 531311 Postage & Box Rent	3,100	0	3,100	1,380.14		1,719.86	44.5%
12201 531312 Office Supplies	3,000	0	3,000	175.63		2,824.37	5.9%
12201 531313 Printing & Duplicating	2,000	0	2,000	1,511.52		488.48	75.6%
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	30.59		119.41	20.4%
12201 532334 Commercial Travel	1,200	0	1,200	.00		1,200.00	.0%
12201 532335 Meals	300	0	300	7.37		292.63	2.5%
12201 532336 Lodging	2,860	0	2,860	.00		2,860.00	.0%
12201 532339 Other Travel & Tolls	0	0	0	20.00		-20.00	.0%
12201 535242 Maintain Machinery & Equip	1,200	0	1,200	366.06		833.94	30.5%
12201 571004 IP Telephony Allocation	917	0	917	241.68		675.32	26.4%
12201 571005 Duplicating Allocation	205	0	205	68.32		136.68	33.3%
12201 571009 MIS PC Group Allocation	15,677	0	15,677	5,220.00		10,457.00	33.3%
12201 571010 MIS Systems Grp Alloc(ISIS)	4,690	0	4,690	1,563.00		3,127.00	33.3%
12201 591519 Other Insurance	4,522	0	4,522	1,485.24		3,036.63	32.8%
TOTAL Finance	711,527	0	711,527	241,200.77		470,326.07	%
<b>12202 Dental Insurance Allocation</b>							
12202 599982 Retiree Dental Claims	12,000	0	12,000	7,364.90		4,635.10	61.4%

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FROM 2026 01 TO 2026 04

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	580.20		5,419.80	9.7%
12202 599986 Administrative Fees Dental	24,000	0	24,000	8,795.12		15,204.88	36.6%
12202 599989 Employee Dental Claims	450,300	0	450,300	134,478.79		315,821.21	29.9%
12202 599992 Administrative Dental Retiree	1,700	0	1,700	441.54		1,258.46	26.0%
TOTAL Dental Insurance Allocation	494,000	0	494,000	151,660.55		342,339.45	%
TOTAL General Fund	1,205,527	0	1,205,527	392,861.32		812,665.52	%
TOTAL EXPENSES	1,205,527	0	1,205,527	392,861.32		812,665.52	

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FROM 2026 01 TO 2026 04

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
<b>13201 County Treasurer</b>							
13201 411100 General Property Taxes	1,820,889	0	1,820,889	606,963.00		1,213,926.00	33.3%
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	-3,363.39		-36.61	98.9%
13201 418100 Interest on Taxes	-227,617	0	-227,617	-79,173.28		-148,443.32	34.8%
13201 441030 Ag Use Conversion Penalty	-24,000	0	-24,000	-850.35		-23,149.65	3.5%
13201 451007 Treasurers Fees	-400	0	-400	-102.50		-297.50	25.6%
13201 481001 Interest & Dividends	-1,800,269	0	-1,800,269	-876,174.96		-924,094.31	48.7%
13201 481004 Fair Market Value Adjustment	0	0	0	127,502.01		-127,502.01	.0%
13201 486004 Miscellaneous Revenue	0	0	0	-34.23		34.23	.0%
TOTAL County Treasurer	-295,797	0	-295,797	-287,416.00		-8,380.87	%
<b>13202 Tax Deed Expense</b>							
13202 411100 General Property Taxes	-5,000	0	-5,000	-1,666.68		-3,333.32	33.3%
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	-1,666.68		-40,333.32	%
TOTAL General Fund	-337,797	0	-337,797	-289,082.68		-48,714.19	%
TOTAL REVENUES	-337,797	0	-337,797	-289,082.68		-48,714.19	

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FROM 2026 01 TO 2026 04

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
<b>13201 County Treasurer</b>							
13201 511110 Salary-Permanent Regular	94,952	0	94,952	31,279.96		63,672.04	32.9%
13201 511210 Wages-Regular	59,994	0	59,994	18,550.45		41,443.73	30.9%
13201 511220 Wages-Overtime	18	0	18	.00		17.72	.0%
13201 512141 Social Security	10,385	0	10,385	3,348.74		7,036.50	32.2%
13201 512142 Retirement (Employer)	11,013	0	11,013	3,563.06		7,450.34	32.4%
13201 512144 Health Insurance	35,245	0	35,245	11,343.03		23,901.69	32.2%
13201 512145 Life Insurance	25	0	25	7.87		16.67	32.1%
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	607.12		2,152.88	22.0%
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	1,346.53		5,653.47	19.2%
13201 531312 Office Supplies	2,000	0	2,000	398.23		1,601.77	19.9%
13201 531313 Printing & Duplicating	100	0	100	.00		100.00	.0%
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	.00		1,800.00	.0%
13201 535242 Maintain Machinery & Equip	0	0	0	136.96		-136.96	.0%
13201 571004 IP Telephony Allocation	733	0	733	193.32		539.68	26.4%
13201 571009 MIS PC Group Allocation	11,762	0	11,762	3,916.32		7,845.68	33.3%
13201 571010 MIS Systems Grp Alloc(ISIS)	1,970	0	1,970	656.68		1,313.32	33.3%
13201 591519 Other Insurance	1,482	0	1,482	494.04		988.03	33.3%
13201 593256 Bank Charges	1,500	0	1,500	400.00		1,100.00	26.7%
TOTAL County Treasurer	295,797	0	295,797	99,808.72		195,988.15	%
<b>13202 Tax Deed Expense</b>							
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%

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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	13,764.19		-3,764.19	137.6%
TOTAL Tax Deed Expense	42,000	0	42,000	13,764.19		28,235.81	%
TOTAL General Fund	337,797	0	337,797	113,572.91		224,223.96	%
TOTAL EXPENSES	337,797	0	337,797	113,572.91		224,223.96	

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FROM 2026 01 TO 2026 04

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
<b>11301 Child Support</b>							
11301 411100 General Property Taxes	-124,848	0	-124,848	-41,616.08		-83,232.16	33.3%
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	-4,068.17		-5,931.83	40.7%
11301 455003 Non-IVD Service Fees	-875	0	-875	-280.00		-595.00	32.0%
11301 471205 Child Support Billed	0	0	0	-1,144.13		1,144.13	.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	-350,317.14		-956,671.94	%
TOTAL General Fund	-1,304,239	-2,750	-1,306,989	-350,317.14		-956,671.94	%
TOTAL REVENUES	-1,304,239	-2,750	-1,306,989	-350,317.14		-956,671.94	

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FROM 2026 01 TO 2026 04

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
<b>11301 Child Support</b>							
11301 511110 Salary-Permanent Regular	288,435	0	288,435	96,762.87		191,672.30	33.5%
11301 511210 Wages-Regular	599,207	0	599,207	170,555.25		428,651.92	28.5%
11301 511220 Wages-Overtime	1,275	0	1,275	270.03		1,004.52	21.2%
11301 511330 Wages-Longevity Pay	1,403	0	1,403	.00		1,402.50	.0%
11301 512141 Social Security	64,231	0	64,231	19,716.03		44,515.06	30.7%
11301 512142 Retirement (Employer)	63,423	0	63,423	18,937.15		44,485.46	29.9%
11301 512144 Health Insurance	139,612	0	139,612	33,521.62		106,090.76	24.0%
11301 512145 Life Insurance	258	0	258	72.45		185.91	28.0%
11301 512151 HSA Contribution	10,400	0	10,400	.00		10,400.00	.0%
11301 512173 Dental Insurance	7,548	0	7,548	2,193.79		5,354.21	29.1%
11301 521255 Paper Service	8,600	0	8,600	3,347.94		5,252.06	38.9%
11301 521256 Genetic Tests	5,200	0	5,200	552.00		4,648.00	10.6%
11301 521296 Computer Support	1,780	0	1,780	1,467.09		312.91	82.4%
11301 529160 Interpreter Fee	2,000	0	2,000	115.00		1,885.00	5.8%
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	3,700.00		-1,063.00	140.3%
11301 531310 Postage Special	552	0	552	210.05		341.95	38.1%
11301 531311 Postage & Box Rent	21,000	0	21,000	6,738.18		14,261.82	32.1%
11301 531312 Office Supplies	2,600	0	2,600	586.67		2,013.33	22.6%
11301 531313 Printing & Duplicating	1,000	0	1,000	268.60		731.40	26.9%
11301 531314 Small Items Of Equipment	1,100	0	1,100	.00		1,100.00	.0%
11301 531321 Publication Of Legal Notice	1,200	0	1,200	281.75		918.25	23.5%
11301 531324 Membership Dues	1,860	0	1,860	350.00		1,510.00	18.8%
11301 531326 Advertising	400	0	400	.00		400.00	.0%
11301 531348 Educational Supplies	400	0	400	305.30		94.70	76.3%
11301 532325 Registration	3,525	1,500	5,025	2,648.00		2,377.00	52.7%
11301 532332 Mileage	780	200	980	244.73		735.27	25.0%
11301 532335 Meals	800	0	800	15.03		784.97	1.9%
11301 532336 Lodging	2,835	1,050	3,885	101.00		3,784.00	2.6%
11301 532339 Other Travel & Tolls	150	0	150	10.50		139.50	7.0%
11301 532340 Contracted Extraditions	8,000	0	8,000	.00		8,000.00	.0%
11301 535242 Maintain Machinery & Equip	2,700	0	2,700	835.33		1,864.67	30.9%
11301 571004 IP Telephony Allocation	4,766	0	4,766	1,207.68		3,558.32	25.3%
11301 571005 Duplicating Allocation	593	0	593	197.32		395.68	33.3%
11301 571009 MIS PC Group Allocation	33,605	0	33,605	10,630.00		22,975.00	31.6%
11301 571010 MIS Systems Grp Alloc(ISIS)	11,067	0	11,067	3,282.68		7,784.32	29.7%
11301 591519 Other Insurance	8,787	0	8,787	2,838.48		5,948.77	32.3%
TOTAL Child Support	1,304,239	2,750	1,306,989	382,002.52		924,986.56	%

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

Ledger Date	Description	General (599900)	Other (599908)	Vested Benefits (599909)	Authority
1-Jan-26	Tax Levy	500,000.00	100,343.53	300,000.00	
3-Feb-26	AVI-SPC maintenance contract	(27,936.57)			County Board
<b>Total amount available</b>		<b>472,063.43</b>	<b>100,343.53</b>	<b>300,000.00</b>	
Net		472,063.43	100,343.53	300,000.00	