

JEFFERSON COUNTY, WISCONSIN
Jefferson, Wisconsin

ADMINISTRATIVE RULE -
TAX 16 REPORT
December 31, 2023



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Independent Auditors' Report on Supplementary Information

County Board
Jefferson County, Wisconsin
Jefferson, Wisconsin

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Jefferson County, Wisconsin, as of and for the year ended December 31, 2023, and have issued our report dated June 4, 2024, which contained unmodified opinions on those financial statements.

Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise Jefferson County, Wisconsin's basic financial statements. The accompanying reconciliation of the 2023 Financial Report Form A to the Audited Financial Statements, the Supplemental Changes to 2022 Financial Report Form A, and the 2023 Financial Report Form A are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Milwaukee, Wisconsin
June 4, 2024

JEFFERSON COUNTY, WISCONSIN
Reconciliation of the 2023 Financial Report Form A to the
Audited Financial Statements

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUND

Total revenues and other financing sources per the Form A	\$ 98,667,424
Total expenditures and other financing uses per the Form A	<u>123,686,778</u>
Excess expenditures and other financing uses over revenues and other financing sources per Form A	<u>\$ (25,019,354)</u>
Excess expenditures and other financing uses over revenues and other financing sources per basic financial statements	<u>\$ (25,019,354)</u>

PROPRIETARY FUND TYPES

Net loss per Form A	<u>\$ (417,522)</u>
Net loss per basic financial statements - total enterprise funds	(758,655)
Net income per basic financial statements - total internal service funds	<u>341,133</u>
Net loss per basic financial statements - total enterprise funds and internal service funds	<u>\$ (417,522)</u>

2023 Financial Report Form A

2023 Municipal Financial Report

Section A – Indebtedness

for the calendar year ending December 31, 2023

Purpose of Loan	Line No. (Account)	Principal Outstanding January 1, 2023	Principal Incurred in 2023	Principal Retired or Paid in 2023	Principal Outstanding December 31, 2023
Long Term General Obligation Debt (more than one year):					
Police debt	900-50010	0			0
Fire protection debt	900-50015	0			0
Highway debt	900-50020	11,310,000		2,885,000	8,425,000
Storm sewer debt	900-50030	0			0
Water supply system debt	900-50040	0			0
Electric supply system debt	900-50050	0			0
Transit system debt	900-50060	0			0
Public school debt	900-50070	0			0
All other long term general obligation debt	900-50080	40,960,000	698,914	3,053,914	38,605,000
Total Long Term General Obligation Debt	900-50100	52,270,000	698,914	5,938,914	47,030,000
Short Term Debt (one year or less):					
Police debt	910-50210	0			0
Highway debt	910-50220	0			0
Storm sewer debt	910-50230	0			0
All other short term debt	910-50280	0			0
Short Term Debt (one year or less):					
Pollution control debt	920-50310	0			0
Water supply system debt	920-50320	0			0
Electric supply system debt	920-50330	0			0
Transit system debt	920-50340	0			0
All other revenue bond and note debt	920-50380	0			0
Other debt and long term obligations (accrued employee benefits)	930-50400	0			0

**Section B – 2023 Revenues
Taxes**
All Governmental Fund Types and Expendable Trust Funds

Taxes	Line No. (Account)	Amount (whole dollars)
Property		
General property taxes <i>(enter handicapped taxes on Line 100-41115)</i>	100-41110	29,496,020
Handicapped school taxes	100-41115	
Tax increments	100-41120	
Occupational taxes	100-41130	
Private forest crop/managed forest land taxes	100-41150	68,262
Motor vehicle taxes	100-41170	
Sales and Use		
County sales tax	100-41221	8,927,414
Retailers' discount <i>(retained)</i>	100-41222	
Real estate transfer	100-41230	301,861
Race track admissions tax <i>(sec. 562.08(2))</i>	100-41240	
Interest/penalties on taxes	100-41800	281,757
Other taxes	100-41900	0
Total Taxes	101-41000	39,075,314

**Section C – 2023 Revenues
Intergovernmental Revenues
All Governmental Fund Types and Expendable Trust Funds**

Federal Grants	Line No. (Account)	Amount (whole dollars)
Law enforcement	103-43211	561,565
Highway	103-43221	
Other transportation	103-43227	
Health	103-43240	
Human services	103-43250	125,103
Culture and recreation	103-43261	
Education	103-43262	
Housing/economic assistance	103-43271	73,976
Other federal payments	103-43300	7,694,460
State Shared Taxes		
County and Municipal Aid (CMA)	<u>1,177,234</u>	
Utility Aid	<u>937,033</u>	
Expenditure Restraint Program (ERP)	<u>0</u>	
Exempt Computer Aid (ECA)	<u>73,959</u>	
Personal Property Aid (PPA)	<u>135,306</u>	
Video Service Provider (VSP)	<u>0</u>	
Fallen Officer Aid (FPSIR)	<u>0</u>	
Statewide Communications Interoperability Plan (SCIP)		
Shared revenues	103-43410	2,323,532
Oil Pipeline		
Terminal Tax		
Mining Impact Tax		
Other state shared taxes	103-43430	0
State Grants		
General government	103-43510	897,949
Public Safety		
Law enforcement improvement	103-43521	20,595
Water patrol	103-43522	
Other law enforcement	103-43523	627,646
Emergency government planning	103-43528	
Other public safety	103-43529	0

Section C – 2023 Revenues
Intergovernmental Revenues (continued)
 All Governmental Fund Types and Expendable Trust Funds

Transportation	Line No. (Account)	Amount (whole dollars)
General transportation aids	103-43531	
Disaster damage aids	103-43532	
Other highway aid (include PECFA)	103-43533	
Local road improvement program	103-43534	
Road-related FEMA aids	103-43535	
Connecting highway aids (CHA)	103-43536	
Other transportation	103-43537	
Sanitation		
Recycling	103-43545	25,201
Other sanitation (include landfill closure grants)	103-43549	

**Section D – 2023 Revenues
Intergovernmental Revenues (continued)
All Governmental Fund Types and Expendable Trust Funds**

Health and Human Services	Line No. (Account)	Amount (whole dollars)
Health	103-43550	838,693
Human services	103-43560	16,619,421
Culture, Recreation and Education		
Culture and recreation	103-43571	161,580
Education	103-43572	
Conservation and Development		
Housing/economic assistance	103-43581	
Conservation aids (<i>wildlife, land</i>)	103-43586	275,860
Other State Payments		
Municipal services payment aid	103-43610	
Severance/yield/withdrawal taxes (<i>total amount received</i>)	103-43640	
Payment in lieu of taxes on state conservation lands (<i>sec. 70.114 January PILT</i>)	103-43660	
Other state payments	103-43690	0
Grants from County and Other Local Governments		
Highway and bridges	103-43710	
Other local government grants	103-43790	0
Total Intergovernmental Revenues	104-43000	30,245,581

**Section E – 2023 Revenues
Licenses and Fines
All Governmental Fund Types and Expendable Trust Funds**

Licenses and Permits	Line No. (Account)	Amount (whole dollars)
Business and occupational licenses	105-44100	
Nonbusiness licenses (<i>include Line 055-44200</i>)	105-44200	26,895
Building permits and inspection fees	105-44300	
Zoning permits and fees	105-44400	217,595
Other regulatory permits and fees	105-44900	25,022
RESTITUTE PER DIEM JURY 14,482		
NON-METALLIC ANNUAL FEE 10,540		
Total Licenses and Permits	106-44000	269,512
Fines, Forfeitures and Penalties		
Law and ordinance violations	107-45100	485,294
Contract forfeitures	107-45210	
Judgments and damages		
Law enforcement equipment and property	107-45221	
Highway equipment and property	107-45222	
Other equipment and property	107-45223	
Total Fines, Forfeitures and Penalties	108-45000	485,294

**Section F – 2023 Revenues
Public Charges for Services
All Governmental Fund Types and Expendable Trust Funds**

General Government	Line No. (Account)	Amount (whole dollars)
Register of deeds fees	109-46130	395,041
Court fees and costs	109-46140	459,759
Probate fees	109-46150	38,557
Other general government	109-46190	210,760
Public Safety		
Law enforcement fees	109-46210	55,895
Ambulance/EMS fees	109-46230	
Board of prisoners	109-46240	502,066
Other public safety	109-46290	813
Public Works		
Highway and street maintenance and construction <i>(include grading, snow removal, ditching, blacktopping, culverts, and gravel sales)</i>	109-46310	
Parking lots, ramps and meters	109-46330	
Airport	109-46340	
Docks and harbors <i>(commercial)</i>	109-46370	
Other transportation	109-46399	
Solid waste disposal <i>(include central collection point)</i>	109-46431	
Other transportation	109-46435	129,422
Health		
County farm	109-46550	
Other health services <i>(include animal control)</i>	109-46590	7,103,928
Human services	109-46600	2,928,350
Culture, Recreation and Education		
Library	109-46710	
Parks	109-46720	77,598
Museum	109-46731	
Zoo	109-46732	
Fairs, exhibits and celebrations	109-46741	1,116,765
Auditorium, convention or civic center <i>(theater)</i>	109-46742	
Other culture and recreation	109-46750	
Schools <i>(handicapped)</i>	109-46760	
UW Extension	109-46770	18,212

**Section F – 2023 Revenues
Public Charges for Services
All Governmental Fund Types and Expendable Trust Funds**

Conservation and Development	Line No. (Account)	Amount (whole dollars)
Forests	109-46810	
Other conservation	109-46820	36,880
Public housing	109-46830	
Economic development	109-46850	135,000
Other public charges for services	109-46900	0
Total Public Charges for Services	110-46000	13,209,046

**Section G – 2023 Revenues
Intergovernmental Charges for Services
All Governmental Fund Types and Expendable Trust Funds**

Federal	Line No. (Account)	Amount (whole dollars)
Law enforcement services	111-47121	64,080
Transportation (<i>highways and streets</i>)	111-47131	
Other services to federal government	111-47190	7,200
State		
Law enforcement services	111-47221	
Transportation (<i>highways and streets</i>)	111-47230	
Other services to state government	111-47290	170,062
Other Local Governments		
General government (<i>include school election reimbursement</i>)	111-47310	176,065
Public Safety		
Law enforcement services	111-47321	84,939
Fire services	111-47323	
Ambulance/EMS services	111-47324	
Emergency communications (911) (<i>law enforcement share</i>)	111-47325	
Emergency communications (911) (<i>exclude law enforcement share</i>)	111-47326	
Transportation (<i>highways and streets</i>)	111-47331	
Other transportation services	111-47339	
Solid waste disposal	111-47343	20,100
Recycling	111-47345	
Other sanitation services	111-47349	
Health	111-47350	
Human services	111-47360	37,391
Public Housing	111-47381	
Other services to other local governments	111-47390	1,481,017
Local departments	111-47400	2,260,752
Total Intergovernmental Charges for Services	112-47000	4,301,606

**Section H – 2023 Revenues
Miscellaneous Revenues and Other Financing Sources
All Governmental Fund Types and Expendable Trust Funds**

Miscellaneous Revenues	Line No. (Account)	Amount (whole dollars)
Interest		
Interest income	113-48110	4,416,794
Rent	113-48200	776,521
Property sales		
Sale of law enforcement equipment and property	113-48301	32,224
Sale of recycling equipment and property	113-48306	
Sale of recyclable materials	113-48307	
Sale of other equipment and property	113-48309	45,130
Insurance recoveries		
Insurance recoveries for damage to law enforcement equipment and property	113-48420	98,488
Insurance recoveries for damage to highway equipment and property	113-48430	
Insurance recoveries for damage to other equipment and property	113-48440	414,014
Donations/contributions from private organizations or individuals	113-48500	443,929
Other Miscellaneous Revenues	113-48900	284,634
<u>BUG TUSSEL GUARANTEE FEE</u>		<u>96,889</u>
<u>MONSANTO SETTLEMENT</u>		<u>17,414</u>
<u>OTHER REVENUE</u>		<u>105,840</u>
<u>VENDING COMMISSION</u>		<u>1,312</u>
<u>VENDOR REBATES</u>		<u>63,179</u>
Total Miscellaneous Revenues	114-48000	6,511,734
Other Financing Sources		
Proceeds from long-term debt	115-49100	698,914
Transfers from other funds (<i>ex: proprietary fund types</i>)	115-49200	3,509,946
Sale of general fixed assets	115-49400	360,477
Proceeds of refunding bonds	115-49500	
Total Other Financing Sources	116-49000	4,569,337
Total Revenues and Other Financing Sources	117-40000	98,667,424

**Section I – 2023 Expenditures
Government and Public Safety
All Governmental Fund Types and Expendable Trust Funds**

General Government	Line No. (Account)	Amount (whole dollars)
Legislative (<i>board</i>)	118-51100	288,338
Judicial	118-51200	3,295,148
Legal	118-51300	1,661,533
General administration (<i>include clerk and election</i>)	118-51400	3,644,950
Financial administration (<i>include treasurer and assessor</i>)	118-51500	953,964
General buildings and plant (<i>include halls</i>)	118-51600	1,389,061
Property records and control	118-51700	955,122
Other general government		
Illegal taxes refunded/omitted taxes shared	118-51910	
Judgments and losses	118-51920	
Law enforcement insurance	118-51931	
Highway, insurance	118-51932	
Other insurance	118-51938	
Other general government	118-51980	0
Total General Government	119-51000	12,188,116
Public Safety		
Law enforcement	120-52100	8,847,615
Fire protection	120-52200	
Ambulance/EMS	120-52300	
Building inspection	120-52400	
Emergency communications (<i>911</i>) (<i>law enforcement share</i>)	120-52601	1,261,396
Emergency communications (<i>911</i>) (<i>exclude law enforcement share</i>)	120-52609	
Correction and detention (<i>jail</i>)	120-52700	6,868,503
Other public safety	120-52900	299,080
Total Public Safety	121-52000	17,276,594

**Section J – 2023 Expenditures
Public Works
All Governmental Fund Types and Expendable Trust Funds**

Transportation	Line No. (Account)	Amount (whole dollars)
Administration for highways and streets	122-53100	
Highway and Street Maintenance and Construction		
Local <i>(highway and street maintenance)</i>	122-53311	
Local <i>(highway and street construction)</i>	122-53315	
State <i>(highway maintenance and construction)</i>	122-53320	
Other local governments <i>(highway, street maintenance, construction)</i>	122-53330	
Road Related Facilities		
Limited purpose roads	122-53410	
Street lighting <i>(highway)</i>	122-53420	
Parking facilities	122-53450	
Other Transportation		
Airport	122-53510	
Mass transit	122-53520	
Docks and harbors <i>(commercial)</i>	122-53540	
Other transportation facilities	122-53580	0
Sanitation		
Solid waste disposal <i>(include central collection point transfer)</i>	122-53631	
Recycling expenditures	122-53635	133,977
Other sanitation	122-53680	0
Total Public Works	123-53000	133,977

**Section K – 2023 Expenditures
Health, Culture and Conservation
All Governmental Fund Types and Expendable Trust Funds**

Health and Human Services	Line No. (Account)	Amount (whole dollars)
Public health services <i>(include animal control)</i>	124-54100	1,785,028
Institutional care	124-54200	
Mental health services	124-54300	27,562,944
Income Maintenance		
Administration	124-54410	2,210,921
General relief	124-54420	60,000
Social services	124-54500	5,456,432
Aging <i>(include senior citizen programs)</i>	124-54600	2,879,040
Veterans	124-54700	294,250
Other Health and Human Services		
County farm	124-54920	
Other health and human services	124-54980	
Total Health and Human Services	125-54000	40,248,615
Culture, Recreation and Education		
Library	126-55110	1,178,952
Museum	126-55120	
Other culture	126-55190	4,509
Parks	126-55200	1,075,600
Recreation programs and events	126-55300	2,084,658
Recreation facilities	126-55400	
Zoo	126-55410	
Education	126-55600	278,054
Total Culture, Recreation and Education	127-55000	4,621,773
Conservation and Development		
Country forest roads	128-56111	
Public housing	128-56500	
Economic development <i>(include tourism)</i>	128-56700	699,707
Other conservation and development <i>(zoning, land use)</i>	128-56900	1,385,094
Total Conservation and Development	129-56000	2,084,801

**Section L – 2023 Expenditures
Capital Outlay
All Governmental Fund Types and Expendable Trust Funds**

General Government	Line No. (Account)	Amount (whole dollars)
General public buildings outlay (<i>allocate highway and public safety</i>)	130-57140	31,566,147
Other general government outlay	130-57190	889,622
Public Safety		
Law enforcement outlay	130-57210	687,750
Fire protection outlay	130-57220	
Ambulance/EMS outlay	130-57230	
Emergency communications (911) outlay (<i>law enforcement share</i>)	130-57261	1,049,325
Emergency communications (911) outlay (<i>exclude law enforcement share</i>)	130-57269	
Correction and detention outlay	130-57270	
Other public safety outlay	130-57290	11,441
Transportation		
Highway and Street		
Highway and street outlay (<i>local</i>)	130-57331	
Limited purpose roads outlay	130-57341	
Street lighting outlay (<i>highway</i>)	130-57342	
Parking facilities outlay	130-57346	
Other Transportation		
Airport outlay	130-57351	
Mass transit outlay	130-57352	
Dock and harbor outlay (<i>commercial</i>)	130-57354	
Other transportation outlay	130-57391	
Sanitation		
Solid waste disposal outlay (<i>include landfill closure cost</i>)	130-57431	
Recycling outlay	130-57435	
Health and Human Services		
Health outlay	130-57510	
Human services outlay	130-57520	384,193
Culture, Recreation and Education		
Library outlay	130-57610	
Parks outlay	130-57620	585,935
Other culture and recreation outlay	130-57630	78,944
Education outlay	130-57640	
Conservation and Development		
Other conservation and development outlay	130-57730	233,922
Total Capital Outlay	131-57000	35,487,279

**Section M – 2023 Expenditures
Debt Service and Other Financing uses
All Governmental Fund Types and Expendable Trust Funds**

Debt Service	Line No. (Account)	Amount (whole dollars)
Debt service - principal	132-58100	5,938,914
Debt service - Interest and Fiscal Charges		
Law enforcement	132-58211	
Highway and street	132-58221	
Solid waste disposal <i>(include recycling)</i>	132-58230	
Other interest and fiscal charges	132-58290	1,818,763
Total Debt Service	133-58000	7,757,677
Other Financing Uses		
Transfer to other funds <i>(proprietary fund types)</i>	134-59200	3,887,946
Payment to refunding bond escrow agent	134-59500	
Total Other Financing Uses	135-59000	3,887,946
Total Expenditures and Other Financing Uses	136-50000	123,686,778

**Section N – Modified Accrual Basis
Financial Report Reconciliation
All Governmental Fund Types and Expendable Trust Funds**

Revenues	Line No. (Account)	Amount (whole dollars)
Fund balance at beginning of year	140-34000	75,453,102
Revenues and other financing sources: Governmental fund types <i>(from Line 117-40000)</i>	140-40000	98,667,424
Adjustments to fund balance <i>(explain major items)</i>	140-85000	0
Grand Total <i>(must equal Line 153-90000 below)</i>	143-90000	174,120,526
Expenditures		
Expenditures and other financing uses: Governmental fund types <i>(from Line 136-50000)</i>	150-50000	123,686,778
Fund balance at end of year	151-34000	50,433,748
Grand Total <i>(must equal Line 143-90000 above)</i>	153-90000	174,120,526

**Section O – 2023 Operating Revenues
Public Charges for Services
All Proprietary Fund Types and Similar Trust Funds**

Enterprise	Line No. (Account)	Amount (whole dollars)
Ambulance/EMS fees	200-46230	
Parking lots, ramps and meters	200-46330	
Airport	200-46340	
Mass transit fares	200-46350	
Solid waste disposal	200-46431	
Recycling	200-46435	
Public health services	200-46510	
Nursing home	200-46521	
General hospital	200-46522	
Mental health services	200-46530	
County farm	200-46550	
Parks	200-46720	
Zoo	200-46732	
Golf course	200-46733	
Ice Arena	200-46735	
Fairs, exhibits and celebrations	200-46741	
Auditorium, convention or civic center (<i>theater</i>)	200-46742	
Stadium	200-46744	
Public housing	200-46830	
Economic development	200-46850	
Other public charges for services (<i>enterprise</i>)	200-46900	0
Internal Service - Highway		
Highway (<i>and street</i>) maintenance and production	201-46310	
Other internal service - highway public charges	201-46319	17,163
Internal Service - Highway		
Other internal service - public charges	202-46199	17,331
COUNTY FLEET BILLING	17,331	

**Section P – 2023 Operating Revenues
Intergovernmental Charges for Services
All Proprietary Fund Types and Similar Trust Funds**

Federal	Line No. (Account)	Amount (whole dollars)
Enterprise		
Public housing	202-47181	
Other services to federal government by enterprises	202-47191	
Internal Service - Highway		
Transportation (<i>highways and streets</i>)	202-47131	
Revenues from non-highway activities in highway fund	202-47192	
Internal service - non-highway	203-47193	
State		
Enterprise		
Public housing	203-47281	
Other services to state government by enterprises	203-47291	
Internal Service - Highway		
Transportation (<i>highways and streets</i>)	204-47230	2,065,689
Revenues from non-highway activities in highway fund	204-47292	220,051
Internal service - non-highway	204-47293	113,997
Other Local Governments		
Enterprise		
Ambulance/EMS services	204-47324	
Solid waste disposal	204-47343	
Recycling	204-47345	
Health	204-47350	
Public housing	204-47381	
Other services to other local governments by enterprises	204-47391	
Internal Service - Highway		
Transportation (<i>highways and streets</i>)	205-47331	953,172
Revenues from non-highway activities in highway fund	205-47392	283,054
Internal service	205-47393	

**Form A
28999**

**Section Q – 2023 Operating Revenues
Interdepartmental Charges for Services
and Miscellaneous Revenues
All Proprietary Fund Types and Similar Trust Funds**

**Wisconsin
Dept of Revenue**

Interdepartmental Charges for Services	Line No. (Account)	Amount (whole dollars)
Enterprise services		
To other departments by enterprises <i>(include public fire protection/hydrant rental from general fund)</i>	205-47491	
Internal Service - Highway		
Transportation <i>(highway and street maintenance)</i>	206-47430	
Transportation <i>(highway and street outlay)</i>	206-47435	
Revenues from non-highway activities in highway fund	206-47492	381,003
Internal service - non-highway	206-47493	
Miscellaneous (Operating) Revenues		
Enterprise	206-48691	
Internal Service - Highway		
Wide load moving permits	207-44260	625
Other operating revenues - internal service - highway	207-48612	8,920
Revenues from non-highway activities in highway fund	207-48614	
Internal service - non-highway	207-48692	
Fiduciary/pension trust	207-48910	
Total Operating Revenues	208-40000	4,061,005

**Section R – 2023 Operating Expenses
(Proprietary Fund)
All Proprietary Fund Types and Similar Trust Funds**

Enterprise	Line No. (Account)	Amount (whole dollars)
Ambulance/EMS fees	209-52300	
Parking (<i>facilities, ramps and meters</i>)	209-53450	
Airport	209-53510	
Mass transit	209-53520	
Solid waste disposal	209-53631	
Recycling	209-53635	
Public health services	209-54100	
Nursing home	209-54210	
General hospital	209-54220	
Mental health services	209-54300	
County farm	209-54920	
Auditorium, convention or civic center (<i>theater</i>)	209-55130	
Parks	209-55200	
Zoo	209-55410	
Golf courses	209-55430	
Ice arena	209-55450	
Fairgrounds (<i>fairs, exhibits and celebrations</i>)	209-55460	
Urban development	209-55470	
Public housing	209-56500	
Economic development	209-56700	
Other enterprise	209-56910	0

Section R – 2023 Operating Expenses (Continued)
(Proprietary Fund)

All Proprietary Fund Types and Similar Trust Funds

Internal Service - Highway	Line No. (Account)	Amount (whole dollars)
Highway and Street Administration (and general)		
Highway administration	210-53110	625,521
Other highway and street administration and general	210-53199	1,047,570
Highway and Street Maintenance and Construction		
Highway and street maintenance for county	210-53311	2,957,081
Highway and street construction for county	210-53315	6,376,123
State (highway maintenance and construction)	210-53320	2,065,857
Other local government (highway and street maintenance and construction)	210-53330	980,662
Local departments	210-53340	
Federal government	210-53350	
Non-government customers	210-53360	33,716
Road Related Facilities and Other Services		
Limited purpose roads	210-53410	
Street lighting (highway)	210-53420	
Parking facilities	210-53450	
Cost of sales	210-53470	375,370
Other road related facilities (and other services)	210-53490	114,956
Other transportation	210-53500	
Internal service - Non-Highway (operating expense)	211-51490	268,686
Fiduciary/Pension Trust	211-59980	
Total Operating Expenses	212-50000	14,845,542

**Section S – 2023 Non-Operating Revenues
(Proprietary Fund Types)
All Proprietary Fund Types and Similar Trust Funds**

Taxes	Line No. (Account)	Amount (whole dollars)
General property taxes	213-41110	6,303,630
Tax increments	213-41120	
Motor vehicle taxes	213-41170	
Retailers' discount <i>(retained)</i>	213-41222	
Other taxes	213-41900	0
Intergovernmental Revenues (operating grants)		
Enterprise		
Federal		
Health <i>(grants and aids)</i>	213-43240	
Human services <i>(grants and aids)</i>	213-43250	
Public housing <i>(grants and aids)</i>	213-43271	
Other federal payments	213-43300	
State		
Recycling grants	213-43545	
Health <i>(grants and aids)</i>	213-43550	
Human services <i>(grants and aids)</i>	213-43560	
Public housing <i>(grants and aids)</i>	213-43581	
Other federal payments	213-43690	
Other Local Governments		
Other local government grants	213-43790	
Internal Service - Highway (grants)		
Federal		
Other local government grants	214-43221	643,256
State		
Local transport aids	214-43531	2,212,096
Flood damage	214-43532	
Other state highway grants	214-43533	5,464
Local road improvement program	214-43534	675,015
Road-related FEMA aids	214-43535	
Connecting highway aids (CHA)	214-43536	
Other Local Governments		
Highway and bridges	214-43710	
Internal Service - Non-Highway (grants)		
	215-43518	

Section S – 2023 Non-Operating Revenues (Cont.)
(Proprietary Fund Types)
All Proprietary Fund Types and Similar Trust Funds

Miscellaneous Revenue	Line No. (Account)	Amount (whole dollars)
Interest Income	215-48110	
Rent	215-48200	
Enterprise		
Other regulatory permits and fees	216-44900	
Sale of recycling equipment and property	216-48306	
Sale of recyclable materials	216-48307	
Other miscellaneous revenues (<i>enterprise</i>)	216-48900	
Internal Service - Highway		
Other regulatory permits and fees	217-48300	115,838
Sale of recycling equipment and property	217-48613	33,716
Internal Service - Non-Highway (<i>miscellaneous</i>)	217-48693	
Total Non-Operating Revenues	218-40000	9,989,015

**Section T – 2023 Non-Operating Expenses
and Other Financing Sources**

All Proprietary Fund Types and Similar Trust Funds

Non-Operating Expenses (<i>proprietary fund types</i>)	Line No. (Account)	Amount (whole dollars)
Enterprise		
Debt Service - Interest and Fiscal Charges		
Solid waste disposal (<i>including recycling</i>)	219-58230	
Other interest and fiscal charges	219-58290	
Other enterprise (<i>non-operating expenses</i>)	219-59910	
Internal Service - Highway		
Debt service - interest and fiscal charges	220-58200	
Other internal service - highway (<i>non-operating expenses</i>)	220-59930	
Internal Service		
Debt service - interest and fiscal charges (<i>internal service fund</i>)	221-58200	
Other internal service (<i>non-operating expenses</i>)	221-59940	
Total Non-Operating Expenses	222-50000	0
Income (Loss) Before Operating Transfers	223-61000	-795,522
Other Financing Sources (Uses)		
Transfer from other funds (<i>governmental fund types</i>)	224-49200	378,000
Capital contributions	224-49300	
Transfer to other funds (<i>governmental fund types</i>) (<i>enter zero or negative number</i>)	224-59200	
NET Income (Loss)	225-62000	-417,522

**Section U – 2023 Fund Balance
Retained Earnings, Receipts and Disbursements
All Proprietary Fund Types and Similar Trust Funds**

Statement of Change in Retained Earnings/Fund Balances	Line No. (Account)	Amount (whole dollars)
Retained earnings/fund balance at the beginning of year	230-33000	33,384,273
Net income (loss) (from line 225-62000)	230-62000	-417,522
Adjustments to retained earnings/fund balance	230-85000	
Retained earnings/fund balance at the end of year	231-33000	32,966,751
Receipts and Other Data		
General property tax levied for local purposes	300-71110	
Proprietary Fund Types		
Highway Internal Service Fund		
Intergovernmental revenues (capital gains)	300-73210	
Other Proprietary Funds		
Intergovernmental revenues (capital gains)	300-73310	
Other additions to contributed capital	300-73320	
Sale of property by proprietary fund types	300-78340	
Disbursements and Other Data		
Non-depreciable highway land, buildings and equipment purchased by highway fund	302-83360	

Clerk information		
Name Marc DeVries		Title Finance Director
Email marcd@jeffersoncountywi.gov		Mailing address 311 S Center Ave
City Jefferson	State WI	Zip 53549
Business phone 920-674-7142	Home phone	Cell phone
CPA Information		
Did a certified public accountant (CPA) assist with compiling this form? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
Name		CPA Firm
Email		Phone

Preparer Information

Name Marc DeVries	Title Finance Director
Email marcd@jeffersoncountywi.gov	Phone (920) 674-7142

Signature Statement

Under penalties of law, I declare this form and all applicable attachments are true, correct and complete to the best of my knowledge and belief.

Do you agree with the statement above?

YES **NO**

Comments

See attachment for variance analysis



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