

**Jefferson County
Finance Committee Minutes
June 8, 2021**

Committee members: Jones, Richard (Chair) Kutz, Russell (Secretary)
Rinard, Amy Nelan, Conor
Jaeckel, George (Vice Chair)

1. **Call to order** – Finance Committee Chair Richard Jones called the meeting to order at 8:30 a.m.
2. **Roll call (establish a quorum)** – Finance Committee members present were Richard Jones, George Jaeckel, Russell Kutz, Conor Nelan and Amy Rinard. Additional board members present were Anita Martin. Staff in attendance were County Administrator, Ben Wehmeier; Finance Director, Marc DeVries; Assistant Finance Director, Tammy Worzalla; Financial Systems Specialist, Cindy Diestelmann; MIS Director, John Rabeth; Assistant Treasurer, Kelly Stade; Corporation Counsel, Blair Ward; and Paralegal, Sarana Stolar. Members of the public present were Jake Lenell from CliftonLarsonAllen.
3. **Certification of compliance with the Open Meetings Law** – County Administrator Wehmeier certified compliance with the Open Meetings Law.
4. **Approval of the agenda** – The agenda was approved.
5. **Approval of Finance Committee minutes for May 6, 2021**- A motion was made by Rinard/Jaeckel to approve the minutes for May 6, 2021. The motion passed 5-0.
6. **Communications** – None.
7. **Public Comment** – None.
8. **Presentation of 2020 audit results by CliftonLarsonAllen** – Jake Lenell from CliftonLarsonAllen presented the audit results to the Finance Committee. There were no audit adjustments or findings to report. No action was taken.
9. **Discussion on Jefferson County's internal controls** – Director DeVries discussed the internal controls over various transaction cycles and answered questions from the Committee. No action taken.
10. **Discussion and possible action on contingency transfer for legal fees associated with liquid natural gas storage project** – The Committee approved a budget transfer from contingency to legal fees line items in the Zoning (\$20,000) and Corporation Counsel (\$5,000) departments. Motion by Rinard/Jaeckel to approve the contingency transfer. The motion passed 5-0.
11. **Discussion and possible action on contingency transfer to Management Information Services for emergency technology equipment** – Director Rabeth explained that due to equipment failures occurring sooner than anticipated, items originally budgeted in the 5-year capital plan for 2022 needed replacement in 2021. A contingency transfer in the amount of \$208,131 is requested for

wireless access points, ArcServe backup solution, PolyCom, Courtroom technology and updates. Motion by Jaeckel/Rinard to approve the contingency transfer. The motion passed 5-0.

- 12. Discussion and possible action on establishing parameters for Revolving Loan Fund Program –** Wehmeier discussed the proposed lending guidelines for the Jefferson County Revolving Loan Fund Program. The Committee suggested to clarify how an interest rate would be arrived at. Wehmeier explained that the interest rate could depend on numerous factors including the amount of risk perceived and the term of the loan. No action was taken.
- 13. Discussion and possible action on investment of American Rescue Plan Act funding –** County Administrator Wehmeier explained some minor changes were made to the wording of the resolution since last month when it was first exposed to the Committee. Motion by Jones/Jaeckel to approve the resolution and forward to the County Board of Supervisors for consideration. The motion passed 5-0.
- 14. Discussion and possible action on funding for potential improvements to Courthouse, Sheriff's complex, and jail –** Wehmeier explained that he and Director DeVries had met with the bond consultants at Ehlers to discuss the potential funding for Courthouse, Sheriff's complex and Jail improvements. Two scenarios were presented, one for a \$35 million issue and another for a \$32 million issue. The scenarios also demonstrated tax impacts to an average homeowner with a taxable value of \$250,000. No action was taken.
- 15. Discussion and possible action on determining disposition of foreclosed properties, setting minimum bids for the sale of foreclosed properties, and considering offers to purchase on foreclosed properties –** No action was taken.
- 16. Convene in closed session pursuant to section 19.85 (1)(e) Wis. Stats. for deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, for the purpose of discussion and possible action on setting minimum bids, selling and considering offers to purchase on tax foreclosed properties and other county owned properties and pursuant to section 19.85 (1)(g) Wis. Stats. 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 become involved for the purpose of discussion and possible action on claims against Jefferson County –** Motion by Jones/Rinard to convene into closed session. The motion passed 5-0.
- 17. Reconvene in open session for action on closed session items if necessary –** Motion by Jones/Rinard to reconvene into open session. The motion passed 5-0. Motion by Jones/Jaeckel to authorize Corporation Counsel Blair Ward to enter into an agreement on behalf of Jefferson County with Troy Taft for Taft to pay \$800 per month towards his delinquent tax balance and that as long as Taft is making monthly payments, Jefferson County will not foreclose on Taft's property. The motion passed 5-0.
- 18. Discussion and possible action on 2021 projections of budget vs. actual revenues and expenditures –** DeVries explained that there are no immediate concerns at this time.
- 19. Review of the financial statements and department update for April 2021 - Finance Department –** No action taken.

- 20. Review of the financial statements and department update for April 2021 - Treasurers Department** – No action taken.
- 21. Review of the financial statements and department update for April 2021 - Child Support Department** - No action taken.
- 22. Update on contingency fund balance** – Before any action taken at this meeting, the balance of the 2021 contingency funds is \$498,579. The other contingency line, after adjustments for carryforwards is \$3,481,960, and the vested benefits balance is \$300,000.
- 23. Discussion of funding for projects related to the new Highway Facilities and sale of old Highway Facilities.** Wehmeier updated the Committee on the progress of the old highway site.
- 24. Set future meeting schedule, next meeting date, and possible agenda items** – The next meeting is scheduled for July 8, 2021 at 8:30 a.m. Agenda items include approval of bids for water main project, approval of bids for 911 infrastructure civil work, approval of bids for gutter and roof work on the Workforce Development building, and RLF lending guidelines.
- 25. Review of Invoices** - After review of the invoices, a motion was made by Jones/Nelan to approve the payment of invoices totaling \$4,884,649.90. The motion passed 5-0.
- 26. Adjourn** – A motion was made by Kutz/Rinard to adjourn at 10:35 a.m. The motion passed 5-0.

Respectfully submitted,

Russell Kutz, Secretary
Finance Committee
Jefferson County
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