

**Jefferson County
Finance Committee Minutes
May 3, 2023**

Committee members: Jones, Richard (Chair) Kutz, Russell
Christensen, Walt Drayna, David
Jaeckel, George (Vice Chair)

1. **Call to order** – Supervisor Jones called the meeting to order at 8:30 a.m.
2. **Roll call (establish a quorum)** – Finance Committee members present were Richard Jones, David Drayna, George Jaeckel, Russell Kutz, and Walt Christensen. There were no other supervisors in attendance. Staff in attendance were County Administrator, Ben Wehmeier; Finance Director, Marc DeVries; Assistant Finance Director, Tammy Worzalla; Corporation Counsel, Blair Ward; Deputy Treasurer, Kelly Stade; and Paralegal, Sarana Stolar. Members of the public present were John Donohue.
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 minutes for Finance Committee for April 12, 2023** – Motion by Jaeckel/Kutz to approve the minutes for April 12, 2023. The motion passed 5-0.
6. **Communications** – County Administrator Wehmeier discussed the State Shared Revenue bill that was recently introduced to the State legislature.
7. **Public Comment** - None.
8. **Discussion and possible action on adopting a policy on accounting for leases** – Finance Director DeVries explained that the County has adopted GASB Statement No. 87 – Leases and presented a draft policy on accounting for leases to the Committee. The County’s auditors have suggested that Jefferson County adopt a policy setting a minimum threshold for the evaluation of leases for inclusion in the financial statements. The recommended threshold is \$5,000. This will make the process for accounting for leases more efficient by reducing the amount of leases Jefferson County would evaluate. Motion by Jaeckel/Kutz to adopt the proposed policy on Lease Accounting for Jefferson County. The motion passed 5-0.
9. **Discussion and possible action on Courthouse/Sheriff/Jail improvement project and status of 2021A and 2022A bond funds** - Wehmeier reviewed the progress on this project. DeVries updated the Committee on the status of the bond funds and project costs vs budget. No action was taken.
10. **Discussion and possible action on update on American Rescue Plan Act funding** – DeVries discussed the status of the ARPA funding. Wehmeier requested the Committee’s approval to reclassify \$50,000 from funds initially set aside for increasing the contracted mental health nurse position in the jail from part-time to full-time to assistance to non-profit organizations to assist with funding the Rock

River Clinic. Motion by Jones/Kutz to approve the requested transfer of \$50,000. The motion passed 5-0.

11. Discussion and possible action on claims against Jefferson County – No action was taken.

12. 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 Ward updated the Committee on the status of current foreclosures. No action was taken.

13. 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 –The Committee did not convene into closed session.

14. Reconvene in open session for action on closed session items if necessary – No action taken.

15. Discussion and possible action on 2023 projections of budget vs. actual revenues and expenditures – No action was taken.

16. Review of the financial statements and department update for March 2023-Finance Department - No action was taken.

17. Review of the financial statements and department update for March 2023-Treasurer's Office - No action was taken.

18. Review of the financial statements and department update for March 2023-Child Support – No action was taken.

19. Update on contingency fund balance – Before any action taken during the meeting, the balance of the 2023 general contingency is \$485,000 for general contingency, \$2,463,183 for other contingency and \$300,000 for vested benefit contingency.

20. 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.

21. Set future meeting schedule, next meeting date, and possible agenda items – The next meeting is scheduled for Tuesday, June 13, 2023 at 8:30 a.m.

22. Review of Invoices - After review of the invoices, a motion was made by Jaeckel/Kutz to approve the payment of invoices totaling \$9,917,096.16. The motion passed 5-0.

23. Adjourn – A motion was made by Jaeckel/Drayna to adjourn at 9:42 a.m. The motion passed 5-0.

Respectfully submitted,

Marc DeVries, Finance Director
Jefferson County