

**Jefferson County**  
**Finance Committee Minutes**  
**June 13, 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. Other supervisors in attendance were Anita Martin. Staff in attendance were Finance Director, Marc DeVries; Assistant Finance Director, Tammy Worzalla; Budget Analyst I, Morgan Toutant; Corporation Counsel, Blair Ward; Deputy Treasurer, Kelly Stade; Paralegal, Sarana Stolar; Land and Water Conservation Director Patricia Cicero; Central Services Director Ryan Hayes; and MIS Director John Rageth. Members of the public present were Pete Stade.
3. **Certification of compliance with the Open Meetings Law** – County Administrator Wehmeier certified compliance with the Open Meetings Law.
4. **Approval of the agenda** – Jones requested to move item #13 to #9. The agenda was approved as amended.
5. **Approval of minutes for Finance Committee for May 3, 2023** – Motion by Jaeckel/Drayna to approve the minutes for May 3, 2023. The motion passed 5-0.
6. **Communications** – None.
7. **Public Comment** - None.
8. **Discussion and possible action on purchase and financing of new county-wide phone system** – Finance Director DeVries explained that the County has been notified by its current phone system provider that Cisco is planning to discontinue support for the system we are currently on, which is over 20 years old. MIS Director Rageth explained that his department examined several options for replacement and is recommending to replace the current system and obtain support from Mitel, who is willing to give the County a \$200,000 discount from its normal price if we act soon. The cost of the new system is \$400,000 and is currently not in the 2023 budget. Jefferson County does have the option to lease the new phone system for a 5-year period, and if we decide to pay off the lease early there is a penalty of 2 months of interest payments, which at the start of the lease would be roughly \$5,000 and declines from there as principal is paid. There is a down payment due of approximately \$30,000 which MIS can currently absorb by moving some projects around in priority. Motion by Christensen/Jaeckel to approve the County to temporarily finance the phone system and looks for ways to pay off the lease in the 2024 budget. The motion passed 5-0.
9. **Discussion and possible action on presentation of December 31, 2022 audit results by CliftonLarsonAllen** – Finance Director DeVries introduced Jake Lenell, Partner for CliftonLarsonAllen. Lenell presented the results of the audit to the Committee. There were no audit findings or material

audit adjustments noted. Jake noted that the County declined to implement GASB Statement No. 87 – *Leases*, which resulted in an immaterial adjustment that the County did not make. No action was taken.

**10. Discussion and possible action on contingency transfer for repairs to chiller in Sheriff/Court/Jail buildings** – Central Services Director Hayes explained that the chiller that provides air conditioning to the Courts, Sheriff’s department and Jail was failing. Parts and service have been procured as an emergency measure to keep the system operational for the time being. The cost of the repairs were approximately \$56,000. DeVries is recommending a contingency transfer of \$60,000 in case any other parts or service is needed beyond immediate needs. Motion by Jones/Drayna to move \$60,000 from contingency to the Central Services budget for repairs to the chiller. The motion passed 5-0.

**11. Discussion and possible action on approval of out-of-state travel for the Health Department** – Health Department Director Chilsen requested out of state travel for a conference on domestic violence and strangulation. The travel and conference are fully funded by a grant received by the Health Department. Motion by Jones/Kutz to approve the out of state travel. The motion passed 5-0.

**12. Discussion and possible action on approval and acceptance of Results Based Accountability Grant and amending the 2023 budget for the Health Department** – Chilsen explained that the Health Department has been awarded a \$9,000 grant from the Greater Watertown Foundation to fund leadership development. A budget amendment is necessary in order to execute the grant. Motion by Jaeckel/Kutz to accept the grant award and increase the revenue and expenditures in the Health Department by \$9,000, and forward the resolution to the County Board of Supervisors. The motion passed 5-0.

**13. Discussion and possible action on contingency transfer to the Corporation Counsel office for Legal Files Matter and Document Management System** - Corporation Counsel Ward explained that his office is taking on more and more cases regarding termination of parental rights and in order to help track progress on all outstanding cases he is requesting a case management software package. The package costs \$12,000 with ongoing support and licensing costs of \$4,200/year. Motion by Jaeckel/Drayna to move \$12,000 from contingency to the Corporation Counsel’s office for case management software. The motion passed 5-0.

**14. Discussion and possible action on letter of intent to purchase land from the County at State Road 26 Bypass and Business 26** – DeVries introduced the item by informing the Committee that the County had received an offer to purchase a 3-acre parcel of County Farmland property that is just south of Business Highway 26. The offeror, Pete Stade, owns an abutting parcel and would like to use the land for farming. Motion by Christensen to send the matter back to Land and Water Conservation, Zoning and Treasurer’s Departments for a value assessment. The motion died for lack of a second. Motion by Jaeckel/Drayna to accept the offer from Stade and forward the resolution to the County Board of Supervisors. The motion passed 4-1 with Christensen dissenting.

**15. Discussion and possible action on 2024 budget parameters and issues affecting the 2024 budget** – DeVries explained that the State Revenue Sharing bill is set to be passed by both the Assembly and Senate this week and is expected to go to the Governor during the weekend. The Governor is expected to sign the legislation. This will increase Jefferson County’s shared revenue by approximately \$900,000. No action was taken.

- 16. Discussion and possible action on Courthouse/Sheriff/Jail improvement project and status of 2021A and 2022A bond funds** - DeVries updated the Committee on the status of the bond funds and project costs vs budget. No action was taken.
- 17. Discussion and possible action on update on American Rescue Plan Act funding** – DeVries discussed the status of the ARPA funding. DeVries explained that the PSC had rescinded its grant for Jefferson County due to alleged disputes over coverage maps. It is uncertain when or if there will be future grants. DeVries requested the Committee’s approval to reclassify \$250,000 from \$1.25 million of funds initially set aside for matching funds for the PSC broadband grant to the building project. Motion by Jaeckel/Kutz to approve the requested transfer of \$250,000. The motion passed 5-0.
- 18. Discussion and possible action on claims against Jefferson County** – No action was taken.
- 19. 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.
- 20. 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 voted by roll call to convene into closed session. The motion passed 5-0.
- 21. Reconvene in open session for action on closed session items if necessary** – Motion by Jaeckel/Kutz to convene into open session. The motion passed 5-0. No action was taken on closed session items.
- 22. Discussion and possible action on 2023 projections of budget vs. actual revenues and expenditures** – DeVries directed the Committee’s attention to a budget narrative in the agenda package prepared by Morgan Toutant, Budget Analyst I. The narrative explains budget variances and will be a part of the packages going forward. No action was taken.
- 23. Review of the financial statements and department update for April 2023-Finance Department** - No action was taken.
- 24. Review of the financial statements and department update for April 2023-Treasurer’s Office** - No action was taken.
- 25. Review of the financial statements and department update for April 2023-Child Support** – No action was taken.

**26. 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.

**27. 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.

**28. Set future meeting schedule, next meeting date, and possible agenda items** – The next meeting is scheduled for Wednesday, July 5, 2023 at 8:30 a.m. Potential agenda items will be review of loan guidelines for Housing Program and discussion and possible action on request from City of Watertown to forgive property taxes on property at 100 Western Ave, Watertown, Wisconsin.

**29. Review of Invoices** - After review of the invoices, a motion was made by Jaeckel/Kutz to approve the payment of invoices totaling \$8,087,814.67. The motion passed 5-0.

**30. Adjourn** – A motion was made by Jaeckel/Drayna to adjourn at 10:49 a.m. The motion passed 5-0.

Respectfully submitted,

Marc DeVries, Finance Director  
Jefferson County