

**Jefferson County
Finance Committee Minutes
October 4, 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, Joan Callen, and Blaine Paulson. Staff in attendance were County Administrator, Ben Wehmeier; Assistant to the County Administrator, Michael Luckey; Finance Director, Marc DeVries; Assistant Finance Director, Tammy Worzalla; Corporation Counsels, Blair Ward and Danielle Thompson; and Paralegal, Sarana Stolar. Members of the public present were Debra Hall-Kind and Mike and Angie Bergmann.
3. **Certification of compliance with the Open Meetings Law** – County Administrator Wehmeier certified compliance with the Open Meetings Law.
4. **Approval of the agenda** – Item #9 was moved to #8. The agenda was approved as amended.
5. **Approval of minutes for Finance Committee for September 6, September 11, September 13 and September 14, 2023** – Motion by Jaeckel/Drayna to approve the minutes for September 6, September 11, September 13 and September 14, 2023. The motion passed 5-0.
6. **Communications** – None.
7. **Public Comment** – Deb Hall-Kind spoke to the Committee in support of the Fair Park and its current employees.
8. **Discussion and possible action on amending the 2023 Health Department budget for Ages and Stages Program** – Motion by Christensen/Jaeckel to approve the resolution and forward to the County Board of Supervisors. The motion passed 5-0.
9. **Discussion and possible action on amending the 2023 Health Department budget for acceptance of grant from Randy Schopen Foundation for Jefferson County Community Baby Shower** – Motion by Jaeckel/Kutz to approve the resolution and forward to the County Board of Supervisors. The motion passed 5-0.
10. **Department 2024 Budget Hearings** – The Finance Committee considered the recommended budgets for each department listed below and motions were made to tentatively accept the recommended budget figures for each department, unless otherwise noted. *[The format for each department lists (i) budget presenters in addition to Ben Wehmeier, (ii) any other information specific to the department budget, (iii) who moved/seconded to tentatively accept the recommended budget figure, unless otherwise noted, along with the amount, and (iv) the voting record]*
 - a. Outstanding department budgets and changes to previously presented budgets

- i. **Family Court Services/Register in Probate**
 - 1. Ben Wehmeier/Jennifer Weber
 - 2. No additional motion/information
 - 3. Motion by Kutz/Jaeckel to approve the recommended budget of \$1,807,874 (estimated levy amount \$1,254,474)
 - 4. Motion passed 5-0.
- ii. **Clerk of Courts**
 - 1. Cindy Hamre-Incha/Dana Scherer/Tina Hotter
 - 2. No additional motion/information
 - 3. Motion by Drayna/Jaeckel to approve the recommended budget of \$1,517,382 (estimated levy amount \$645,589)
 - 4. Motion passed 5-0.
- iii. **Fair Park**
 - 1. Ben Wehmeier
 - 2. Chairman Jones expressed concern about the Fair Park budget
 - 3. Motion by Jones/Jaeckel to approve the recommended budget of \$1,792,405 (estimated levy amount \$79,856)
 - 4. Motion passed 5-0.
- iv. **Treasurer**
 - 1. Kelly Stade
 - 2. No additional motion/information
 - 3. Motion by Christensen/Jaeckel to approve the recommended budget of \$324,329 (estimated levy savings \$1,527,071)
 - 4. Motion passed 5-0.
- v. **Finance**
 - 1. Marc DeVries
 - 2. No additional motion/information
 - 3. Motion by Christensen/Jaeckel to approve the recommended budget of \$1,178,737 (estimated levy amount \$633,817)
 - 4. Motion passed 5-0.
- vi. **Fleet**
 - 1. Marc DeVries
 - 2. No additional motion/information
 - 3. Motion by Kutz/Christensen to approve the recommended budget of \$385,876 (estimated levy amount \$0)
 - 4. Motion passed 5-0.
- b. 2024 Capital and 5-Year Capital Plan – Motion by Drayna/Jaeckel to approve the 2024 Capital and 5-Year Capital Plan. The motion passed 5-0.
- c. General Revenues; General Expenditures (Contingency) – No action taken due to changes in the Fair Park budget.
- d. Fee Schedule – Motion by Jaeckel/Drayna to approve the 2024 Fee Schedule. The motion passed 5-0.
- e. Fund Balance Policy Application – Motion by Jones/Kutz to approve the Fund Balance Policy Application. The motion passed 5-0.
- f. Debt Service – Motion by Jaeckel/Drayna to approve the Debt Service budget and supporting schedule. The motion passed 5-0.
- g. Set Tax Levy – Motion by Jones/Kutz to approve the Countywide Levy and forward resolution to the County Board of Supervisors. The motion passed 5-0. Motion by

Jaeckel/Christensen to approve the Non-Countywide Levy and forward resolution to the County Board of Supervisors. The motion passed 5-0.

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 – Corporation Counsel Ward updated the Committee on the status of current foreclosures. Motion by Jaeckel/Drayna to approve the sale of property at N1772 Grant Street, Fort Atkinson, for \$13,384 to Mike and Angie Bergmann to fully satisfy tax, interest and penalty. The motion passed 5-0. Motion by Christensen/Kutz to approve the sale of property at 2032 Airport Road, Watertown for \$7,154 to Robert Schuett to fully satisfy tax, interest and penalty. The motion passed 5-0. Motion by Drayna/Christensen to proceed with County policy to advertise the parcels numbered 028-0513-1142-058 and 028-0513-1142-059 for public bid. The motion passed 5-0. Motion by Jones/Christensen to proceed with County policy and advertise the property at 311 Campfire Road, Town of Koshkonong. The motion passed 5-0.

12. 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.

13. Reconvene in open session for action on closed session items if necessary – Motion by Jones/Jaeckel to convene into open session. The motion passed 5-0. No action was taken on items discussed in closed session.

14. Discussion and possible action on entering into a general obligation promissory note with Premier Bank to refinance lease on new phone system – DeVries explained that when the Finance Committee approved the 5-year capital lease agreement with Leasing Services Inc. on June 13, 2023 the intent at the time was to explore options for satisfying the lease obligation in full at the beginning of 2024. However during the budget process it became clear that the 2024 operating budget could not support the full satisfaction of the lease. As an alternative, Administration and Finance is proposing to refinance the lease with a general obligation promissory note. This will allow Jefferson County to move the obligation out of the operating levy and into the debt levy, which is necessary to maintain current service levels for 2024. Motion by Jones/Jaeckel to approve the resolution for entering into a promissory note agreement with Premier Bank and forward the resolution to the County Board of Supervisors for approval at the October 24, 2023 board meeting. The motion passed 5-0.

15. Discussion and possible action on entering into a Sweep Account Agreement with Premier Bank – DeVries explained that the rising interest rate environment has put a strain on the liquidity of the banking industry. As a result, the Treasurer and Finance Director are recommending to enter into an agreement with Premier Bank to open a sweep account. A sweep account is an agreement whereby the deposits at the end of the day are swept into a repurchase agreement that is collateralized by debt either issued by US agencies or guaranteed by the United States government. In the morning, the bank repurchases the securities from Jefferson County plus interest earned overnight. This provides a

measure of safety for Jefferson County's deposits and also earns a return that is currently competitive with LGIP. Motion by Jaeckel/Kutz to approve the resolution and forward to the County Board of Supervisors. The motion passed 5-0.

16. Discussion and possible action on entering into a Positive Pay Agreement with Premier Bank – DeVries explained that the current fraud trend is 'washing' checks, where the fraudster will intercept a check payment in the mail and alter the payee and/or amount. Premier Bank now offers a product where Jefferson County can transmit an electronic file with the check information and Premier will verify the data prior to the check clearing. If the check data does not match the file transmission, Premier will temporarily stop payment on the check while Jefferson County investigates. The cost is \$360 per year. Currently, this task is performed by the Treasurer's department and can take a couple hours or more. This will reduce fraud risk to Jefferson County and allow the Treasurer's office to divert the time spent on this task to other tasks. Motion by Drayna/Jaeckel to approve the agreement and forward the resolution to the County Board of Supervisors. The motion passed 5-0.

17. Discussion and possible action on claims against Jefferson County – Motion by Jones/Jaeckel to deny the claim from Sandy Peterson and forward the resolution to the County Board of Supervisors. The motion passed 5-0.

18. 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.

19. Discussion and possible action on update on American Rescue Plan Act funding – DeVries discussed the status of the ARPA funding. No action was taken.

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

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

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

23. Update on contingency fund balance – Before any action taken during the meeting, the balance of the 2023 general contingency is \$413,000 for general contingency, \$2,395,432.66 for other contingency and \$300,000 for vested benefit contingency.

24. 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.

25. Set future meeting schedule, next meeting date, and possible agenda items – The next meeting is scheduled for Wednesday, November 8, 2023 at 8:30 a.m. Potential agenda items will be review of the proposed 2024 budget amendments.

26. Review of Invoices - After review of the invoices, a motion was made by Jaeckel/Christensen to approve the payment of invoices totaling \$8,574,638.28. The motion passed 5-0.

27. Adjourn – A motion was made by Jaeckel/Christensen to adjourn at 11:18 a.m. The motion passed 5-0.

Respectfully submitted,

Marc DeVries, Finance Director
Jefferson County