

**Jefferson County
Finance Committee Minutes
January 3, 2024**

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 board members present were Anita Martin and Anthony Gulig. Staff in attendance were County Administrator, Ben Wehmeier; Assistant Finance Director, Tammy Worzalla; Corporation Counsel, Danielle Thompson; Paralegal, Sarana Stolar; Land and Water Conservation Director, Patricia Cicero; Land Water Conservationist, Dave Hoffman; Economic Development Director, Deb Reinbold; Human Services Director, Brent Ruehlow; Administrative Services Division Manager, Brian Bellford; Budget Analyst I, Morgan Toutant; County Treasurer, Kelly Stade; County Clerk, Audrey McGraw; Interim Emergency Management Director, Tracy Neuhauser; Chief Deputy Donald Hunter; and Assistant to the County Administer, Michael Luckey; Members of the public present was 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 as presented.
- 5. Approval of minutes for Finance Committee for December 6, 2023** – Motion by Jaeckel/Drayna to approve the minutes for December 6, 2023. The motion passed 5-0.
- 6. Communications** – Jefferson County has received the GFOA Certificate of Achievement for Excellence in Financial Reporting for the year ended December 31, 2022. This is the 11th year in a row we have received this recognition. Congratulations to the team.
- 7. Public Comment** – Anita Martin would like to know more about the general insurance liability limits.
- 8. Discussion and possible action on amending the 2024 budget to increase the fee on passport photos in the County Clerk’s office** – Audrey McGraw, County Clerk, handed out a summary of passport photo fee comparisons for the area. This shows that the current cost charged for the passport photos of \$12 is much lower than other options locally. The clerk’s office is proposing increasing the fee to \$15 to cover the increased costs for processing passport photos. State Statute requires board approval when there are changes to budgeted expenditures. This is a requested change to the 2024 fee schedule only which would require to be approved by the Finance Committee. Since the difference is unknown, no changes will be made to the 2024 budgeted amounts. Motion by Christensen/Jaeckel to approve the increase to the fees for passport photos to \$15 for 2024. The motion passed 5-0.
- 9. Discussion and possible action on accepting the Department of Children and Families Relative Caregiver Support funding and amending the 2024 budget**– Brent Ruehlow explained that the proposed

grant of \$9,550 is intended for relatives and kinship families that are caregivers to assist financially with costs to support the children. Although this does not fully cover all of costs to support these caregivers, it is helpful as an additional resource and this grant does not have any match or no maintenance of effort requirements. Motion by Drayna/Kutz to approve the resolution to accept the grant of \$9,550 for the caregiver support funding and forward to the County Board of Supervisors. The motion passed 5-0.

10. Discussion and possible action on amending the 2024 budget for the Emergency Management Department – Tracy Neuhauser, Interim Emergency Management Director, explained that the Emergency Management Department is required to update their Natural Hazards Mitigation Plan every 5 years. They had received a grant to complete this in 2023 of which it was budgeted for. However, this was not completed in 2023. Therefore, they are requesting the \$21,000 of State grant revenue and the \$24,000 of expenditures to perform this work be moved to the 2024 budget. The 2024 budget already had \$3,000 of expenditures that would be moved to assist with this project. Motion by Jaeckel/Christensen to approve the resolution and forward to the County Board of Supervisors. The motion passed 5-0.

11. Discussion and possible action on creating new positions and amending the 2024 budget for the Sheriff's department – County Administrator Ben Wehmeier and Chief Deputy Don Hunter explain the need for these new positions. The Motion by Christensen/Drayna to the creation of a new pool of as-needed Female Jail Support Officers and a Jail Deputy Intern position and amending the 2024 budget for the Sheriff's department and forward to the County Board of Supervisors. The motion passed 5-0.

12. Discussion and possible action on Purchase of Agricultural Conservation Easement (PACE) Program – Land and Water Conservation Director, Patricia Cicero updated the Committee on the history of the PACE program and explained the difference between the PACE program and the Farmland Preservation Program. In the past, the State only funded one easement in the State that was competed for throughout the whole state with a competitive process. The Natural Resources Conservation Service (NRCS) now has dedicated money directly for our County allowing for more easement purchases in the future. The Land and Water Conservation Department has an interest list currently of 8 properties. In the February meeting, Patricia will have some better numbers of expected needs of this program for the future. She will also update her handouts with better numbers. No action was taken.

13. Discussion and possible action on review of 2024 insurance coverages and rates - Wehmeier guided the Committee to the packet which covers the insurance details for 2024 which shows the increase or decrease of last year and the reasoning behind those changes. It also shows the limits covered and the loss history. TE Brennan, our insurance consultant, put together a summary letter in the packet. No action was taken.

14. Discussion and possible action on approval of 2025 budget calendar – Move budget hearing week to September 16th to September 19th. No budget hearing on Friday, September 20th. Motion by Jones/Jaekel to approve the 2025 budget calendar with the change to the budget hearing days to be September 16th to September 19th. The motion passed 5-0.

15. Discussion and possible action on status of Courthouse/Sheriff/Jail improvement project and 2021A and 2022A bond funds - Wehmeier updated the Committee on the status of the bond funds and project costs vs budget. The project contingency started at \$3,750,000, but only \$441,328.53 is left with 2 phases of the project yet to complete. We have been made aware there are possible structural issues

when opening areas within phase 2 with a likely 6 figure cost to fix. In the next few months, we should have a better number of the amount needed. No action was taken.

16. Discussion and possible action on update on American Rescue Plan Act funding - Wehmeier discussed the status of the ARPA funding. No action was taken.

17. 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 Thompson updated the Committee on the status of current foreclosures. The second round of the 3 foreclosure properties has not received any bids as of today. The third round of the sale of foreclosed properties will follow the policy using the Wisconsin Surplus to sell these based on the taxes and fees. We need to move forward with the foreclosure process for the Tyson Foods Property in Jefferson. The first step is to get an appraisal which is estimated to cost \$3,000-\$5,000. Motion by Jones/Christensen for an appraisal of the Tyson Property. Motion passed 5-0.

18. Convene in closed session pursuant to section 19.85 (1)(e) Wis. Stats. for deliberating or negotiating the sale of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, specifically for the purpose of discussion and possible action regarding the proposed sale of approximately 100 acres of county owned property to Project Dove, LLC – The Committee voted by roll call to convene into closed session. The motion passed 5-0.

19. Reconvene in open session for action on closed session items if necessary – Motion Jaeckel/Drayna by to convene into open session. The motion passed 5-0. A motion was made by Jones/Jaeckel to authorize the county administrator to negotiate with the City a Development Agreement related to Project Dove aligned with terms discussed in Closed Session. The motion passed 5-0.

20. Discussion and possible action on 2023 projections of budget vs. actual revenues and expenditures – Worzalla directed the Committee's attention to the budget revenue and expenditure summaries in the agenda package. No action was taken.

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

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

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

24. 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.

25. 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.

26. Set future meeting schedule, next meeting date, and possible agenda items – The next meeting is scheduled for Wednesday, February 7, 2024 at 8:30 a.m. Possible agenda items were continued discussion on the PACE program and Farmland Preservation program with possible policy discussion and recommended allocations of the proceeds from Dove, LLC sale and potential marketing of county farm development.

27. Review of Invoices - After review of the invoices, a motion was made by Jaeckel/Kutz to approve the payment of invoices totaling \$10,587,393.04. The motion passed 5-0.

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

Respectfully submitted,

Tammy Worzalla, Assistant Finance Director
Jefferson County