Jefferson County Finance Committee Minutes February 7, 2024

Committee members: Jones, Richard (Chair) Kut Christensen, Walt Dra Jaeckel, George (Vice Chair)

Kutz, Russell Drayna, David

**1. Call to order** – Supervisor Jones called the meeting to order at 1:30 p.m.

2. Roll call (establish a quorum) – Finance Committee members present were Richard Jones, David Drayna, Russell Kutz, and Walt Christensen. George Jaeckel was excused. Other board members present were Steve Nass and Anita Martin. Staff in attendance were County Administrator, Ben Wehmeier; Finance Director, Marc DeVries; Assistant Finance Director, Tammy Worzalla; Paralegal, Sarana Stolar; Land and Water Conservation Director, Patricia Cicero; Land Water Conservationist, Dave Hoffman; Planning and Zoning Director, Matt Zangl; Parks Director, Kevin Weismann; Budget Analyst I, Morgan Toutant; Highway Operations Manager, Brian Udovich; Parks Program Assistant, Mary Truman; Members of the public present were Margaret Burlingham and 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 January 3, 2024** – Motion by Drayna/Christensen to approve the minutes for January 3, 2024. The motion passed 4-0.

**6. Communications** – None.

7. Public Comment – None.

**8. Discussion on year-end results and 2024 budget** – County Administrator Wehmeier presented the Finance Committee with a preview of the upcoming 2024 year-end results and possible actions coming forward with the carryover adjustment in March. No action was taken.

**9. Discussion and possible action on Purchase of Agricultural Easement (PACE) program** – Land and Water Conservation Department Director Cicero presented information on the PACE program including potential future interest in the program. The Committee will consider funding requests at an upcoming meeting. Motion by Jones/Christensen to ask the Land and Water Conservation Committee to create a proposal for funding the Farmland Preservation Program. The motion passed 4-0.

**10.** Discussion and possible action on Parks Department Budget and Memorandum of Understanding for Trieloff property – Parks Director Weismann discussed the partnership and proposed amended agreement with Groundswell Conservancy for the purchase of 42 acres of property in the Town of Lake Mills. The County has carried forward funds in the amount of \$112,500 to assist Groundswell Conservancy with the acquisition, restoration and purchase of the property. Ultimately the State of Wisconsin Department of Natural Resources will assume custody of the property. A resolution authorizing to approve the amended agreement with Groundswell Conservancy along with action that

moves \$112,500 from ending restricted fund balance to expense and increases the 2024 Parks budget revenue and expense by \$26,742.48 for donations received in 2023 for this purpose was presented to the Committee for their review. The resolution will go to the full Board of Supervisors in their February 13, 2024 meeting. No action was taken.

**11. Discussion and possible action on Priority Based Budgeting** – Finance Director DeVries updated the Committee on the status of the Priority Based Budgeting program. No action was taken.

**12.** Discussion and possible action on claim made against Jefferson County by Peggy Kirk — Motion by Drayna/Kutz to deny the claim and refer the resolution to the County Board of Supervisors. The motion passed 4-0.

**13.** Discussion and possible action on status of Courthouse/Sheriff/Jail improvement project and **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.

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

**15.** 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 – Paralegal Stolar presented the Committee with a list of proposed foreclosures. Motion by Christensen/Jones to foreclose on all tax delinquent properties presented with a balance of taxes, interest and penalties of greater than \$1,000. The motion passed 4-0.

16. 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 did not convene into closed session.

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

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

**19.** Review of the financial statements and department update for December 2023-Finance **Department** - No action was taken.

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

**21. Review of the financial statements and department update for December 2023-Child Support** – No action was taken.

**22. 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

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contingency and \$300,000 for vested benefit contingency. The balance of the 2024 general contingency is \$499,999.38, other contingency is \$0, and vested benefit contingency 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 Wednesday, March 6, 2024 at 9:00 a.m. Possible agenda items were continued discussion on the PACE program and Farmland Preservation program and discussion on 2023 year-end results and approval of budget carryover amounts.

**25. Review of Invoices** - After review of the invoices, a motion was made by Jaeckel/Kutz to approve the payment of invoices totaling \$6,219,292.63. The motion passed 4-0.

**26.** Adjourn – A motion was made by Drayna/Kutz to adjourn at 3:24 p.m. The motion passed 5-0.

Respectfully submitted,

Marc DeVries, Finance Director Jefferson County