

**Jefferson County
Finance Committee Minutes
June 4, 2024**

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

- 1. Call to order** – Finance Committee Chair Jones called the meeting to order at 8:30 a.m.
- 2. Roll call (establish a quorum)** – Finance Committee members present were Richard Jones, George Jaeckel, David Drayna, Russell Kutz, and Walt Christensen. There were no other board members present. Staff in attendance were County Administrator, Ben Wehmeier (remote); Finance Director, Marc DeVries; Assistant Finance Director, Tammy Worzalla; Corporation Counsel, Danielle Thompson; Paralegal, Sarana Stolar; Assistant to the County Administrator, Michael Luckey; County Treasurer, Kelly Stade; Budget Analyst I, Morgan Toutant; and Health Department Director, Elizabeth Chilsen. Members of the public present were Mitch Olson of Bug Tussel and John Donohue.
- 3. Certification of compliance with the Open Meetings Law** – Wehmeier certified compliance with the Open Meetings Law.
- 4. Approval of the agenda** – Motion by Jaeckel/Drayna to approve the agenda as presented. The motion passed 5-0.
- 5. Approval of minutes for Finance Committee for May 7, 2024** – Motion by Jaeckel/Drayna to approve the minutes for May 7, 2024. The motion passed 5-0.
- 6. Communications** – Assistant to the County Administrator Luckey distributed discourse related to the Financial Empowerment Center meetings that took place the previous week. Finance Director DeVries distributed the auditor’s presentation.
- 7. Public Comment** – None.
- 8. Discussion and possible action on accepting \$500 in restricted donations for the Jefferson County Health Department’s Safe Sleep program and amending the 2024 budget** – Motion by Drayna/Jaekel to approve the request to accept \$500 in restricted donations for the Safe Sleep program and amend the 2024 budget for the Health Department and forward the resolution to the County Board of Supervisors. The motion passed 5-0.
- 9. Discussion and possible action on results of 2023 audit by CliftonLarsonAllen** – Jake Lennel, Partner with CliftonLarsonAllen, presented the results of the 2023 audit. The County received a clean opinion on its financial statements. There were no material audit adjustments found and no audit findings to report. There were 3 uncorrected misstatements related to the new lease and software as a service accounting standards. DeVries responded that the County has done the work to determine the amount but has chosen not to present the disclosures in the financial statements because he believes the cost and effort of accumulating the data exceeds the benefit provided by the disclosure. The auditors agreed that the disclosure was immaterial to the financial statements, but they are still required to report the uncorrected misstatement to the Board. No action was taken.

10. Discussion on Financial Empowerment Center – Assistant to the County Administrator Luckey discussed the reactions to the previous week’s meetings regarding the establishment of a Financial Empowerment Center in Jefferson County. Overall the feedback was favorable, however the Committee expressed concern over the ongoing cost of the program. County Administration will continue to explore potential funding opportunities and options during the upcoming 2025 budget process. No action was taken.

11. Discussion and possible action on capital requests for the 2025 budget – DeVries distributed the 2025 capital requests to the Committee. No action was taken.

12. Discussion and possible action on authorizing Jefferson County to guarantee debt issued by Fond du Lac County for the purpose of additional broadband expansion by Bug Tussel – Wehmeier discussed the proposal by Fond du Lac County and Bug Tussel to issue additional debt for broadband expansion. Wehmeier proposed that the County consider participation with an initial not to exceed amount of \$5,000,000. Jefferson County does not need to spend the entire amount but the participating parties cannot guarantee that if more is needed than initially requested, there will be any remaining. The safest course of action is to go high and turn funds back if not needed. Motion by Jones/Jaeckel to recommend to the County Board to participate in an additional debt guarantee with Bug Tussel and Fond du Lac County of up to \$5,000,000 and forward the resolution to the County Board of Supervisors. The motion passed 5-0.

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 building project bond funds.

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 – Corporation Counsel Thompson updated the Committee on the status of delinquent tax properties. No action was taken.

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 – Motion by Jones/Jaeckel to convene into closed session. The Committee voted by roll call to convene into closed session. The motion passed 5-0.

17. 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. Motion by Jaeckel/Drayna to take judgement on the old Tyson cold storage property. The motion passed 5-0.

18. Update on contingency fund balance – Before any action taken during the meeting, the balance of the 2024 general contingency is \$489,999.38, other contingency is \$198,250, and vested benefit contingency is \$300,000.

- 19. Review of the financial statements and department update for April 2024-Finance Department** – no action taken.
- 20. Review of the financial statements and department update for April 2024-Treasurer’s Office** – no action taken.
- 21. Review of the financial statements and department update for April 2024-Child Support** – no action taken.
- 22. Discussion of funding for projects related to the new Highway Facilities and sale of old Highway Facilities.** No action was taken.
- 23. Set future meeting schedule, next meeting date, and possible agenda items** – The next meeting is scheduled for Tuesday July 2, 2024 at 8:30 a.m. Possible agenda items are review of meal/travel per diem amounts.
- 24. Review of Invoices** - After review of the invoices, a motion was made by Jaeckel/Christensen to approve the payment of invoices totaling \$5,225,966.77. The motion passed 5-0.
- 25. Adjourn** – A motion was made by Jaeckel/Drayna to adjourn at 10:42 a.m. The motion passed 5-0.

Respectfully submitted,

Marc DeVries, Finance Director
Jefferson County