

**Jefferson County
Finance Committee Minutes
September 3, 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, Walt Christensen, Russell Kutz and David Drayna. There were no other board members present. Staff in attendance were County Administrator, Ben Wehmeier; Finance Director, Marc DeVries; Corporation Counsel, Danielle Thompson; Paralegal, Sarana Stolar; Assistant Finance Director, Tammy Worzalla; Budget Analyst I, Morgan Toutant; Assistant to the County Administrator, Michael Luckey; County Treasurer, Kelly Stade; Human Resources Director, Terri Palm; Fair Park Director, Rebecca Roberts; Land and Water Director, Patricia Cicero; and Highway Operations Manager, Brian Udovich. Members of the public present were Mark Stevens of the City of Watertown.
- 3. Certification of compliance with the Open Meetings Law** – County Administrator Wehmeier certified compliance with the Open Meetings Law.
- 4. Approval of the Agenda** – No changes.
- 5. Approval of Minutes from August 6, 2024** - Motion by Jaeckel/Christensen to approve the minutes from the Finance Committee meeting held on August 6, 2024. The motion passed 5-0.
- 6. Communications** – None.
- 7. Public Comment** - None.
- 8. Discussion on update on 2024 County Fair results** – Fair Park Director Roberts presented the projected results on the 2024 County Fair. The Fair is expected to post a modest surplus this year. No action was taken.
- 9. Discussion and possible action on renewing or rebidding County farmland lease** – Land & Water Conservation Department Director Cicero explained that the contract for the county farmland lease was set to expire in 2024. The County can either renew with the current lessee or put the lease out to bid. Because the farmland is currently under development with other portions being actively marketed for sale, the Committee felt that the most prudent option was to renew the lease with the current lessee. Motion by Jones/Drayna to renew the lease for the County farmland. The motion passed 5-0.
- 10. Discussion and possible action on accepting a PSC Rural Energy Startup Program Grant and amending the 2024 Central Services Department budget** – Assistant to the County Administrator Luckey informed the Board that the County has been awarded a \$75,000 grant to audit the

County's energy efficiency. Motion by Jaeckel/Drayna to recommend approval of the resolution and forward to the County Board of Supervisors. Motion passed 5-0.

11. Discussion on use of artificial intelligence in the Finance Department – Finance Director DeVries gave a presentation on the use of artificial intelligence as it applies to Finance Department tasks. No action was taken.

12. Discussion and possible action on jail ventilation system change order – Wehmeier explained that the current ventilation system is not adequate to properly ventilate the jail pods. Excess moisture due to lack of proper ventilation could result in potential financial risks. In order to mitigate these risks, Maas Construction, working with Potter Lawson, have proposed a change order to improve the ventilation system in the amount of \$472,750. The County Board had carried forward \$2 million at its March 12, 2024 meeting for the conclusion of the Courthouse/Sheriff/Jail improvement project, which included a \$500,000 estimate for this change order. Motion by Jones/Jaeckel to recommend approval of the change order and to forward the resolution to the County Board of Supervisors. Motion passed 5-0.

13. Discussion and possible action on 2025 budget – Wehmeier discussed options for closing the 2025 budget gap. The first option was to maintain a 3% COLA but split the implementation of the COLA into two active dates, with 1.5% lifts being implemented on 1/1 and 7/1. This will save a gross amount of \$311,000 in expenses county-wide. The second option was to split the cost of health care premiums between employer and employee 75%/25%. This option results on average in a slight decrease in premium for both employer and employee. Actual results will depend on the plan selected by the employee. The committee discussed each option and informally supported both. No official vote or action was taken.

14. Discussion and possible action on claim against Jefferson County by Charter Spectrum – The Committee voted to deny the claim against Jefferson County and forward the resolution to the County Board of Supervisors. Motion passed 5-0.

15. Discussion and possible action on repurposing certain American Rescue Plan Act funding - DeVries reviewed the status of ARPA spending with the Committee. Jefferson County does not wish to encumber any ARPA funding beyond December 31, 2024. There are plans in process for the Live Local Development Fund, of which \$1 million of ARPA funding is designated, however due to high interest rates developers are holding back on projects. DeVries proposed to swap \$1 million of general fund surplus carried forward in March for the building project with the Live Local Development appropriation from ARPA, thereby being able to spend the ARPA funding immediately and designate the fund balance surplus for the Live Local Development Fund. This gives us time for rates to adjust and developers to take advantage of the LLDF at a later date, beyond the December 31, 2024 ARPA deadline, if desired. Motion by Jaeckel/Drayna to approve the repurposing of ARPA funding and forward the resolution to the County Board of Supervisors. The motion passed 5-0.

16. Discussion and possible action on status of Courthouse/Sheriff/Jail improvement project and 2021A and 2022A bond funds - DeVries and Wehmeier updated the committee on the status of the building project and bond funds. No action was taken.

17. Discussion and possible action on update on American Rescue Plan Act Funding - DeVries and Wehmeier discussed the current status of ARPA funding including updates on projects and future plans. No formal action was taken.

18. 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 - Corporation Counsel Thompson updated the committee on the status of delinquent tax properties. No formal action was taken.

19. 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, 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 a possible action on claims against Jefferson County. – Motion by Jones/Jaeckel to convene in closed session. Roll call vote to move to closed session. Motion passed 5-0.

20. Reconvene in Open Session and Action on Closed Session Items - Motion by Jaeckel/Drayna to reconvene in open session. The motion passed 5-0. No action was taken on items discussed in closed session.

21. Discussion and Possible Action on 2024 Projections of Budget vs. Actual Revenues and Expenditures - Finance Director DeVries provided an update. Discussion included comparisons of projected vs. actual figures and potential adjustments. No formal action was taken.

22. Review of Financial Statements and Department Update for July 2024 - Finance Department - No action taken.

23. Review of Financial Statements and Department Update for July 2024 - Treasurer's Office - No action taken.

24. Review of Financial Statements and Department Update for July 2024 - Child Support - No action taken.

25. Update on Contingency Fund Balance - Finance Director DeVries reported the current balance of the contingency funds before any action taken at the current meeting is \$489,999.38 for the 2024 general contingency, \$653,650 for the other contingency, and \$300,000 for the vested benefit.

26. Discussion of Funding for Projects Related to New Highway Facilities and Sale of Old Highway Facilities - No action was taken.

27. Set Future Meeting Schedule, Next Meeting Date, and Possible Agenda Items - The next meeting is scheduled for Monday, September 16, 2024, at 8:30 a.m.

28. Review of Invoices - Motion by Jaeckel/Christensen to approve the payment of invoices totaling \$38,589,830.67. Motion passed 5-0.

29. Adjourn - Motion by Jaeckel/Drayna to adjourn at 11:02 a.m. The motion passed 5-0.

Respectfully submitted,

Marc DeVries, Finance Director
Jefferson County