

**Jefferson County
Finance Committee Minutes
October 1, 2024**

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

1. Call to order – Finance Committee Chair Richard 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. Staff in attendance included County Administrator Ben Wehmeier, Corporation Counsel Danielle Thompson, Assistant Finance Director Tammy Worzalla, Budget Analyst Morgan Toutant, Assistant to the County Administrator Michael Luckey, County Treasurer Kelly Stade, Human Services Deputy Director Brian Bellford, Land and Water Director Patricia Cicero, Human Resources Director Terri Palm, Corporation Counsel Paralegal Sarana, County Engineer/Planner Brian Udovich, and members of the public.

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 were made to the agenda.

5. Approval of Minutes for Finance Committee for September 3, 2024; September 16, 2024; September 17, 2024; September 18, 2024; and September 19, 2024 - Motion by Jaeckel/Drayna to approve the minutes from the Finance Committee meetings held on the above dates. The motion passed 5-0.

6. Communications - None.

7. Public Comment - None.

8. Discussion and Possible Action on Restructuring the Assistant Corporation Counsel Position in the Child Support Department - Wehmeier provided an update on the current need to restructure the Assistant Corporation Counsel position in Child Support. Due to implementation of new technologies that will streamline workflow in the Child Support office, the .8 FTE is proposed to be reduced to .5 FTE with the remaining .5 being split between the Corporation Counsel and Human Services departments. Because Human Services can bill Title IV-E for this time, impact on the tax levy is expected to net to zero. Motion by Jaeckel/Drayna to forward the resolution to the County Board for the approval of the restructuring of the Assistant Corporation Counsel position in the Child Support Department. The motion passed 5-0.

9. Discussion and Possible Action on 2025 Budget - Wehmeier presented updates on the 2025 budget process, including potential risks for the upcoming fiscal year and beyond. Discussion followed on projected revenues and expenditures. No action was taken.

10. Discussion and Possible Action on Repurchase of Nestle Property – Wehmeier led a discussion regarding the potential repurchase of the Nestle property by the County. Nestle wishes to sell the property and the County holds a first right of refusal, which it intends to exercise. A motion by Christensen/Jaeckel to forward the resolution to the County Board to approve the repurchase of the Nestle Property. The motion passed 5-0.

11. Discussion and Possible Action on Status of Courthouse/Sheriff/Jail Improvement Project and 2021A and 2022A Bond Funds – Wehmeier updated the Committee on the financial status of the Courthouse/Sheriff/Jail improvement project. No action was taken.

12. Discussion and Possible Action on Update on American Rescue Plan Act Funding – Wehmeier and Worzalla provided an update on the status of ARPA funds and remaining project allocations. No action was taken.

13. 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 Danielle Thompson presented updates on foreclosed properties. No action was taken.

14. 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 - Motion by Jones/Jaeckel to convene in closed session. Motion passed 5-0.

15. Reconvene in Open Session - Motion by Jones/Jaeckel to reconvene in open session. The motion passed 5-0. No action was taken on items discussed in the closed session.

16. Discussion and Possible Action on 2024 Projections of Budget vs. Actual Revenues and Expenditures – Assistant Finance Director Worzalla directed the committee to the budget summary prepared by the Budget Analyst, Morgan Toutant. No action was taken.

17. Review of Financial Statements and Department Update for August 2024 - Finance Department - The Committee reviewed the Finance Department's financial statements for August 2024. No action was taken.

18. Review of Financial Statements and Department Update for August 2024 - Treasurer's Office - The Committee reviewed the Treasurer's Office financial statements for August 2024. No action was taken.

19. Review of Financial Statements and Department Update for August 2024 - Child Support The Committee reviewed the Child Support financial statements for August 2024. No action was taken.

20. Update on Contingency Fund Balance – Assistant Finance Director Worzalla reported the current balance of contingency funds as \$489,999.38 for the general contingency, \$653,650 for other contingency funds, and \$300,000 for vested benefits. No action was taken.

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

22. Set Future Meeting Schedule, Next Meeting Date, and Possible Agenda Items - The next scheduled meeting is set for November 5, 2024, at 8:30 a.m.

23. Review of Invoices - Motion by Jaeckel/Kutz to approve invoices totaling \$5,131,823.12. Motion passed 5-0.

24. Adjourn - Motion by Jaeckel/Drayna to adjourn at 10:01 a.m. Motion passed 5-0.

Respectfully submitted,

Tamara Worzalla, Assistant Finance Director
Jefferson County