

expected to absorb any potential costs arising from this action. Motion by Jaeckel/Christensen to approve the resolution and forward to the County Board of Supervisors. The motion passed 5-0.

10. Discussion and possible action on update on position restructuring in the Sheriff's Department – Interim County Administrator Luckey explained that the transition plan approved by the Finance Committee at the previous meeting contained some date specific actions that may need adjustment depending on how quickly the Jail Captain/Administrator position could be filled. Chief Deputy Hunter has agreed to delay his retirement until early June to ensure a smooth transition. This would be funded by the vacancy in the current Jail Captain/Administrator position until it is filled and then with funding coming from vacant deputy positions thereafter. Motion by Jaeckel/Christensen to approve the adjusted transition plan as explained to the Committee. The motion passed 5-0.

11. Discussion and possible action on accepting bids for a low-step minivan at Jefferson County Human Services – Administrative Services Division Manager Bellford explained that the van was budgeted in 2024 and had been bid in 2024 with only one bid response coming from a questionable bidder. The bid was re-released and the County received 3 responses the second time, however this pushed the project timeline back to 2025. The Human Services department is requesting preliminary permission to carry forward the funding for the van from 2024 to 2025. Motion by Christensen/Drayna to approve the carryforward of funds and purchase of the van from the lowest responsible bidder and forward the resolution to the County Board of Supervisors. The motion passed 5-0.

12. Discussion and possible action on raising the asset capitalization threshold from \$5,000 to \$10,000 – Finance Director DeVries explained that the County had adopted a resolution in 1998 that established a \$5,000 capitalization threshold based on guidance from the OMB at that time. OMB has changed its guidance effective October 1, 2024 which raised its threshold for capitalization from \$5,000 to \$10,000. DeVries recommends that the County follows this guidance. This action is expected to reduce the capital budget and increase the operating budget. Historically this impact has been less than \$50,000 in any given year. This will also reduce some recordkeeping requirements. Motion by Jaeckel/Kutz to approve the resolution and forward to the County Board of Supervisors. The motion passed 5-0.

13. Discussion and possible action on claim for damages by Charter Spectrum – Motion by Jaeckel/Christensen to deny the claim from Charter Spectrum and forward the resolution to the County Board of Supervisors. The motion passed 5-0.

14. Discussion and possible action on update on American Rescue Plan Act funding and reclassifying ARPA funding –DeVries provided the final update on the status of ARPA funds. DeVries explained that the bridge project on Highway D had not incurred the budgeted expenses and requested permission to reclassify these funds to the building project, and use the fund balance originally committed to the building project for the bridge. Motion by Jaeckel/Christensen to approve the reclassification. The motion passed 5-0.

15. Discussion and possible action on status of Courthouse/Sheriff/Jail Improvement project and 2021A and 2022A bond funds – Luckey and DeVries updated the Committee on the financial status of the Courthouse/Sheriff/Jail improvement project. The project is slightly over budget and

a plan for funding the remainder of the project will be presented to the Committee at the next meeting. No action was taken.

16. 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 – No action was taken.

17. 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. The motion passed 5-0 by roll call vote.

18. Reconvene in open session – Motion by Jones/Jaeckel to reconvene into open session. The motion passed 5-0.

19. Discussion and possible action on review of 2024 projections of budget vs, actual revenues and expenditures – No action was taken.

20. Review of financial statements and department update for December 2024 - Finance Department - The Committee reviewed the Finance Department's financial statements for December 2024. No action was taken.

21. Review of financial statements and department update for December 2024 - Treasurer's Office - The Committee reviewed the Treasurer's Office financial statements for December 2024. No action was taken.

22. Review of financial statements and department update for December 2024 - Child Support The Committee reviewed the Child Support financial statements for December 2024. No action was taken.

23. Update on contingency fund balance – DeVries reported the current balances of 2025 contingency funds are \$500,000 for general contingency and \$300,000 for vested benefits. No action was taken.

24. Discussion of funding for projects related to the new Highway facilities and sale of old Highway facilities - No action was taken.

25. Set future meeting schedule, next meeting date, and possible agenda items - The next scheduled meeting is set for March 4, 2025, at 8:30 a.m.

26. Review of invoices - Motion by Jaeckel/Drayna to approve invoices totaling \$7,854,163.12. The motion passed 5-0.

27. Adjourn - Motion by Jaeckel/Christensen to adjourn at 9:51 a.m. The motion passed 5-0.

Respectfully submitted,

Marc DeVries, Finance Director
Jefferson County