Jefferson County
Finance Committee Minutes
June 10, 2025

Committee members:	Jones, Richard (Chair)	Zarling, Karl
	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, David Drayna, and Karl Zarling. There were no other board members in attendance. Staff in attendance included County Administrator Michael Luckey, Corporation Counsel Danielle Thompson, Finance Director Marc DeVries; Assistant Finance Director, Tammy Worzalla; Budget Analyst, Morgan Toutant; County Treasurer, Kelly Stade; Human Services Director, Brent Ruehlow; Administrative Services Division Manager, Brian Bellford; Human Resources Director, Terri Palm; Fair Park Director Rebecca Roberts; Facilities Management Director, John Fox; and Paralegal, Sarana Stolar. Members of the public present were Anthony Cervini from Sikich.

3. Certification of compliance with the Open Meetings Law – County Administrator Luckey certified compliance with the Open Meetings Law.

4. Approval of the agenda – Agenda item # 19 was moved to #8.

5. Approval of minutes for Finance Committee for May 6, 2025 - Motion by Jaeckel/Drayna to approve the minutes from the Finance Committee meeting held on May 6, 2025. The motion passed 5-0.

6. Communications – A communication regarding the UW Extension's Food Wise program was distributed.

7. Public comment - None.

8. 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 – Treasurer Stade updated the Committee on the status of tax delinquent collections. No action was taken.

9. Discussion and possible action on request for out-of-state travel by the Emergency Management Department – County Administrator Luckey explained that the Emergency Management Director received an offer to attend an out of state conference which is fully paid for including travel, hotel and conference costs by the Emergency Management Association. Motion by Jones/Jaeckel to approve the out-of-state travel. The motion passed 5-0.

10. Discussion and possible action on mileage expenses in the Human Services Department – Human Services Director Ruehlow and Administrative Services Division Manager Bellford explained how the Human Services Department administered its fleet. Despite growth in staffing, employee mileage reimbursements have remained steady for the past three years. There is a need for more fleet vehicles. No action was taken.

11. Discussion and possible action on accepting the Department of Justice's Extension of the Deflecting Court Involvement Due to School Refusal Grant at the Human Services Department and amending the 2025 budget in the Human Services Department – Ruehlow explained that the Human Services Department had not spent all of its Deflecting Court Involvement Due to School Refusal Grant funding in 2024 and had been granted an extension of the grant. Motion by Jaeckel/Drayna to accept the extension and forward the resolution to the County Board of Supervisors. The motion passed 5-0.

12. Discussion and possible action on accepting $4,000 grant from Compeer Financial Fund and $1,000 grant from Wisconsin Association of Fairs for the purchase of goat pens and amending the 2025 budget in the Fair Park Department – Fair Park Director Roberts explained that the goat exhibit was growing and there is a need for more goat pens. She has secured two grants that will fund twelve additional goat pens. Motion by Drayna/Christensen to accept the grants and forward the resolution to the County Board of Supervisors. The motion passed 5-0.

13. Discussion and possible action on results of 2024 audit by Sikich – Cervini presented the results of the 2024 audit to the Committee. The County will receive a clean opinion on the financial audit and Federal/State grant audit. There were no audit adjustments or findings to report. No action was taken.

14. Discussion and possible action on County budget outlook for 2026 – DeVries presented the Committee with the 2026 budget outlook. The Finance Department is projecting a significant deficit based on assumptions that sales tax and investment income growth will slow and net new construction growth will approximate 1.5%. Expense assumptions used were a 2% cost of living allowance, inclusion of steps, an increase in health insurance expense of 11.5%, and small increases in retirement expenses. DeVries will update the Committee on any movement of these numbers at the July Finance Committee meeting. No action was taken.

15. Discussion and possible action on capital asset and deferred maintenance plan for the Fair Park campus – DeVries and Facilities Management Director Fox presented the list of immediate capital needs for the Fair Park. Priorities and funding sources were discussed. The Committee directed Fox and DeVries to update them on a funding source and potential vendor for the fire alarm system upgrade in the Activity Center at the August Finance Committee meeting. No action was taken.

16. Discussion and possible action on entering into a contract with C&C Services in the amount of $109,350 for Sheep Barn and Goat Barn roof replacement in the Fair Park – Motion by Jaeckel/Drayna to replace the roofs on the Goat and Sheep barns using capital carryover funding of $90,000 approved by the Board in March and to repurpose the $30,000 reserved for a feasibility for the roofing repairs and also use $36,000 of insurance proceeds to fund structure restoration for the entry pillars and beef barn. The motion passed 5-0.

17. Discussion and possible action on deferred maintenance plan for downtown campus – Fox presented the Committee with a list of immediate capital needs at the downtown campus. Work was also required on a water main break in the Jail complex. Any additional projects, including the water main, will need to be funded from contingency. No action was taken.

18. Discussion and possible action on granting additional insured status to vendors – DeVries explained that occasionally vendors will ask to be listed as additional insured on our liability policy. WMMIC is increasing the fee for due diligence from $150 to $500. In general we discourage the practice of including vendors as additional insured but there are cases where it does make sense or may be unavoidable. Motion by Jones/Jaeckel to direct DeVries to vet any requests to include as additional insured on a case by case basis. The motion passed 5-0.

19. 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. No action was taken.

20. 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 – The Committee did not convene into closed session.

21. Reconvene in open session – The Committee did not convene into closed session.

22. Discussion and possible action on 2025 projections of budget vs. actual revenues and expenditures – No action was taken.

23. Review of the financial statements and department update for April 2025-Finance Department – No action taken.

24. Review of the financial statements and department update for April 2025-Treasurer's Office - No action taken.

25. Review of the financial statements and department update for April 2025-Child Support - No action taken.

26. Update on contingency fund balance – DeVries reported the current balances of 2025 contingency funds are $500,000 for general contingency, $532,250 for Other Contingency and $300,000 for vested benefits. No action was taken.

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

28. Set future meeting schedule, next meeting date, and possible agenda items - The next scheduled meeting is set for July 7, 2025, at 8:30 a.m. Potential agenda items include review of 2026 capital requests and other improvements at the Courthouse campus.

29. Review of invoices - Motion by Jaeckel/Drayna to approve invoices totaling $5,682,674.55. The motion passed 5-0.

30. Adjourn - Motion by Jaeckel/Christensen to adjourn at 11:04 a.m. The motion passed 5-0.

Respectfully submitted,

Marc DeVries, Finance Director
Jefferson County