

**Jefferson County
Finance Committee Minutes
October 7, 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. Other board members in attendance were Phil Ristow. 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; Communications & Marketing Coordinator, Ryan Roecker; Emergency Management Director, Tracy Hameau; County Treasurer, Kelly Stade; Facilities Director, John Fox; Fair Park Director; Rebecca Roberts; Financial Partnership Manager, Emily Clavette; Clerk of Courts, Cindy Hamre-Incha; Parks Director Kevin Weismann; and Paralegal, Sarana Stolar. There were no members of the public present.

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 was approved as presented.

5. Approval of minutes for Finance Committee for September 2, 2025; September 15, 2025; September 16, 2025; September 17, 2025; September 18, 2025; and September 25, 2025- Motion by Jaeckel/Drayna to approve the minutes from the Finance Committee for September 2, 2025; September 15, 2025; September 16, 2025; September 17, 2025; September 18, 2025; and September 25, 2025. The motion passed 5-0.

6. Communications – Luckey introduced newly hired Communications & Marketing Director Ryan Roecker and also mentioned that he had a good meeting with Eric Sievers from Aztalan Bio.

7. Public comment – Supervisor Ristow commented on the Fund Balance Policy agenda item, stating that he would like to see a floor and ceiling proposed in the policy.

8. Discussion and possible action on accepting a Computer Equipment and Hazmat Grant from the Wisconsin Department of Military Affairs and amending the 2025 budget in the Emergency Management department – Emergency Management Director Hameau explained that the County has now organized a HAZMAT team and this qualifies the County for related grants. The requested match is not budgeted and would require a \$2,532 transfer from contingency. Motion by Christensen/Zarling to approve the resolution and forward to the County Board of Supervisors. The motion passed 5-0.

9. Discussion and possible action on amending the 2025 budget for the Interurban Trail Phase I bridge decking repairs and Mason Log Home restoration project – Parks Director Weismann

explained that the decking on the Phase I bridge of the Interurban Trail is deteriorating, and new decking will need to be installed as the current decking is hazardous. This repair was not planned so the funding of \$11,000 would need to come from contingency. Weismann also explained that deterioration was happening at the Mason Log Home in Carnes Park and that the recommended remedy was to install period accurate siding to protect from further deterioration. Carnes Park has a restricted carryover for projects such as these so this would require a budget transfer of \$26,000 from carryover to expense. Motion by Zarling/Jaeckel to approve the resolution and forward to the County Board of Supervisors. The motion passed 5-0.

10. Discussion and possible action on accepting the PSC Rural Energy Startup Program Grant and amending the 2025 Facilities budget – Facilities Director Fox informed the Committee that the PSC has awarded Jefferson County a grant of \$125,000 to install LED lighting at the Fair Park. Motion by Jaeckel/Drayna to accept the grant and forward the resolution to the County Board of Supervisors. The motion passed 5-0.

11. Discussion and possible action on allocating \$236,117 of contingency funds to the Facilities budget for 2025 capital items - Fox explained that the chilling towers should be cleaned annually by spraying down with water and currently there was finished space beneath the concrete floor that supported the chillers. The concrete is porous and moisture could cause damage to the finishes below. He recommends installing an epoxy flooring system to guard against water damage and mold. This project was bid out and the cost is estimated at \$28,908. The funds are not budgeted and would need to come from contingency. Motion by Zarling/Jaeckel to approve the resolution and forward to the County Board of Supervisors. The motion passed 5-0. Fox also requested permission to proceed with bidding for security monitoring of perimeter doors at the Courthouse, planter structures at the north side of the Courthouse and at the entrance to the Human Services building, restoration of the Beef Barn posts at the Fair Park, ridge vent repairs at the Fair Park and security access controls at the Workforce building. The Committee gave permission to proceed with seeking bids for these projects. Funding for these projects will be allocated as bids are approved. No further action was taken.

12. 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, Corporation Counsel Thompson and Paralegal Stolar updated the Committee on the status of tax delinquent collections. No action was taken.

13. Discussion and possible action on amending County Fund Balance policy – Finance Director DeVries presented the proposed changes to the County Fund Balance policy. Feedback from the Committee included concerns that the previous policy required automatic growth of fund balance as expenditures increased. No action was taken.

14. Discussion and possible action on financing infrastructure project for future industrial development – Luckey explained that there is a potential buyer for the Spangler property adjacent to the Fair Park grounds. The interested party is a large manufacturer that is looking for assistance with financing to develop infrastructure necessary to support operations. There are various ways that the County could assist with this. The Committee expressed an interest in exploring this transaction further and directed the County Administrator to seek financing options and bring a recommendation to the Committee at a future meeting. No action was taken.

15. Department 2026 Budget Hearings – The Finance Committee considered the recommended budgets for each department listed below and motions were made to tentatively accept the recommended budget figures for each department, unless otherwise noted. *[The format for each department lists (i) budget presenters in addition to Michael Luckey, (ii) any other information specific to the department budget, (iii) who moved/seconded to tentatively accept the recommended budget figure, unless otherwise noted, along with the amount, and (iv) the voting record]*

a. Fleet Management

- i. Marc DeVries
- ii. No additional motion/information
- iii. Motion by Christensen/Jaeckel to approve the recommended budget of \$447,864 (estimated levy amount of \$0)
- iv. Motion passed 5-0.

b. 2026 Capital and 5-year capital plan

- i. Marc DeVries
- ii. No additional motion/information
- iii. Motion by Zarling/Drayna to approve the recommended budget of \$2,391,860 (estimated levy amount of \$0)
- iv. Motion passed 5-0.

c. General Revenues, General Expenditures

- i. Marc DeVries
- ii. No additional motion/information
- iii. Motion by Jaeckel/Christensen to approve the recommended budget of \$3,213,004 (estimated levy savings of \$11,788,726)
- iv. Motion passed 5-0.

d. Debt Service

- i. Marc DeVries
- ii. No additional motion/information
- iii. Motion by Drayna/Jaeckel to approve the recommended budget of \$5,275,783 (estimated levy amount of \$5,275,783)
- iv. Motion passed 5-0.

e. Set Tax Levy – Motion by Jones/Jaeckel to approve the Countywide Levy and forward resolution to the County Board of Supervisors. The motion passed 5-0. Motion by Jones/Drayna to approve the Non-Countywide Levy and forward resolution to the County Board of Supervisors. The motion passed 5-0.

16. Discussion and possible action on authorizing Jefferson County to enter into a General Obligation Promissory Note Agreement with Premier Bank in the amount of \$805,769 – DeVries introduced the resolution to enter into a financing agreement with Premier Bank that would fund 2026 capital requests. Motion by Christensen/Jaeckel to approve the resolution and forward to the County Board of Supervisors for their consideration at the October 28, 2025 board meeting. The motion passed 5-0.

17. Discussion and possible action on potential purchase of portable stage for Fair Park – Fair Park Director Roberts explained that an opportunity to purchase a used portable stage for the Fair Park has surfaced. The purchase of the stage could potentially save money in the future as there would be no need to rent one. The Committee discussed and determined that there is no funding

source for the purchase. Motion by Zarling/Jones to deny the request to purchase the stage. The motion passed 3-2 with Christensen and Jaeckel dissenting.

18. Consider a motion to convene in closed session pursuant to Wis. Stat. §19.85(1)(e) which allows for closed session whenever competitive or bargaining reasons require it to deliberate or negotiate the purchase of public properties or conduct other specified public business, for discussion and possible action on the following:

- a. **A proposed amendment to the Purchase & Sale Agreement with Virtus Development, LLC for the sale of the former highway property**
- b. **The terms and conditions of a potential sale of County-owned farmland located within the Food & Beverage Innovation Campus**

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

19. Reconvene in open session for action on closed session items, if necessary –

- a. Motion by Jones/Jaeckel to direct the County Administrator to renegotiate the purchase agreement with Virtus as an addendum to the current purchase agreement according to the terms discussed in closed session. The motion passed 5-0.
- b. Motion by Jones/Drayna to execute the letter of intent as presented in closed session. The motion passed 5-0.

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

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

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

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

24. Update on contingency fund balance – DeVries reported the current balances of 2025 contingency funds after action taken at this meeting are \$319,690.66 for general contingency (excludes water main break, which has not been voted on), \$522,413 for Other Contingency and \$300,000 for vested benefits. No action was taken.

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

26. Set future meeting schedule, next meeting date, and possible agenda items - The next scheduled meeting is set for November 4, 2025, at 8:30 a.m. Potential agenda items include supervisor amendments to the 2026 budget and Fund Balance policy revisions.

27. Review of invoices - Motion by Jaeckel/Zarling to approve invoices totaling \$6,095,710.72. The motion passed 5-0.

28. Adjourn - Motion by Jaeckel/Drayna to adjourn at 12:06 p.m. The motion passed 5-0.

Respectfully submitted,

Marc DeVries, Finance Director
Jefferson County