

**Jefferson County
Finance Committee Minutes
September 1, 2026**

Committee members: Jaeckel, George (Chair)
 Christensen, Walt
 Drayna, David (Vice Chair)

Braughler, Jim
Ristow, Phil

- 1. Call to order** – Chairman Jaeckel called the meeting to order at 8:30 a.m.
- 2. Roll call (establish a quorum)** – Finance Committee members present were George Jaeckel, Walt Christensen, David Drayna, Jim Braughler, and Phil Ristow. Other board members in attendance were Bruce Degner, Kathi Cauley, and Joan Callan (Teams). Staff in attendance included County Administrator Michael Luckey, Corporation Counsel Danielle Thompson, Assistant Finance Director, Tammy Worzalla; Budget Analyst I, Morgan Toutant; Treasurer, Kelly Stade; Emergency Management Director, Tracy Hameau; Communications & Marketing Coordinator, Ryan Roecker (Teams); Interim HR Director, Jessica Tucker (Teams); Paralegal II, Confidential, Sarana Stolar (Teams); and Administrative Secretary, Jessica Homes (Teams). Members of the public present were James Kuckkan of the Watertown Daily Times (Teams); Fire Chief Fort Atkinson, Bruce Peterson; Anita Martin, Susanne Marx (Teams), Jennifer Johnson (Teams)
- 3. Certification of compliance with the Open Meetings Law** – County Administrator Luckey certified compliance with the Open Meetings Law.
- 4. Approval of the Agenda** - Motion by Ristow/Drayna, to approve the agenda as presented. The motion passed 5-0.
- 5. Approval of Minutes for Finance Committee for August 4, 2026** - Motion by Braughler/Ristow, to approve the minutes of the August 4, 2026 meeting. The motion passed 5-0.
- 6. Communications** - No formal communications were presented.
- 7. Public Comment** – Two members of the public expressed their support of agenda item #8.
- 8. Discussion and Possible Action on Reserving Funding for Legal Counsel on Transmission Line** – County Administrator Luckey provided background on anticipated legal review needed related to the regional transmission line upgrade. Committee members discussed the potential scope of legal services and the importance of securing counsel early. Motion by Ristow/Braughler to reserve \$50,000 of contingency funds for legal counsel. The motion passed 5-0.
- 9. Discussion and Possible Action on Acceptance of a Pre-Disaster Flood Resilience Grant from Wisconsin Emergency Management and Amending the 2026 Budget in the Emergency Management Department** - Emergency Management Director Hameau summarized the \$60,000 grant with a \$15,000 match that would be used to provide a Strategic Plan should Jefferson County have another flood disaster in the future. Motion by Drayna/Christensen to accept the grant and forward to the County Board of Supervisors. The motion passed 5-0.
- 10. Discussion and Possible Action on Out-of-State Travel for the Emergency Management Department** - Emergency Management Director Hameau was invited to speak at the AI software conference in Texas with expenditures fully reimbursed by EM1 software company. Motion by Braughler/Jaeckel to approve the out-of-state travel request. The motion passed 5-0.
- 11. Discussion and Possible Action on 2027 Levy for Emergency Medical Services** - County Administrator Luckey presented preliminary levy projections for 2027 and reviewed the anticipated EMS municipal cost allocations. Bruce Degner and Chief

Peterson spoke in favor of the proposal offered by the EMS Working Group. The committee discussed ongoing funding pressures and the timing for deploying available funds. A motion by Braughler to fund EMS at a 0.25 mill rate did not receive a second and therefore failed. It was determined that this will not be included in the 2027 budget. The committee reached consensus to continue refining levy estimates and to form a small Jefferson County working group to further develop funding details. The committee's consensus included a desire to see proposed contracts with EMS providers that detail the use and metrics for the funding before the committee would be comfortable signing off on a funding plan.

12. Discussion and Possible Action on Sponsoring a Revenue Bond Issue for Bug Tussel Broadband - County Administrator Luckey provided a summary of the broadband project providing updates to the project scope. Given the higher risk exposure on the third round of bonds, it was recommended to not sponsor this bond issue. Motion to deny sponsoring a revenue bond issue for Bug Tussel Broadband by Jaeckel/Drayna. The motion passed 5-0.

13. Discussion and Possible Action on the 2027 Budget – County Administrator Luckey updated the Committee on the progress of the 2027 budget. After reviewing the 2027 capital requests, the Committee directed staff to add the Nimble purchase back into the plan at a projected cost of \$780,000 and to remove the MIS building demolition, previously projected at \$278,000. The Committee expressed support for reserving funds for the demolition in the fund balance for potential future action. No action was taken.

14. 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 Thompson updated the Committee on the status of tax foreclosed properties.

15. Consider a motion to convene in closed session pursuant to Wis. Stat. §19.85(1)(g) 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 be involved. The purpose of this closed session will be discussion and possible action on claims pending against Jefferson County, including a review of all 2026 Q3 Liability Claims. - Motion by Braughler/Jaeckel to move into closed session pursuant to Wis. Stat. §19.85(1)(g) to confer with legal counsel regarding pending litigation and review of 2026 Q3 liability claims. Motion passed 5-0 by roll call vote.

16. Reconvene into open session for possible action on items discussed in closed session – Motion by Braughler/Jaeckel to reconvene into open session. The motion passed 5-0. No action was taken on closed-session items.

17. 2026 Projections of Budget vs. Actual Revenues and Expenditures – No action was taken.

18. Financial Statements & Department Update – Finance (July 2026) – No action was taken.

19. Financial Statements & Department Update – Treasurer's Office (July 2026) – No action was taken.

20. Financial Statements & Department Update – Child Support (July 2026) – No action was taken.

21. Update on Contingency Fund Balance – The 2026 contingency amounts after action taken today of reserving \$50,000 for legal counsel on the transmission line and \$15,000 grant match for the Pre-Disaster Flood Resilience Grant were \$422,063.43 for general contingency, \$575,506.63 for other contingency, and \$300,000 for vested benefits contingency. No action was taken.

22. Set future meeting schedule, next meeting date, and possible agenda items - The next upcoming budget hearings are set for September 14 through September 17, 2026, at 8:30 a.m.

23. Review of Invoices - Motion by Drayna/Jaeckel to approve invoices totaling \$41,595,099.43. The motion passed 5-0.

24. Adjourn - Motion by Drayna/Christensen to adjourn at 10:41 a.m. The motion passed 5-0.

Respectfully submitted,

Tammy Worzalla, Assistant Finance Director
Jefferson County