

**Jefferson County
Finance Committee Minutes
March 3, 2026**

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; County Treasurer, Kelly Stade; and Interim Human Resources Director, Jessica Tucker. Members of the public present were Tracie Stammer of Jefferson County Housing Authority, David Koziel of Virtus, and James Kukkaan of the Watertown Daily Times.

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 February 3, 2026 - Motion by Jaeckel/Drayna to approve the minutes from the Finance Committee February 3, 2026. The motion passed 5-0.

6. Communications – Finance Director DeVries distributed the Fund Balance Policy Application worksheet.

7. Public comment – None.

8. Discussion and possible action on review of year-end results and authorizing year-end requests to carry over budget appropriations from fiscal year 2025 to fiscal year 2026 and amending the 2026 budget – DeVries updated the Committee on the 2025 year end results by fund. Overall the County had a good year with total ending fund balances increasing by \$3.46 million. Of this, the general fund increased by \$2.5 million. DeVries reviewed the Fund Balance Application worksheet and recommended that the County set aside \$1.3 million of fund balance to fund 2027 capital requests. DeVries then reviewed the carryover requests noting that the departments were very reasonable in their requests. Motion by Jaeckel/Drayna to approve the resolution and forward to the County Board of Supervisors. The motion passed 5-0.

9. Discussion and possible action on authorizing contingency fund transfer to offset fiscal year 2025 departmental deficits – DeVries reviewed the year end budget amendment with the Committee. DeVries noted that the contingency transfer request totaled \$1,407.53, which is the lowest in over 10 years and a testament to all County departments' fiscal management. 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 proposal for pre-development environmental engineering and planning from Sigma Group – Luckey explained that the Administrative team is trying to determine an estimate of cost necessary to mitigate the environmental liability at the old highway shop site, in case any development were to occur at that site. The next step in this process would be to engage Sigma, who we have been working with on this project, to conduct targeted soil borings. The cost of the contract will be approximately \$38,000 which would be paid for from the Capital Projects Fund. Motion by Zarling/Drayna to approve the resolution and forward to the County Board of Supervisors. The motion passed 5-0.

11. Discussion and possible action on potential claim from Donna Martin – Motion by Jaeckel/Christensen to deny the claim and forward the resolution to the County Board of Supervisors. The motion passed 5-0.

12. Discussion and possible action on potential claim from Gabriel Alwin – Motion by Jaeckel/Drayna to deny the claim and forward the resolution to the County Board of Supervisors. The motion passed 5-0.

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 – County Treasurer Stade and Corporation Counsel Thompson updated the Committee on the status of tax foreclosed properties.

14. Discussion and possible action on sale of old highway facility property (if appropriate and necessary for the public interest, the Committee may convene in closed session pursuant to Wis. Stat. § 19.85(1)(e) to discuss negotiation strategy for parameters of Purchase & Sale Agreement with Virtus. Following any closed session, the Committee will reconvene in open session.) – David Koziel from Virtus addressed the Committee on the purchase of the old highway shop property. Discussion ensued regarding the environmental work necessary to bring the property into such condition that it can be developed. Motion by Jones/Jaeckel to convene into closed session. Roll call vote, the motion passed 5-0. Motion by Jones/Jaeckel to reconvene into open session. The motion passed 5-0.

15. Update on contingency fund balance – DeVries reported the current balances of 2025 contingency funds after action taken at this meeting are \$394,400 for general contingency, \$522,413 for Other Contingency and \$300,000 for vested benefits. The 2026 contingency amounts after adjusted for potential action taken at this meeting are \$472,063.43 for general contingency, \$100,343.53 for other contingency, and \$300,000 for vested benefits contingency. No action was taken.

16. Set future meeting schedule, next meeting date, and possible agenda items - The next scheduled meeting is set for April 15, 2026, at 8:30 a.m.

17. Review of invoices - Motion by Jaeckel/Drayna to approve invoices totaling \$6,524,790.24. The motion passed 5-0.

18. Adjourn - Motion by Jaeckel/Drayna to adjourn at 11:08 a.m. The motion passed 5-0.

Respectfully submitted,

Marc DeVries, Finance Director
Jefferson County