

Jefferson County  
Finance Committee Minutes  
February 11, 2016

Committee members: Braughler, James B (Vice Chair) Poulson, Blane  
Hanneman, Jennifer (Secretary) Schroeder, Jim (Absent)  
Jones, Richard C. (Chair)

1. **Call to order** – Richard Jones called the meeting to order at 8:30 a.m.
2. **Roll call (establish a quorum)** – All committee members were present except for Jim Schroeder which was excused. Staff in attendance was Ben Wehmeier, Tammy Worzalla, Blair Ward, John Jensen, Connie Freeberg and Brian Lamers. Others present were Alexa Zoellner from the Jefferson Daily Union, Allen Larson from Bender, Levi, Larson & Associates, S.C., Pamela Capin, Brent Alwin and Theresa Blankenship.
3. **Certification of compliance with the Open Meetings Law** – Wehmeier certified that notice of the meeting complied with the Open Meetings Law.
4. **Approval of the agenda**-May move the agenda around with Administrator Wehmeier needing to leave at 9:00 am and then returning at approximately 9:30 am.
5. **Approval of Finance Committee minutes for January 14, 2016.** A motion was made by Hanneman/Poulson to approve the January 14, 2016 minutes. The motion passed 4-0.
6. **Communications** – None
7. **Public Comments** – None
8. **Discussion and possible action on granting the right of former owners to repurchase lands to which Jefferson County has taken title through delinquent tax enforcement collection, pursuant to Jefferson County Ordinance Number 2002-13 and State Statute section 75.35.** (Parcel #012-0816-0522-002 and Parcel #012-0816-0522-003) Mr. Allen Larson stated he has been working with Pamela Capin on getting a loan of approximately \$50,000. Presently, they are unable to get a loan. He stated part of the issue is Ms. Capin is going through a divorce and will not be finalized until April 18<sup>th</sup>. Currently, the property is being insured and utilities paid by Ms. Capin. Larson explained that they are there to get an extension of the deadline on purchasing the properties back. Ward stated he was concerned that in order to sell the properties it takes time to go through the process of publication. Ward recommended that the Committee consider extending the deadline, but also begin the process of publishing and selling the property. This way the process can proceed in a timely manner while allowing Capin the chance to purchase the property back prior to the sale. After further discussion, a motion was made by Braughler/Hanneman to extend the repurchase of the property to Ms. Capin and proceed with the process of publishing the property at the appraised fair market value with the bid opening being at the May 12, 2016 Finance Committee meeting. The motion passed 4-0.

(Parcel #010-0818-0221-005 and Parcel #010-0818-0221-006) Ward explained to the Committee that they have extended the deadline for repurchase with the thought that Ms. Blankenship would be able to purchase one of the properties from Mr. Alwin. Currently

there are many judgements against Mr. Alwin personally and not the property. If Ms. Blankenship were to issue payment to Mr. Alwin for him to purchase the property back, there would be liens placed immediately on the property. After discussion a motion was made by Jones/Poulson to start the process to publish the properties for sale at a minimum bid of the appraised fair market value with the bid opening set at the April 14, 2016 Finance Committee meeting. The motion passed 4-0.

(Parcel #226-0514-0421-188) Ward explained that he has had contact with Mr. Allen Floerke on this property for repurchase. He stated Mr. Floerke would probably be unable to get a loan and trying to get money from friends for the repurchase of the property. February 5, 2016 was the deadline for the repurchase. Ward stated he was asking the committee for an extension of 60 days. After further discussion a motion was made by Hanneman/Poulson to deny the 60 day request and start the process for publication of the property at the appraised fair market value with the bid opening set at the April 14, 2016 Finance Committee meeting. The motion passed 4-0.

- 9. Discussion and possible action on properties that did not meet the deadline for repurchase of lands to which Jefferson County has taken title through delinquent tax enforcement collection and setting appraised values.** (Parcel 291-0815-0423-052) Ward explained that the tenants that were downstairs were in the process of moving out and will return to get their belongings in March. The tenants upstairs plan to be out by mid-March. A motion was made by Braughler/Hanneman to start the process for publication of the property at the appraised fair market value with the bid opening set at the April 14, 2016 Finance Committee meeting. The motion passed 4-0.

Properties that bids were received were as follows:

#020-0814-0744-035 Rubidell Resort Condo #335	\$ 2,650
#020-0814-0744-090 Rubidell Resort Condo #574	\$ 2,850
#020-0814-0744-111 Rubidell Resort Condo #595	\$ 3,000
#290-0813-0511-005 1204 Main St. Waterloo	\$13,000

A motion was made by Poulson/Hanneman to accept all 4 bids that were received. The motion passed 4-0.

Wehmeier stated that he has been working with the City of Watertown for the purchase of the three properties. He stated they offered to purchase parcel #291-0815-0331-002 and #291-0815-0331-050 for \$15,000 and still working with them for parcel #291-0815-0424-040. The committee asked what the feeling was from the City if we negotiated all three or nothing. Wehmeier stated he didn't think that would be an option and he would continue to work with them on the third property. A motion was made by Braughler/Hanneman to accept the \$15,000 offer from the City of Watertown for parcel #291-0815-0331-002 and #291-0815-0331-050 for \$15,000. Parcel #291-0815-0424-040 to continue to work with the City of Watertown and start the process for publication with the bid opening set at the April 14, 2016 Finance Committee meeting. The motion passed 4-0.

- 10. Discussion and approval of setting appraised value and determining disposition of foreclosed properties with Federal Liens and set date for bids to be submitted.** These were also addressed with agenda #8 and #9.

- 11. Discussion and possible action on Resolution disallowing the claim of Kent Sormrud.** Lamers explained that this will be on next Finance Committee meeting prior to the March County Board meeting.

- 12. Review of the financial statements and department update for Preliminary December 2015-Finance Department.** Lamers stated that the Finance Department year end should be about \$6,000 under budget due to a variety of items.
- 13. Review of the financial statements and department update for Preliminary December 2015-County Clerk Department.** Lamers stated that the County Clerk will be about \$5,775 under budget at year-end. Most of that was due to more revenues generated than anticipated. In the Election area, there is about \$30,700 over budget, about half of that was the sale of the election boxes that were returned. The County Clerk will be asking to carry over funds or \$30,000 in the Election Business unit to cover the cost of new software.
- 14. Review of the financial statements and department update for Preliminary December 2015-Treasurer Department.** Lamers stated that interest on taxes is higher than anticipated. Currently, it will be about \$76,000 above of the estimated budget at the end of the year. Regular interest on investments is about \$52,000 above budgeted revenue at the end of the year. Also noted was the fair market value adjustment of a negative \$89,000 at the end of the year. Overall the Treasurer will be about \$41,000 better than budgeted.
- 15. Review of the financial statements and department update for Preliminary December 2015-Child Support Department.** Lamers stated that on the statement the department is about \$24,000 over budget, however the final payment has not been posted about is anticipated to be approximately \$74,000, so at year end the department is estimated to be about \$50,000 better than budgeted.
- 16. Discussion of funding for projects related to the new Highway Facilities.** Wehmeier just updated the Committee that there was a Joint Highway and Infrastructure Committee meeting held to look at the plans and the estimated costs. The cost for the satellite shops were set at \$500,000 each but looks like the estimated costs will be over and covered by the Highway department building and machinery fund. The committees approved to move forward with the plans and go out for bid.
- 17. Discussion on 2015 projections of budget vs. actual.** Lamers stated that 2015 is still not closed out yet. He stated using an estimate the Sales tax revenue is looking to be a couple hundred thousand over budgeted revenue. The Contingency Fund looks like there will be about \$355,000 turning back at year-end. Departments that are anticipated to be over are Human Resources, County Administration by approximately by \$1,300, Corporation Counsel will be a little over, Land Conservation approximately \$7,300 and the Library about \$450 due to extra mailing for the change in Library Systems and the extra mailing. The Sheriff, depending on what is transferred from the Jail Assessment fund to the Jail, is estimated to be about \$100,000 better than budgeted, Register of Deeds approximately \$72,000 and Parks about \$70,000 amount other departments that are better than budgeted.
- 18. Update on contingency fund balance.** Lamers directed the Finance Committee to the schedule showing the current balance of 2015 general contingency of \$390,010 however, we will be reducing it for the remnant portion of land for the realignment of County A with the Parks Department not to exceed \$34,122. The vested benefits balance of \$270,000.
- 19. Set future meeting schedule, next meeting date, and possible agenda items** – The next meeting is Tuesday, March 8, 2016 at 5:00 pm. The agenda items will include an update on the Highway projects, the carryover funds requested and the budget amendments for

departments that are over 2015.

**20. Payment of Invoices**-After review of the invoices, a motion was made by Hanneman/Poulson to approve the payment of invoices totaling \$596,499.64 for the main review and \$2,476,462.78 for the other payments, p-cards and payroll deductions. The motion passed 4-0.

**21. Adjourn** – A motion was made by Hanneman/Poulson to adjourn at 9:54 a.m. The motion passed 4-0.

Respectfully submitted,

Jennifer Hanneman  
Finance Committee  
Jefferson County  
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