

Jefferson County
Finance Committee Minutes
September 8, 2016

Committee members: Jones, Richard (Chair) Smith, Timothy (Secretary)
 Rinard, Amy Jaeckel, George
 Hanneman, Jennifer (Vice 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. Other County Board members included Jim Schroeder. Staff in attendance were Ben Wehmeier, Blair Ward, Connie Freeberg, John Jensen, Tammy Worzalla and Brian Lamers. Others present were Richard Schulz, Theresa Blankenship, Sharon Thounen and Rhonda Blankenship.
3. **Certification of compliance with the Open Meetings Law** – Wehmeier certified that the notice of the meeting complied with the Open Meetings Law.
4. **Approval of the agenda**-No changes
5. **Approval of Finance Committee minutes for August 11, 2016.** A motion was made by Rinard/Jaekel to approve the August 11, 2016 minutes. The motion passed 4-0. Hanneman abstained.
6. **Communications** – None
7. **Public Comments** – None.
8. **Discussion and possible action on resolution disallowing the claims in reference to Highway 19 and Highway E seal coat projects.** Rinard asked about proper signage. Wehmeier stated that there was proper signage. A motion was made by Hanneman/Jaekel to forward the resolution to the County Board for disallowing the claims in reference to Highway 19 and Highway E seal coat projects. The motion passed 5-0.
9. **Discussion and possible action on determining disposition of foreclosed properties, setting minimum bids for the sale of foreclosed properties and considering offer to purchase on foreclosed properties.** Ward explained there are three properties still on the auction site. He stated that the County should place “for sale” signs on the properties which reference the Wisconsin Surplus website. Freeberg stated that she sent letters to all the adjacent property owners to these three properties. No action was taken.

Theresa Blankenship, owner of 2389 CTH D, addressed the committee and discussed issues that she is currently having with Mr. Alwin who resides at 2397 CTH D owned by Jefferson County. Blankenship provided copies of the survey maps and pictures noting the issues she was having and asked the committee for expansion of the existing easement previously granted by the County. Specifically, Blankenship asked to increase the width of the easement by approximately 5 feet to include the entire driveway located on 2397 CTH D. She also requested that the easement be increased in length to allow vehicle access to the shed located on her property. Currently there are issues with Mr. Alwin blocking the driveway to her shed with personal belongings or vehicles. The committee discussed Ms. Blankenship’s request in closed session.

The committee decided to consider agenda item #12 prior to convening into closed session.

12. Discussion and possible action on foreclosing on tax delinquent properties. Richard Schulze from Richar Enterprises, LLC stated he was the owner of parcel #141-0715-0731-004 in Johnson Creek that is on the tax foreclosure list. Schulze stated he owned the property for 19 years and has never had an offer. He stated that the Village of Johnson Creek has enacted ordinances that made it difficult for him to sell the property. Schulze asked the committee if it would approve accepting the 2006 principal amount due for taxes in the amount of \$10,141 and remove this parcel from the 2016 tax foreclosure list. The committee noted that the delinquent taxes and interest on the property were \$211,999. The committee discussed this item in closed session.

10. Convene in closed session pursuant to section 19.85 (1)(e) deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons required a closed session, for the purpose of discussion and possible action on the disposition of foreclosed properties setting minimum bids for the sale of foreclosed properties and considering offer to purchase on foreclosed properties. Roll call was taken with all voting to convene in closed session. Discussion was held in closed session.

11. Reconvene in open session. A motion was made by Jaeckel/Rinard to reconvene in open session. The motion passed 5-0.

Jones stated that the offer made by Richard Schulze to pay a portion of outstanding taxes on parcel number 141-0715-0731-004 owned by Richar Enterprises, LLC in exchange for removing the parcel from the 2016 tax foreclosure list was not be accepted. The committee decided to take no action and allow the foreclosure process to continue.

The committee discussed the request to increase the length and width of the existing easement on 2397 CTH D as requested by Theresa Blankenship. A motion was made by Jones/Jaekel to grant the enlarged easement that had been requested. The motion passed 5-0.

12. Review of the financial statements and department update for July 2016-Finance Department. Lamers stated there is nothing unusual and should be in line with the budget.

13. Review of the financial statements and department update for July 2016-Treasurer Department. Lamers stated that interest on taxes is lower than anticipated. Currently, it will be about \$165,000 below the estimated budget at the end of the year. Regular interest on investments is about \$87,000 above budgeted revenue at the end of the year. Fair market adjustment currently is at \$12,340 which is adjusted monthly. With the Tax deeds there is a \$65,000 gain on sale on foreclosed properties but with the sale of the Sullivan property it will drop currently to \$48,000.

14. Review of the financial statements and department update for July 2016-Child Support Department. Nothing unusual noted. Revenue comes in quarterly which will result in revenue usually being different than budget estimates.

15. Discussion of funding for projects related to the new Highway Facilities or sale of old Highway Facilities. Wehmeier stated that the Town of Lake Mills was interested in the Lake Mills Satellite shop property. There was also interest from the City of Lake Mills and other interested parties for this property. There were three buildings sold at auction at the old highway shop including one building and 2 salt sheds. WDOT approved the moving of the circus tent salt shed to

the Concord area with 50/50 split on cost. The 2 new satellite shops are still being discussed and reviewed yet.

- 16. Discussion on 2016 projections of budget vs. actual.** Lamers stated as noted with the Treasurer, the reduction in interest on property taxes is a concern. Clerk of Courts for court reimbursement expenditures are above budget at approximately \$50,000. MIS may be a concern with the additional consultant fees, staff will continue to monitor. Sheriff is currently projected to be over budget with the majority being from the Jail. The other expense that is causing the Sheriff to go over is Worker's Comp claims. There needs to be a conversation on what has to be shifted from the Jail Assessment fund to the Jail business unit. Wehmeier stated that the Fair Week numbers are being looked at and there will be a loss for fair week. He stated that there will probably be a loss for the Fair Park also.
- 17. Update on 2017 budget.** Wehmeier stated that the health insurance rates came in much better than the estimated 7% increase. Rates came in at around 2% with some plans lower than currently. In the 2017 recommended budget, the contribution to health insurance by the county will not change and with that a COLA is being looked at of .75% starting in January and .75% starting in July to bring employees closer to the market. He stated there are still budget items being reviewed and discussed.
- 18. Update on contingency fund balance.** Lamers directed the Finance Committee to the schedule showing the current balance of 2016 general contingency of \$383,464, however there is the possible approval of \$12,000 for the Sheriff's Department for a server for the body cameras. The vested benefits balance is \$280,000.
- 19. Set future meeting schedule, next meeting date, and possible agenda items.** The next meeting is scheduled for September 19, 2016 which is the budget meeting. Discussion took place on the budget amendment meeting and the timeline. It was discussed to have it on November 10, 2016 with the regular meeting. The recommended budget would be passed out to the County Board on October 11, 2016 with the deadline for budget amendments being November 7, 2016 at 4:00 pm.
- 20. Payment of Invoices-**After review of the invoices, a motion was made by Hanneman/Jaeckel to approve the payment of invoices totaling \$323,593.74 for the main review and \$2,057,179.90 for the other payments, p-cards and payroll deductions. The motion passed 5-0.
- 21. Adjourn** – A motion was made by Hanneman/Jaeckel to adjourn at 10:14 a.m. The motion passed 5-0.

Respectfully submitted,

Tim Smith
Finance Committee
Jefferson County
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