

Jefferson County
Finance Committee Minutes
September 15, 2017

Committee members: Jones, Richard (Chair)
Hanneman, Jennifer, (Vice Chair)
Kutz, Russell (Secretary)
Rinard, Amy
Jaeckel, George

1. **Call to Order** – Jones called the meeting to order at 9:00 a.m.
2. **Roll Call (establish a quorum)** - All committee members were present. Staff members present were Ben Wehmeier, Marc DeVries and Tammy Worzalla. Others present were Alexa Zoellner from the Jefferson Daily Union.
3. **Certification of compliance with the Open Meetings Law** – Ben Wehmeier certified that the meeting was in compliance of the Open Meetings Law for the State of Wisconsin.
4. **Approval of the agenda** – No changes to the agenda were requested.
5. **Approval of Finance Committee minutes for August 10, 2017** – A motion was made by Rinard/Jaeckel to approve the August 10, 2017 minutes. The motion passed 5-0.
6. **Communications** – None.
7. **Public Comment**- None.
8. **Budget hearings for 2017** – 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 Ben Wehmeier, (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. **Organization and possible updates to any department budget.** None
 - b. **Outstanding Department Budgets**-None
 - c. **General Revenues**
 - i. Ben Wehmeier/Marc DeVries
 - ii. No additional motions/information
 - iii. Motion was made by Jones/Jaeckel to approve the General Revenue and Expenditure with a tax levy reduction of \$ 7,598,380 which may be adjusted with the levy limit calculation. Motion passed 5-0.
 - iv. No additional motion
 - d. **Fee Schedule**
 - i. Ben Wehmeier/Marc DeVries
 - ii. No additional motions/information
 - iii. Discussion took place on the change to the fee schedule.

- iv. A motion was made by Jaeckel/Hanneman to approve the changes in the fee schedule as presented. The motion passed 5-0.
 - e. Debt Service**
 - i. Ben Wehmeier/Marc DeVries
 - ii. No additional motions/information
 - iii. A motion was made by Rinard/Hanneman to approve the tax levy of \$1,134,018. Motion passed 5-0.
 - iv. No additional motion
 - f. Capital Projects**
 - i. Marc DeVries/Ben Wehmeier
 - ii. No additional motions/information
 - iii. None
 - iv. No additional motion
 - g. Fund Balance Policy**
 - i. Ben Wehmeier/Marc DeVries
 - ii. No additional information
 - iii. No additional motion/information.
 - iv. Motion passed 5-0.
 - h. Set Tax Levy for 2018**
 - i. Motion made by Jones/Hanneman to approve the following:
 - ii. I. Set the total tax levy at \$29,325,605 with a breakdown of the tax levy at:
 - iii. 1. County-Wide (1992 statute definition- \$27,357,982 tax levy at a \$3.9882 mill rate for general operations and \$.1725 mill rate for debt service.
 - iv. Motion made by Jones/Jaeckel to approve the following:
 - 1. Health Department - \$842,691 tax levy
 - 2. Library System- \$1,124,932 tax levy
 - v. Motion passed 5-0
- 9. Discussion and possible action on Emergency Management 2017 carryover.** The Emergency Management Department requests a budget adjustment to reflect the 2017 carryover of \$163,688 and receipt of grant funds of \$986,312 to cover the cost of purchasing property under the Flood Mitigation Assistance Program. This resolution will require board action. No levy is required since the program is fully funded by grants. Motion by Rinard/Hanneman to refer is resolution to the County Board. Motion passed 5-0.
- 10. Discussion and possible action on payment procedures.** Wehmeier and DeVries discussed how the Munis system handles purchasing transactions and the potential impact on the process of approval of vouchers on the Finance Committee. Administration will invite Human Services and Highway Committees for a demonstration of the electronic payment processes at October's Finance Committee meeting. No action taken.
- 11. Discussion and possible action on contingency fund transfer for the replacement of the Parks chipper.** Wehmeier discussed the current condition of the Parks chipper. It is in need of repair and ultimate replacement. A \$15,000 transfer from contingency with repair the chipper. Motion by Hanneman/Jones to approve a transfer of up to \$15,000 to repair the Parks Department's chipper.
- 12. Review of the financial statements and department update for July 2017-Finance Department.** No action taken.
- 13. Review of the financial statements and department update for July 2017-Treasurer Department.** No action taken.
- 14. Review of the financial statements and department update for July 2017-Child Support Department.** No action taken.
- 15. Discussion on 2017 projections of budget vs. actual.** DeVries explained that departments as a whole are tracking nicely with budget. DeVries will commend the departments on their fiscal vigilance.

16. **Discussion and possible action on determining disposition of foreclosed properties, setting minimum bids for the sale of foreclosed properties and considering offers to purchase on foreclosed properties.** No action taken.
17. **Convene in closed session pursuant to section 19.85 (1)(e) Wis. Stats. for deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, for the purpose of discussion and possible action on setting minimum bids, selling and considering offers to purchase on tax foreclosed properties and other county owned properties. (10:34 a.m.)**
18. **Reconvene in open session** Motion by Jones/Jaeckel to reconvene in open session. Motion passed 5-0.
19. **Discussion and possible action on foreclosing on tax delinquent properties**
20. **Discussion and possible action of related to the new Highway Facilities and sale of old Highway Facilities** - no further discussion or action taken.
21. **Update on contingency fund balance.** DeVries directed the Finance Committee to the schedule showing the current balance of 2017 general contingency funds of \$440,112. The other contingency fund balance is \$8,000 and the vested benefits balance is \$290,000.
22. **Set future meeting schedule, next meeting date, and possible agenda items.** The next Finance Committee meeting is scheduled for Thursday, September 28th at 8:30 a.m. Possible agenda items include review of the 2018 budget.
23. **Payment of invoices** - After review of the invoices, a motion was made by Jones/Jaeckel to approve the payment of invoices totaling \$777,540.30 for the main review and \$2,365,368.19 for the other payments, p-cards, and payroll deductions. The motion passed 5-0.
24. **Adjourn** – A motion was made at 11:10 a.m. to adjourn by Hanneman/Rinard. The motion passed 5-0.

Respectfully submitted,

Russell Kutz
Finance Committee Secretary
Jefferson County
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