

Jefferson County  
Finance Committee Minutes  
November 9, 2017

Committee members: Jones, Richard (Chair) Kutz, Russell  
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. No other County Board members were present. Staff in attendance were Ben Wehmeier, Blair Ward, Marc DeVries, John Jensen, Connie Freeberg, and Barb Frank. There were no members of the public present.
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 October 12, 2017.** A motion was made by Jaeckel/Rinard to approve the October 12, 2017 minutes. The motion passed 5-0.
6. **Communications** – Barb Frank handed out a communication from T.E. Brennan regarding worker’s compensation insurance.
7. **Public Comments** – None.
8. **Discussion and possible action on 2018 Budget Amendments** – Ben Wehmeier presented the budget amendments that reflected changes in the budget that were not known at the time the Finance Committee approved it. There were two adjustments proposed: 1). An adjustment to reflect the elimination and creation of 2 positions in the Child Support department that resulted in a levy increase in that department of \$2,280. Total expenses increase by \$6,844 with the remainder funded by Federal grants. 2). An adjustment of \$18,000 to Health Insurance expense in the UW Extension office as a result of an employee that opted out of County health insurance during 2017 but chose family insurance for 2018. A motion was made by Rinard/Jaeckel to approve the Budget Adjustment #1. The motion passed 5-0. A motion was made by Kutz/Rinard to approve the Budget Adjustment #2. The motion passed 5-0.
9. **Discussion and possible action on re-authorization of self-insuring worker’s compensation liability** – Barb Frank explained that every three years the county re-authorizes its self-insurance for worker’s compensation. The Committee was presented with a sample resolution. Clerk Frank explained that the county’s current insurance consultant T.E. Brennan is working through the updated figures (see communication from T.E. Brennan). Jefferson County expects to continue to self-insure worker’s compensation based on preliminary estimates. A motion was made by Jaeckel/Kutz to forward the resolution to the Board with current cost estimates. The motion passed 5-0.
10. **Demonstration of Munis Purchasing and Accounts Payable processing and reporting** – Finance Director DeVries presented the Committee with examples of reports generated by Munis for their review. No action taken.

11. **Review of the financial statements and department update for September 2017-Finance Department.** DeVries stated overall Finance is tracking well with budget.
12. **Review of the financial statements and department update for September 2017-Treasurer Department.** DeVries stated that interest on taxes is higher than expected. Interest and dividends are also higher than budgeted, but the Treasurer's office continues to have a loss on its Fair Market Value Adjustment.
13. **Review of the financial statements and department update for September 2017-Child Support Department.** DeVries stated revenue comes in quarterly which will usually be off from budget estimates.
14. **Discussion on 2017 projections of budget vs. actual.** DeVries explained there were no areas of immediate concern.
15. **Update on contingency fund balance.** DeVries directed the Finance Committee to the schedule showing the current balance of 2017 general contingency funds of \$400,112. The other contingency fund balance is \$8,000 and the vested benefits balance is \$290,000.
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.** Discussion ensued regarding how to deal with outstanding utility bills and other charges assessed to tax foreclosed properties before and after the County takes title to tax delinquent properties. The Committee decided that outstanding utility bills from a municipality incurred prior to the county taking title should be placed on the property as a special charge. Corporation Counsel Ward informed the Committee that outstanding utility bills from private companies would be extinguished by operation of law when the county takes title to tax delinquent properties. The Committee agreed that all utility bills and other expenses associated with tax delinquent properties following the County taking title to the property would be paid by the County and not passed on to any subsequent buyer. County Treasurer Jensen then addressed the committee on selling county owned tax foreclosed agricultural land which is assessed below market value. Jensen recommended that in these situations, the county consider selling tax foreclosed agricultural land at fair market value. The Finance Committee agreed that it would decide whether to increase the minimum bid for tax foreclosed agricultural land on a case-by-case basis. No formal Committee action was 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.** The Committee voted to convene into closed session. Moved by Jones/Rinard to convene into closed session. Motion passed 5-0.
18. **Reconvene in open session.** The Committee voted to reconvene into open session. Moved by Jaeckel/Rinard to reconvene into open session. Motion passed 5-0. Supervisor Jones/Hanneman made a motion to put the Waterloo Highway Shop facility on the open bid list with the option to reject any low bids. Motion passed 5-0.

19. **Discussion and possible action on foreclosing on tax delinquent properties.** No action was taken.
20. **Discussion and possible action on date of January 2018 Finance Committee Meeting –** Wehmeier explained that he and Corporation Counsel Ward will both be out on January 11<sup>th</sup> due to military obligations when the Finance Committee is scheduled to meet. Because it is expected that there will be additional delinquent tax parcels to update the Committee on, Wehmeier and Ward should be present at the January meeting. The Committee discussed a date for the January meeting that would work better. The Committee decided to set the January meeting date to January 18 at 8:30 a.m.
21. **Discussion of funding for projects related to the new Highway Facilities and sale of old Highway Facilities.** Wehmeier discussed the progress on the new highway satellite shops. Construction is progressing with the goal to be completed by the end of the year or shortly after.
22. **Set future meeting schedule, next meeting date, and possible agenda items.** The next regular meeting was scheduled for Thursday December 14, 2017. Potential items for discussion are purchasing policy parameters.
23. **Out-of-State travel** - A motion was made by Hanneman/Rinard to approve out-of-state travel for Vickie Pratt. Motion passed 5-0.
24. **Payment of Invoices**-After review of the invoices, a motion was made by Jaeckel/Kutz to approve the payment of invoices totaling \$862,262.03 for the main review and \$2,060,523.37 for the other payments, p-cards, and payroll deductions. The motion passed 5-0.
25. **Adjourn** – A motion was made by Jaeckel/Rinard to adjourn at 10:15 a.m. The motion passed 5-0.

Respectfully submitted,

Russell Kutz  
Finance Committee  
Jefferson County  
/mad