

to sale. Motion passed 5-0. Nicole Higgins then addressed the Committee on the property owned by WTTN Homes, LLC in the City of Watertown. The Committee was informed that there are other properties owned by WTTN Homes, LLC and/or Todd Strauss who is the owner of WTTN Homes, LLC, that are delinquent in property taxes. The Committee discussed the Jefferson County Real Estate Tax Foreclosure Policy that allows the Finance Committee to reject any bid or refuse to sell any tax delinquent parcel of property to anyone who has delinquent real estate taxes owing to Jefferson County or who has any ownership interest in a company or corporation that has delinquent real estate taxes owing to Jefferson County. The Committee discussed this request to purchase in closed session. Amanda Eddy then addressed the Committee requesting to repurchase a property formerly owned by her deceased mother which she and her child currently reside in. Ms. Eddy informed the Committee that she was in the process of contacting a lending institution to obtain funding to repurchase this property. The Committee discussed this request to repurchase in closed session. Bill Bublitz addressed the Committee on the property in Waterloo on Maple Drive. Mr. Bublitz expressed an interest in repurchasing this property. The Committee discussed this request to repurchase in closed session.

10. 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 by roll call. Motion passed 5-0.

11. Reconvene in open session. The Committee reconvened into open session following a motion by Mode/Rinard. Motion passed 5-0. Motion by Jones/Kutz to allow 10 business days for the repurchase of parcel #290-0813-0544-089 by Bill Bublitz. Motion passed 5-0. Motion by Jones/Mode to deny the repurchase of parcel #291-0815-0424-096 by WTTN Homes, LLC/ Todd Strauss unless all of the delinquent taxes owed by this taxpayer are paid in full. Motion passed 5-0. Motion by Jones/Braughler to allow 60 business days for the repurchase of parcel #241-0611-1111-020 to Amanda Eddy based on her representation to the Committee that she is in the process of securing a loan. Motion passed 5-0. Motion by Jones/Braughler to allow the repurchase of parcel #020-0814-1811-043 to Brent and Jennifer Stevens, provided any zoning violations are resolved prior to sale. Payment in full has been deposited with the Treasurer. Motion passed 5-0. Motion by Jones/Rinard to allow 60 business days for the repurchase of parcel #291-0815-0413-095 by Tammy Beaudin. Motion passed 5-0. Motion made by Jones/Kutz to deny the request of the former owner of parcel #010-0515-0333-000, Alan and Virginia Kreger, to extend the period for paying off the delinquent taxes for up to 45 days, but to allow them to remain on the property as renters until the bid opening on the property on March 5th, 2018 unless they settle the outstanding liability by certified check before March 5th. Motion passed 5-0.

12. Discussion on Purchasing Ordinance – Finance Director DeVries explained that the Purchasing Ordinance has been completely rewritten and that he recommends an ordinance that repeals the prior ordinance and replaces it with the proposed new ordinance. The draft was released this week to members of the ad hoc committee that was formed by County Administration to review the current purchasing ordinance. The ordinance was rewritten to correspond with the suggested parameters that were distributed at the last Finance Committee meeting. DeVries recommended distributing the proposed ordinance to all Department Heads after the Finance Committee meeting. The Committee directed the Finance Director to distribute the proposed ordinance to the Department Heads. Action is planned for the next Finance Committee meeting after allowing feedback from stakeholders and making any necessary adjustments to the language. The County Administrator plans to take the new ordinance to the March board meeting for approval. No action taken.

- 13. Discussion and possible action on Budget Amendment and Adjustment Policy - DeVries** discussed the policy and proposed changes including language about the intended purpose of the policy, a section on definitions of key policy terms, and additional language clarifying the various levels of approval and additional authority of the County Administrator to transfer amounts up to \$25,000 between departments in a budgetary function as defined by the Wisconsin Department of Revenue in its County Chart of Accounts. Moved by Rinard/Kutz to recommend passage of a resolution amending the Budget Amendment and Adjustment Policy to the Board of Supervisors. Motion passed 5-0.
- 14. Discussion and possible action on 2019 Budget Calendar.** County Administrator Wehmeier explained the changes between this budget calendar and the calendar for 2018. The position description questionnaires were distributed to all employees already, with interviews commencing last week and currently ongoing. Added to the calendar were meetings with the Chairs of the standing committees to explain the budget outlook for 2019 as well as a possible preliminary public budget hearing. These changes are intended to solicit feedback from stakeholders beyond the County departments on budget priorities prior to the budget being presented to the Finance Committee. No action taken.
- 15. Discussion and possible action on out-of-state travel – County Administrator.** Wehmeier explained that he was offered an opportunity to attend the AGRIP Governance and Leadership conference by WMMIC. WMMIC will fully fund the conference. Motion by Mode/Kutz to approve the out-of-state travel. Motion passed 5-0.
- 16. 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 by roll call. Motion passed 5-0.
- 17. Reconvene in open session.** Motion to reconvene into open session by Mode/Rinard. Motion passed 5-0. Amy Rinard left the meeting at 11:35.
- 18. Review of the financial statements and department update for December 2017-Finance Department –** DeVries explained that overall the Finance Department would come in under budget for 2017. Finance will be requesting a carryover for the Munis project. Finance is monitoring the contract with Tyler closely.
- 19. Review of the financial statements and department update for December 2017-Finance Department -** DeVries stated that interest on delinquent taxes and investment interest and dividends are significantly higher than budgeted, outstripping the loss on its Fair Market Value Adjustment. Expenses are tracking nicely.
- 20. Review of the financial statements and department update for December 2017-Child Support Department.** DeVries stated revenue accruals have been recorded and that total revenues are under budget but that is because total expenditures are also under budget. Overall results are favorable and Child Support Director Jensen has done a commendable job monitoring her financial position.
- 21. Discussion 2017 projections of budget vs. actual.** DeVries stated that most of the year end closing entries have been posted and that Finance is now at a point where they are preparing for the annual

audit. DeVries shared a report generated from Munis with the Committee illustrating why he thinks that overall the year end results will be favorable.

- 22. Update on contingency fund balance.** DeVries directed the Finance Committee to the schedule showing the current balance of 2017 general contingency funds is \$340,112. The other contingency fund balance is \$8,000 and the vested benefits balance is \$290,000. The current balance of 2018 general contingency funds is \$440,000. The other contingency fund balance is \$187,585 and the vested benefits balance is \$290,000.
- 23. 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.
- 24. Set future meeting schedule, next meeting date, and possible agenda items.** The next regular meeting was scheduled for Thursday March 8, 2018. Potential items for discussion are purchasing policy and capital asset/inventory policy.
- 25. Payment of Invoices-**After review of the invoices, a motion was made by Jones/Mode to approve the payment of invoices totaling \$3,887,747.03. The motion passed 4-0.
- 26. Adjourn** – A motion was made by Mode/Kutz to adjourn at 12:07 p.m. The motion passed 4-0.

Respectfully submitted,

Russell Kutz
Finance Committee
Jefferson County
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