

Jefferson County
Finance Committee Minutes
October 8, 2019

Committee members: Jones, Richard (Chair) Kutz, Russell (Secretary)
Schroeder, James Nelan, Conor
Jaeckel, George (Vice Chair)

1. **Call to order** – Richard Jones called the meeting to order at 5:00 p.m.
2. **Roll call (establish a quorum)** – Finance Committee members present were Richard Jones, George Jaeckel, Russel Kutz, Conor Nelan and James Braughler for Amy Rinard, who was excused. Other County Board members present were James Schroeder. Staff in attendance were County Administrator, Ben Wehmeier; Finance Director, Marc DeVries; Assistant Finance Director, Tammy Worzalla; and Corporation Counsel, Blair Ward. There were no members of the public present.
3. **Certification of compliance with the Open Meetings Law** – County Administrator Wehmeier certified compliance with the Open Meetings Law.
4. **Approval of the agenda** – The agenda was approved.
5. **Approval of Finance Committee minutes for September 10, September 16, September 18, September 19, and September 20, 2019.** A motion was made by Jaeckel/Nelan to approve the minutes for September 10, September 16, September 18, September 19, and September 20, 2019. The motion passed 5-0.
6. **Communications** – None.
7. **Public Comment** – None.
8. **Discussion and possible action on claims against Jefferson County** – County Administrator Wehmeier explained the claims filed against Jefferson County. The County's insurance provider, WMMIC, has recommended denying the claims. Motion by Jaeckel/Nelan to recommend to the Board of Supervisors to deny the claims filed against Jefferson County by Gary Lex and Melissa Mason. The motion passed 5-0.
9. **Discussion on deferred compensation (Section 457b) plan** – Finance Director DeVries explained that Human Resources and Finance were examining alternatives to our current Section 457b plans with Nationwide and WDC. Analysis is ongoing and Jefferson County has identified two potential alternatives. There are marked differences between the alternatives and as a result Terri Palm, Human Resources Director, has drafted a survey to assess what the stakeholders' values are to assist with making a final determination. No action taken.
10. **Discussion and possible action on 2020 capital budget and financing plans** – Wehmeier explained that our Ehlers, the County's bond consultant, had run various debt scenarios based on a total annual debt service levies of \$1.5 million and \$1.75 million, including the current outstanding bond issue. The County's current mill rate for debt service is approximately 0.16 mills. The maximum mill rate for a \$1.75 million bond issue would be 0.23 mills for an overall increase above the current mill

rate of 0.07 mills. This equates to \$7 for every \$100,000 of assessed value. The evaluation of proposals for 911 infrastructure upgrades is still in process, so the information presented to the Committee requires no action. No action was taken.

11. Discussion and action 2020 Department Budgets

- a. Human Services – estimated levy amount \$9,232,513. Motion by Jaeckel/Nelan to approve the 2020 Human Services budget. The motion passed 5-0.
- b. Administration – estimated levy amount \$406,536. Motion by Braughler/Nelan to approve the 2020 Administration budget. The motion passed 5-0.
- c. General Revenue and Expenditures - estimated levy savings \$7,849,171. Motion by Jones/Jaeckel to approve the General Revenue and Expenditures budget. The motion passed 5-0.

12. Discussion and possible action on timeline for Board of Supervisors' proposed 2020 budget amendment process – County Administrator Wehmeier outlined the process for requesting budget amendments for the 2020 budget. Motion by Jones/Jaeckel approve the budget amendment process as submitted. The motion passed 5-0.

13. Discussion and possible action on Establishing Countywide Levy and Fees for 2020 – Finance Director DeVries distributed an updated resolution that clarified the county-wide and non county-wide portions of the levy and reconciled the totals to the presentation of the budget by function. Motion by Nelan/Kutz to approve the resolution and forward to the Board of Supervisors. The motion passed 5-0.

14. 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 – Corporation Counsel Ward updated the Committee on the status of foreclosed properties.

15. 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 and pursuant to section 19.85 (1)(g) Wis. Stats. to confer with legal counsel concerning strategy to be adopted by Jefferson County with respect to litigation in which it is or is likely to become involved for the purpose of discussion and possible action on claims against Jefferson County – The Committee did not convene in closed session.

16. Reconvene in open session for action on closed session items if necessary – The Committee did not convene in closed session.

17. Review of the financial statements and department update for August 2019-Finance Department – No action taken.

18. Review of the financial statements and department update for August 2019-Treasurers Department – No action taken.

- 19. Review of the financial statements and department update for August 2019-Child Support Department** - No action taken.
- 20. Discussion 2019 projections of budget vs. actual.** No action taken.
- 21. Update on contingency fund balance** - The current balance of 2019 general contingency funds before any action taken at the current meeting is \$65,975. The other contingency fund balance is \$279,175 and the vested benefits balance is \$290,000.
- 22. Discussion of funding for projects related to the new Highway Facilities and sale of old Highway Facilities.** Wehmeier updated the Committee on the progress of the old highway site.
- 23. Set future meeting schedule, next meeting date, and possible agenda items** – The next meeting is scheduled for November 7, 2019. Future agenda items will include potential budget adjustments and 457b.
- 24. Review of Invoices** - After review of the invoices, a motion was made by Jones/Jaeckel to approve the payment of invoices totaling \$4,640,687.14. The motion passed 5-0.
- 25. Adjourn** – A motion was made by Jaeckel/Kutz to adjourn at 6:45 p.m. The motion passed 5-0.

Respectfully submitted,

Russell Kutz, Secretary
Finance Committee
Jefferson County
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