

negotiations made it difficult to accept the estimates proposed by Forward Analytics. The 2021 budget was built on a conservative sales tax estimate that would be monitored closely throughout the year and adjusted upward if necessary to accomplish goals like implementing steps back into the compensation system, addressing unfunded public health demands, and filling/restructuring positions that were unfunded in the 2021 budget. Wehmeier recounted that the Finance Committee had tasked him with finding a way to fund the Water Resource Management position and that increasing the sales tax estimate was a potential way of filling that position if the Committee wished to do so. No action was taken.

- 10. Discussion and possible action on Flood Mitigation Program matching funds** – Wehmeier explained that due to the cost restraints implemented early during the COVID crisis, and subsequent receipt of CARES funding relief, along with better than expected sales tax collections, the County is expecting to have a better year than what was forecasted at the beginning of the crisis. If trends continue through the end of the year there could be potential carryover from the 2020 results to apply as matching funds to the Flood Mitigation grants. Motion by Jaeckel/Rinard to accept the grants and use carryover funds as grant match to maximize potential funding, with the condition that a policy for end use of the land purchased is developed. The motion passed 5-0.
- 11. Discussion and possible action on funding reserve for Public Health in 2021 budget** - Wehmeier explained to the Committee that the County Health Department is estimating to spend approximately \$1 million on COVID response related activities during 2020. This year, the CARES Act has provided all funding for these activities. The County will receive an additional \$436,000 for 2021-2022 to continue these activities. There is some concern that this may not be enough and also that additional demands may be placed upon local health department agencies when a vaccine is approved for administration. Jefferson County has reserved \$105,960 in Other Contingency to assist in with any future unfunded costs related to COVID response. Motion by Rinard/Jaekel to approve \$105,960 in Other Contingency budget line for COVID response in the 2021 budget. The motion passed 5-0.
- 12. Discussion and possible action on Water Resource Management Specialist position in Land and Water Conservation Department** – Wehmeier recalled to the Committee that the Water Resource Management Specialist position was unfunded to give administration time to study it and align it with policy coming through the comprehensive plan and make any corresponding compensation adjustments. At the last Finance Committee meeting the Committee had tasked the County Administrator with finding a way to fund the position immediately. In an earlier agenda item, it was mentioned that sales tax could be a potential funding source. There is also a DNR grant available in the amount of \$13,000 to assist with funding the position. Motion by Nelan/Kutz to approve an increase in the sales tax budget line of \$49,097 to fund the position at .5 FTE with full benefits to satisfy the immediate needs of the position and restructure the position based on the needs of the comprehensive plan and sustainability of funding. The motion passed 4-1 with Jaeckel dissenting.
- 13. Discussion and possible action on Management Analyst/Public Relations/Public Information Officer in Administration Department** – No action was taken.
- 14. Discussion and possible action on allocation of funds in 2021 budget for department restructure** – Supervisor Martin was recognized by the Chair and commented that she believed that the discussion on department restructure was premature since the Board of Supervisors had not yet

approved a department restructure. Wehmeier explained that the item was added to the agenda as a reminder that several other positions are also unfilled in order to allow time for the Board and Administration to process the comprehensive plan, determine which functional skill sets and facility improvements are needed to execute the plan, and leave some availability for funding in the budget as well as study other sustainable funding sources for execution. No action was taken.

- 15. Discussion and possible action on approval of 2021 department budgets** – DeVries explained that due to the addition of a county-wide 1% COLA increase after the budget hearings were completed, all department budgets have been re-engineered and should be approved by the Committee prior to Board action. A summary sheet of each departments’ budget was provided in the agenda package. Instead of voting on each individual department as was done in the budget hearings, DeVries suggested that the Committee vote on all departments’ revised budgets with one motion. Motion by Rinard/Jaeckel to approve all departments’ budgets as presented in the agenda package. The motion passed 5-0.
- 16. Discussion and possible action on setting the 2021 tax levy** – DeVries explained that the changes to the budget previously discussed had caused a shift in allocation between the Countywide and non-Countywide levies. The levy amounts and corresponding mill rates were included in the revised budget resolutions in the Committee agenda packages. Motion by Jones/Jaeckel to approve the resolutions and forward to the Board of Supervisors. The motion passed 5-0.
- 17. Discussion and possible action on CARES fund update** – DeVries explained that the next reporting period was opening the following week and the Finance personnel were working hard to identify and report the next round of expenditures. At this time there is nothing to report. There will be more information to report to the Committee at the next meeting. No action taken.
- 18. Discussion and possible action on amendment of the Real Estate Tax Foreclosure Policy** – Treasurer Jensen and Corporation Counsel Ward discussed potential changes to the policy including the appraised amount for the first advertised bid after foreclosure, increasing fees associated with settlement, and language requiring the Sheriff’s Office to serve the property owner with notice of foreclosure prior to taking judgment. The Committee directed the Treasurer’s office to work with Corporation Counsel on revised language to propose to the Committee for consideration. No action was taken.
- 19. 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 was taken.
- 20. 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** – Motion by Jones/Jaeckel to convene into closed session. The Committee voted by roll call to convene into closed session. The motion passed 5-0.

- 21. Reconvene in open session for action on closed session items if necessary** – Motion by Jones/Jaeckel to convene into open session. The motion passed 5-0. Motion by Jones/Rinard to approve sale of property back to Mike Mittelstadt for the full amount of taxes, interest, penalties and associated fees. The motion passed 5-0. Motion by Jones/Jaeckel to approve sale of one lot of tax foreclosure property to Jellystone Park and directed Corporation Counsel to work with Shelly Skildom on determining associated fees related to the sale. The motion passed 5-0. The Committee also advised the County Administrator to negotiate with an interested buyer on the Lamp Road property, advertise the property in the Town of Milford, advertise the property on South Monroe in Waterloo, run plates on the cars in the parking lot of the property on County Highway A and notify owners to remove them, advertise the property on Union Street in Johnson Creek and advertise the property formerly known as the Ice Pump in Jefferson.
- 22. Discussion and possible action on 2020 projections of budget vs. actual revenues and expenditures** – DeVries reviewed the unadjusted September 30 results and comparison to prior years at September 30, noting that current trends are favorable and if continued, Jefferson County will end the year in a stronger position than previously anticipated. No action was taken.
- 23. Review of the financial statements and department update for August 2020 - Finance Department** – No action taken.
- 24. Review of the financial statements and department update for August 2020 - Treasurers Department** – No action taken.
- 25. Review of the financial statements and department update for August 2020 - Child Support Department** - No action taken.
- 26. Update on contingency fund balance** - The balance of the 2020 contingency funds is \$529,534. There are currently no contingency funds budgeted in the other contingency line, and the vested benefits balance is \$300,000.
- 27. 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.
- 28. Set future meeting schedule, next meeting date, and possible agenda items** – The next meeting is scheduled for November 5, 2020 at 8:30 a.m. Potential agenda items include a report on the CARES purchases and expenditures to date, amendment of the Real Estate Tax Foreclosure Policy, and Supervisor budget amendments.
- 29. Review of Invoices** - After review of the invoices, a motion was made by Jaeckel/Nelan to approve the payment of invoices totaling \$3,867,382.34. The motion passed 5-0.
- 30. Adjourn** – A motion was made by Jones/Kutz to adjourn at 11:34 a.m. The motion passed 5-0.

Respectfully submitted,

Russell Kutz, Secretary

Finance Committee
Jefferson County
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