

Jefferson County
Finance Committee Minutes
November 6, 2015

Committee members: Braughler, James B (Vice Chair) Poulson, Blane
Hanneman, Jennifer (Secretary) Schroeder, Jim (Absent)
Jones, Richard C. (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 except for Jim Schroeder. Other County Board members present were Augie Tietz and George Jaeckel. Staff in attendance was Ben Wehmeier, Tammy Worzalla, Blair Ward, Joe Nehmer, John Jensen, Barb Frank, Genevieve Coady, Connie Freeberg and Brian Lamers. Others present were; Alexa Zoellner from the Jefferson Daily Union, Mo Hansen, City of Waterloo, John David, City of Watertown, Patrick Cannon, Whitewater CDA and Jacob Maas, City of Watertown. Public in attendance was Brent Alwin and Rossella Kalonski.
3. **Certification of compliance with the Open Meetings Law** – Wehmeier certified that notice of the meeting complied with the Open Meetings Law.
4. **Approval of the agenda**-Item #20 and #23 moved to after #9.
5. **Approval of Finance Committee minutes for October 8, 2015 and October 13, 2015.** A motion was made by Hanneman/Braughler to approve the October 8, 2015 and October 13, 2015 minutes. The motion passed 4-0.
6. **Communications** –Lamers stated he had passed out Budget Amendment #1 and a letter from the City of Watertown stating their interest in two of the foreclosed properties.
7. **Public Comments** – Allow public to talk during those items
8. **Discussion and possible action on out of state travel for UW Extension Department.**
Discussion took place and a motion was made by Hanneman/Poulson to approve the out of state travel for Sarah Torbert from the UW Extension department. The motion passed 4-0.
9. **Discussion and possible action on out of state travel for Human Services Department.**
Discussion took place and a motion was made by Hanneman/Poulson to approve the out of state travel for an employee to attend training in Indianapolis paid for by grant funding from the Human Services department. The motion passed 4-0.
10. **Review acquired real estate and determine parcels to sell and at what price RE: Foreclosure of Tax Liens from Rem 2014.** Lamers explained the spreadsheet that he put together for each property that has the fair market value, the appraised value, the taxes and interest owed on each property. Discussion took place on which properties would be offered to the municipalities. There was interest from the City of Watertown to purchase two of the properties. Discussion took place on the two properties that had been torn down by the municipalities which had special assessments on them which added up to a higher amount owed than the current fair market value on the properties. As a result, the County will probably experience a loss on those properties. There were two properties with potential

zoning violations that will also have to be addressed. After further discussion, a motion was made by Jones/Hanneman to sell all foreclosed tax delinquent properties as soon as possible. This recognizes that some properties are not able to be sold immediately because they are subject to the applicable waiting period for properties with a federal tax lien, or are properties with prospective sales to municipalities, or are properties which have been offered for sale to the former owner. These properties are to be sold as soon as authorized by law or upon expiration of any time period previously imposed by this committee or subsequently imposed by the County Administrator. The motion passed 4-0.

- 11. Discussion and possible action on granting the right to former owner to repurchase lands to which Jefferson County has taken title through delinquent tax enforcement collection, pursuant to Jefferson County Ordinance Number 2002-13 and State Statute section 75.35.** Lamers explained that the spreadsheet passed out includes the delinquent taxes and interest, 125% of 2014 taxes and any cost such as publication for a total repurchase price. Brent Alwin was invited for public comment where he spoke about his property and wanted the committee to allow him to buy his property back. A motion was made by Jones/Poulson to allow Brent Alwin 60 days, which would be January 5, 2016, to repurchase his two properties in accordance to Ordinance Number 2002-13 and State Statute section 75.35 for a total repurchase price of \$180,330.97. If the funds are not received by January 5, 2016, the process would start for the sale of the properties. The motion passed 4-0.
- 12. Discussion and possible action on Resolution disallowing the claims for the following: Julie Rasmussen; Kevin & Jean Smith.** Discussion took place and a motion was made by Poulson/Hanneman to disallow the claims; Julie Rasmussen, Kevin & Jean Smith. The motion passed 4-0.
- 13. Discussion and possible action on resolution to withdrawal from the Local Government Property Insurance Fund (LGPIF).** Wehmeier and Frank went through the 2 companies that the County received quotes for so far. The recommendation was to withdraw from LGPIF because of their current situation. Currently LGPIF has a negative balance of approximately \$8 million. Possible new Legislation is proposed to make up the negative balance to have a surplus of about \$3 million. This could possibly charge the current clients that are enrolled to make up that amount. A motion was made by Braughler/Hanneman to withdraw from the LGPIF and to go with the Municipal Property Insurance Company (MPIC) unless another quote comes in that the Administrator needs to discuss with the committee which would result in scheduling an additional Finance Committee meeting prior to the County Board meeting. The motion passed 4-0.
- 14. Review of the financial statements and department update for September 2015-Finance Department.** Lamers stated that there is really nothing out of the ordinary for the Finance Department.
- 15. Review of the financial statements and department update for September 2015-County Clerk Department.** Lamers stated that there is really nothing unusual on the County Clerks financial report.
- 16. Review of the financial statements and department update for September 2015-Treasurer Department.** Lamers stated that interest on taxes is higher than anticipated. Currently, it is at about \$64,000 above of the estimated budget. Regular interest on investments is about \$11,000 under budgeted revenue. Also noted was the fair market value adjustment of a positive \$74,000 which is adjusted monthly.

- 17. Review of the financial statements and department update for September 2015-Child Support Department.** Lamers stated nothing unusual noted, revenue is low because we usually only receive state payments quarterly.
- 18. Review of the September 2015 listing of investments.** Lamers stated he had put a sheet in the packet that shows a listing of the County's investments as of September 30, 2015.
- 19. Discussion and possible action on a budget amendment returning contingency funding from the Sheriff Department.** Lamers explained that the three projects at the Sheriff Department with the original contingency transfer has \$661,467 in funding and the current bids and expenditures should come to \$574,706 for a difference of \$86,761 that could be moved back to contingency since there was \$119,007 that came out of contingency earlier in the year. A motion was made by Braughler/Hanneman to do a budget amendment moving from Sheriff Capital back to the contingency fund in the amount of \$86,761. The motion passed 4-0.
- 20. Discussion and possible action on a budget amendment transferring contingency funds to the Economic Development Department.** Wehmeier explained the fund would be used for a feasibility study to look at creating more public/private partnerships. Currently, the JCEDC does not collect enough contributions to cover all the operating costs which is not sustainable. This will help determine what the model should look like in the future. Coady wants to look at a number of initiatives to support business and look at different organizational models. Currently, private companies can't come to the table. Mayor John David, Patrick Cannon, and Mo Hansen spoke on the issue in favor of this. Wehmeier also stated he received a letter from the City of Jefferson in support of this also. A motion was made by Braughler/Hanneman to transfer \$25,000 to the Economic Development fund. The motion passed 4-0.
- 21. Discussion of funding for projects related to the new Highway Facilities.** No real updates. Still working on planning for satellite facilities.
- 22. Discussion on 2015 projections of budget vs. actual.** Lamers stated at this point looking at September, there is nothing out of the ordinary to report except for the Medical Examiner will probably be over budget this year with autopsies, right now about \$6,000. In the Clerk of Courts office, current estimates for court reimbursements (BU 2410) revenues are down by approximately \$40,000 and expenditures are up by \$18,000 resulting in an overage of approximately \$58,000. The department is under budget in some of the other business units and should be fine at this point. Lamers also went through the spreadsheet that was in the packet for the Solid Waste-electronic pickup and the estimate that the reserve fund that is currently in there could potentially run out by 2018 if we continue to pay for electronic pickup. Currently, this is a topic with the Solid Waste Committee and being reviewed. The invoices weekly average about \$1,000.
- 23. Discussion on the 2016 Budget and Supervisors Amendments.** Jaeckel spoke about the amendment and stated that he very seldom sees people in Cold Springs Park. He felt the restroom was in great to good condition and didn't see the need for the upgrade. He also stated that he very seldom sees any vehicles at Pohlman Park. He could not see spending \$12,000 on paving the parking lot and the department should work with the public for donations. Jones asked what the levy change would be and Lamers stated the change to the mill rate would be .0044. Nehmer passed out pictures and noted that the current restroom

facility is not ADA accessible. It does not function well currently and showed what the new design would be like. Right now there is inadequate venting and cleaning is through the riser where the new one would be out the back. Nehmer also passed out pictures of the Pohlman park parking lot and talked about the cost to maintain gravel at the park. Tietz stated that the Parks Committee just toured parks and it is important that the bathrooms are ADA accessible, clean and kept up. He stated that the parking lot maintenance is an issue for cleanup, gravel and snowplowing. The Parks are the face of the County. Jaeckel stated this is a small park and with ADA requirements would it also require a paved path up to the restroom. He also stated that Traveler's Park is less than 5 miles away with better facilities. There is still maintenance on pavement including crack sealing. Poulson said we need to start looking at not taking free parks areas which require the County to take on the maintenance cost on these areas. He asked if there was a requirement to be ADA and it was noted that it is usually complaint driven. Jones agreed with the image of the parks and trust the Parks and Parks Committee to spend funds where needed. A motion was made by Jones/Hanneman to recommend denying the amendment the motion was tied 2-2 and will go to the County Board.

24. Update on contingency fund balance. Lamers directed the Finance Committee to the schedule showing the current balance of 2015 general contingency of \$328,249 but with the addition from the Sheriff of \$86,761 and the reduction of \$25,000 leaves a balance of \$390,010 however, there is a possible reduction of \$12,700 from MIS email retainage and the remnant portion of land for the realignment of County A with the Parks Department not to exceed \$34,122. The vested benefits balance of \$270,000

25. Set future meeting schedule, next meeting date, and possible agenda items – The next meeting is Monday, December 7, 2015 at 8:30 am which has been changed from the December 10th meeting. The agenda items will include an update on the Highway projects, projections of budget vs. actual and opening of bids for foreclosed properties.

26. Payment of Invoices-After review of the invoices, a motion was made by Hanneman/Poulson to approve the payment of invoices totaling \$307,705.31 for the main review and \$2,041,476.07 for the other payments, p-cards and payroll deductions. The motion passed 3-0.

James Braugher was excused during review of invoices for prior commitments.

27. Adjourn – A motion was made by Hanneman/Poulson to adjourn at 10:45 a.m. The motion passed 3-0.

Respectfully submitted,

Jennifer Hanneman
Finance Committee
Jefferson County
/bll