

Jefferson County
Finance Committee Minutes
April 13, 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. Staff in attendance were Ben Wehmeier, Blair Ward, Connie Freeberg, John Jensen, Carla Robinson and Tammy Worzalla. Members of the public present were Virginia Kreger.
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 March 9, 2017.** A motion was made by Jaeckel/Rinard to approve the March 9, 2017 minutes. The motion passed 4-0, Jones abstained.
6. **Communications** – None.
7. **Public Comments** – None.
8. **Discussion and possible action on approval of out of state travel to Alabama for a training session by the Department of Homeland Security for Diane Nelson at the Health Department.** Worzalla stated that Diane Nelson has applied for the Department of Homeland Security's Healthcare Leadership for Mass Casualty Incidents training session from August 27th to September 2nd. If accepted, all training, lodging, transportation and meals will be covered by the Department of Homeland Security. A motion was made by Jaeckel/Rinard to approve the out of state travel to Alabama for a training session by the DHS. The motion passed 5-0.
9. **Discussion and possible action on determining disposition of foreclosed properties, setting minimum bids for the sale of foreclosed properties and considering offer to purchase on foreclosed properties.** Worzalla stated all the highlighted properties were placed on the online auction site with a minimum bid equal to the unpaid taxes and interest on 3/31/17 with ending date 4/28/17. Virginia Kreger requested that the Finance Committee reinstate the previous agreement she had with the County to make monthly installments to pay the outstanding taxes and interest on her property. She is prepared to pay \$1,500 today, \$1,000 by 4/17/17, and \$500 every two weeks until November, of which it would switch to \$250 every two weeks. Her request will be discussed 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. A motion was made by Jaeckel/Hanneman to convene in closed session. Jones asked for a roll-call vote to go into closed session. The motion passed 5-0.

11. **Reconvene in open session.** A motion was made by Jaeckel/Hanneman to reconvene in open session. The motion passed 5-0.
12. **Discussion and possible action on foreclosing on tax delinquent properties.** A motion was made by Jones/Jaeckel to accept Virginia Kreger's payment of \$1,500 today, \$1,000 for 4/17, and starting May 1st and on the first business day of each month after until the balance has been paid, \$1,000 payment to go against the outstanding tax and interest balance plus an additional \$318 rent payment with the understanding that no grace period will be granted. Any payment not received by the said date will deem the agreement to be in default and listing the property for sale will commence. The motion was passed 5-0.
13. **Discussion and possible action on contingency fund transfer of \$30,000 for replacement of 30 Human Services' laptops and docking stations to have the old computers available for training of the new ERP system.** Wehmeier explained that Human Services has over 50 laptop computers that are 5 years or older. The useful life of a laptop is only 3 years. Administration would like to use the old laptops in the County Board Room for training with the County's new ERP system. The current computer training room only has 6 computers and the County needs to train over 200 employees. After discussion, a motion was made by Rinard/Hanneman to transfer \$30,000 from contingency for the replacement of 30 Human Services' laptops and docking stations. The motion passed 5-0.
14. **Discussion and possible action on contingency fund transfer of \$20,000 for Farm Technology Days.** Wehmeier explained that Resolution No. 2016-45 and the 2017 Budget recognized the possible need for \$20,000 to support Farm Technology Days, therefore the amount was set aside in the contingency fund if needed. A motion was made by Jaeckel/Rinard to approve the contingency fund transfer of \$20,000 for Farm Technology Days. The motion passed 5-0.
15. **Discussion and possible action on contingency fund transfer of \$10,000 for an architectural study of the judicial parking lot.** Wehmeier explained that the US Marshall's Office did not approve the County's plan for the judges parking security in the main courthouse parking lot. To develop a plan that may better secure the safety of the judges, the County is in need of expert advice. A motion was made by Rinard/Jaeckel to approve the contingency fund transfer of \$10,000 for an architectural study of the judicial parking. The motion passed 5-0.
16. **Discussion and possible action on amending Ordinance No. 2008-12 regarding bill payment procedures.** Wehmeier and Worzalla reviewed with the Finance Committee the bill payment procedures now that the County's new financial system will be in place soon. The internal processes will be changing to aid the County to be more efficient and timely with its bill payments. The review of the bills will be done internally in the system on various levels and without approval at all levels, payments will not be made. Given this new paperless environment and process change, many Counties and Municipalities are shifting to seeing a list of payments made over the past month and having a computer available for County Supervisors to see the details of any of those payments. This would be a change Countywide, not just for this Committee. Staff will work on drafting changes to this Ordinance with the Finance Committee in the near future which, if approved, would be forwarded to the County Board. No action was taken.
17. **Review of the financial statements and department update for February 2017-Finance Department.** Worzalla stated that every month there will be line items for all departments that

have high percentages of the budget spent. This is due to some of the departments getting charged in that account all at once or a one-time purchase of an item in the beginning of the year. The FSA contributions are at 100% which is charged in the beginning of the year. The computer support is at 83.55% which is due to software maintenance contracts that are charged in January for the whole year.

- 18. Review of the financial statements and department update for February 2017-Treasurer Department.** Worzalla stated that membership dues are at 100% because they were paid in full at the beginning of the year. Publication of legal notices is higher due to the foreclosures on tax delinquent properties. Managed forest is at -41.54%. This should have been a credit of \$2,500 in the budget, therefore it will be off all year. DNR PILT (payments in lieu of tax) is at 71.19% since most of this income is received within the first few months of the year. Interest is tracking fine, but the Treasurer's office continues to have a loss on its Fair Market Value Adjustment.
- 19. Review of the financial statements and department update for February 2017-Child Support Department.** Worzalla stated there are basically the same issues as with the other departments with some of the expenditures getting paid in the beginning of the year. The advertising expense is higher due to hiring a legal assistant. Revenue comes in quarterly which will usually be off from budget estimates.
- 20. Discussion on 2017 projections of budget vs. actual.** Worzalla stated it is fairly early in the year for projections with just closing 2016 and starting to get 2017 where it should be at this point. The only thing she is aware of is the Sheriff's department needed to return approximately \$3,500 to the IRS for the 2016 propane credit due to a change in the calculation which started in 2016. Since 2016 is closed, this will be charged in 2017.
- 21. Discussion of funding for projects related to the new Highway Facilities and sale of old Highway Facilities.** Wehmeier stated all buildings at the old Highway Shop have been torn down and most of the work on that property is nearing the end. No action was taken.
- 22. Discussion and possible action to amend the Highway Satellite Facilities project budget.** Wehmeier stated that the County received revised bids for the construction of the Highway Satellite Facilities and the total bid price for the two satellite shops amounts to \$1,590,084. \$1,000,000 was allocated for the construction of the two new satellite facilities as part of the new highway facility project. \$200,000 will be paid from funds remaining from the amount allocated for the demolition of the old highway facility. The remaining \$400,000 will be transferred from the Highway Department Building and Grounds Fund. Any proceeds from the sale of existing satellite facilities will be deposited into the Capital Projects Funds and will be available to the County Board for future use. A motion was made by Jaeckel/Hanneman to recommend approval to the County Board. The motion passed 4-1, with the no vote from Rinard.
- 23. Update on contingency fund balance.** Worzalla directed the Finance Committee to the schedule showing the current balance of 2017 general contingency funds of \$496,482. With the approval of agenda items #13 & #15 totaling \$40,000, general contingency funds will be reduced to \$456,482. There is also another contingency expense that was set aside for UW-Extension of \$28,000 which after approval of agenda item #14, the balance will be reduced to \$8,000. The vested benefits balance remains at \$290,000.
- 24. Set future meeting schedule, next meeting date, and possible agenda items.** The next regular meeting is May 11, 2017. Agenda items will include foreclosed properties, update on the Highway

Shop projects and budget to actual projections.

- 25. Payment of Invoices-**After review of the invoices, a motion was made by Hanneman/Jaeckel to approve the payment of invoices totaling \$798,633.75 for the main review and \$3,184,264.95 for the other payments, p-cards, and payroll deductions. The motion passed 5-0.
- 26. Adjourn** – A motion was made by Hanneman/Rinard to adjourn at 10:31 a.m. The motion passed 5-0.

Respectfully submitted,

Russell Kutz
Finance Committee
Jefferson County
/tlw