

**Jefferson County
Finance Committee Minutes
May 14, 2020**

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

1. **Call to order** – Finance Director Marc DeVries called the meeting to order at 8:30 a.m.
2. **Roll call (establish a quorum)** – Finance Committee members present were Richard Jones, George Jaeckel, Russell Kutz, Conor Nelan and Amy Rinard. Staff in attendance were County Administrator, Ben Wehmeier; Finance Director, Marc DeVries; Assistant Finance Director, Tammy Worzalla; Human Resources Director Terri Palm, County Treasurer John Jensen, and Assistant Corporation Counsel Yelena Zarwell. There were no members of the public present.
3. **Certification of compliance with the Open Meetings Law** – Finance Director DeVries certified compliance with the Open Meetings Law.
4. **Election of Committee Officers** – Motion by Jaeckel/Rinard to elect Richard Jones as Committee Chair. The motion passed 5-0. Motion by Jones/Nelan to elect George Jaeckel as Committee Vice-Chair. The motion passed 5-0. Motion by Rinard/Jaeckel to elect Russel Kutz as Committee Secretary. The motion passed 5-0.
5. **Approval of the agenda** – The agenda was approved.
6. **Approval of Joint Executive/Finance Committee minutes for April 16, 2020** - A motion was made by Jaeckel/Nelan to approve the minutes for April 16, 2020. The motion passed 5-0.
7. **Communications** – None.
8. **Public Comment** – None.
9. **Discussion and possible action on waiver of penalties and interest on delinquent taxes due after February 1, 2020 through October 1, 2020** – County Administrator Wehmeier explained that the State has passed legislation allowing municipalities to waive penalties and interest on delinquent taxes due after February 1, 2020 through October 1, 2020. In order for the municipalities to participate in this, the County that they reside in must pass an enabling resolution that defines the nature of hardship that a taxpayer must claim in order to qualify for exemption. Each municipality would then have the option to waive the penalties and interest, and extend the due date for their final installments. This legislation also amends the terms of the tax settlements by only requiring the County to settle on what has been paid in during the August settlement with the full remaining settlement that normally would occur in August being postponed to September 20, 2020. Wehmeier has polled the municipalities within Jefferson County’s boundaries and most of them that responded with concern about the settlement dates and how that may impact their cash flow. There did not seem to be any desire to implement this option to waive interest and penalties from the municipalities or school districts. Based on this input, Wehmeier is recommending not to adopt a resolution that would waive penalties and interest on delinquent taxes due after February 1,

2020 through October 1, 2020. Motion by Jones/Nelan to forgo the option to waive penalties and interest on delinquent taxes due after February 1, 2020 through October 1, 2020. The motion passed 5-0.

- 10. Discussion and possible action on claims against Jefferson County** – DeVries explained that the claim that alleged damages to his vehicle by a Jefferson County snow plow had been reviewed by the County’s insurance carrier, WMMIC, who was recommending that the County disallow the claim. Motion by Jaeckel/Kutz to approve the resolution disallowing the claim and recommend approval of this resolution to the Board of Supervisors. The motion passed 5-0.
- 11. Discussion 2020 projections of budget vs. actual.** DeVries explained that the Finance and Administrator’s offices were closely monitoring the effects COVID-19 outbreak, and were in the process of planning to respond to the anticipated impacts on revenue and expense. The plan will contain various trigger points for action based on the severity of the impact. The County Administrator and Finance Director are also working with the Human Services Department to determine the essential projects to be funded from the recently issued bond, as it is anticipated that some of these proceeds will be needed to complete other essential projects at the Courthouse instead of issuing additional debt this year. No action was taken.
- 12. 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.
- 13. 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 into closed session.
- 14. Reconvene in open session for action on closed session items if necessary** – No action taken.
- 15. Review of the financial statements and department update for March 2020 - Finance Department** – No action taken.
- 16. Review of the financial statements and department update for March 2020 - Treasurers Department** – No action taken.
- 17. Review of the financial statements and department update for March 2020 - Child Support Department** - No action taken.
- 18. Update on contingency fund balance** - The balance of the 2020 contingency funds is \$568,824. There are currently no contingency funds budgeted in the other contingency line, and the vested benefits balance is \$300,000.

19. 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.

20. Set future meeting schedule, next meeting date, and possible agenda items – The next meeting is scheduled for June 9, 2020 at 8:30 am. Future agenda items include presentation of the County’s annual audit report and update on 2020 budget impacts from COVID-19.

21. Review of Invoices - After review of the invoices, a motion was made by Jaeckel/Nelan to approve the payment of invoices totaling \$7,163,874.85. The motion passed 5-0.

22. Adjourn – A motion was made by Jaeckel/Kutz to adjourn at 10:15 a.m. The motion passed 5-0.

Respectfully submitted,

Russell Kutz, Secretary
Finance Committee
Jefferson County
/mad