

**Jefferson County
Finance Committee Minutes
September 10, 2020**

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

1. **Call to order** – Finance Committee Chair Richard Jones 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 (joining at 8:35) and Amy Rinard. Other board members present were Anita Martin. Staff in attendance were County Administrator, Ben Wehmeier; Finance Director, Marc DeVries; Assistant Finance Director, Tammy Worzalla; Emergency Management Director, Donna Haugom; Economic Development Director, Victoria Pratt; County Treasurer, John Jensen; Assistant County Treasurer, Kelly Stade; and Paralegal Sarana Stolar. Members of the public present were Bruce Knipfer from Jefferson.
3. **Certification of compliance with the Open Meetings Law** – County Administrator Wehmeier certified compliance with the Open Meetings Law.
4. **Approval of the agenda** – Jones moved items 12 behind item 17. The agenda was approved as amended.
5. **Approval of Finance Committee minutes for August 13, 2020** - A motion was made by Jaeckel/Nelan to approve the minutes for August 13, 2020. The motion passed 4-0 (Nelan not present).
6. **Communications** – Finance Director DeVries distributed an email sent to employees regarding the President’s Executive Order on Payroll Tax Deferrals and also a letter received from WE Energies describing the proposed plan for a liquefied gas storage facility in the Town of Ixonia.
7. **Public Comment** – None.
8. **Discussion and possible action on Flood Mitigation Program plan** – Emergency Management Director Donna Haugom explained the proposed property purchases. In order to complete all purchases, the County will need to provide matching funds of \$307,619. Jefferson County is currently not committed to purchase any properties and there are several properties that can be purchased with no County matching funds. DeVries explained that Jefferson County does not have a formal plan for the end use of the flood mitigation properties and in the meantime, there are ongoing maintenance costs related to the properties currently owned. Wehmeier explained that a policy decision needs to be made about the future of the Flood Mitigation program. No action was taken.
9. **Discussion and possible action on Railroad Consortium funding for 2021** – Wehmeier explained the history of funding for the Railroad Consortium and that Jefferson County is bound by contract to fund the consortium through 2021. The question of whether to continue beyond that is a policy issue that the members of the Board of Supervisors will need to decide. No action taken.

- 10. Discussion and possible action on closure of CDBG Revolving Loan Fund Program** – Wehmeier explained that the Wisconsin Department of Administration was closing the Revolving Loan Fund Program. As of the date of this meeting, Jefferson County has \$406,198 of cash and only one loan outstanding under this program also in the amount of \$352,837. Jefferson County has the option to return the cash it has on hand and continue to service the outstanding loan, returning the interest and principal to the State of Wisconsin, or buy the loan from the State and keep the interest and principal as it is repaid. Either way, the County will retain the risk of loss if the debt defaults. Wehmeier and DeVries are recommending that the County purchase the loan and pay the State its cash and the loan proceeds by the end of the year. Motion by Jaeckel/Rinard to purchase the loan and pay the State the cash that the County is holding for this program. The motion passed 5-0.
- 11. Discussion and possible action on providing levy funding for Farm Drainage Board** - DeVries explained to the Committee that the County has no obligation to provide levy to fund the operations of the Drainage Board, as has been past practice. In 2020, the County provided \$10,000 in levy funds for per diem and travel expenses, as well as other operating costs. The Drainage Board is its own separate legal entity with the statutory authority to assess its districts for these costs. Since only these districts benefit from the services provided by the Drainage Board, administration feels that it is not appropriate to fund operations through Countywide tax levy. Motion by Jones/Jaeckel to remove the property tax levy for funding the Drainage Board operations from the County Budget in 2021. The motion passed 5-0.
- 12. Discussion and possible action on contingency transfer for Jefferson County Comprehensive Plan** – Wehmeier explained that additional funding was needed for the conclusion of the Comprehensive Plan in the amount of \$35,290. Motion by Rinard/Jaeckel to transfer \$35,290 from the Contingency Fund to the Zoning Department budget for completion of the County Comprehensive Plan. The motion passed 5-0.
- 13. 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** – Bruce Knipfer of the City of Jefferson addressed the Committee and explained that he had paid \$8,000 to the County for past due property taxes and would like to structure a payment arrangement with the Committee for the outstanding balance. No action was taken.
- 14. 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.

- 15. 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/Jaeckel to direct the County Administrator to investigate whether Jefferson County can pursue legal action against Bruce Knipfer to enforce the payment of delinquent property taxes, and in the meantime structure an agreement for the payment of delinquent property taxes with Mr. Knipfer. The motion passed 5-0. Motion by Jaekel/Rinard to direct the County Administrator to negotiate the sale of the old Ice Pump property at 352 E Racine, Jefferson, WI 53549 through advertisement on the Wisconsin Surplus Auction website. The motion passed 5-0.
- 16. Discussion and possible action on 2021 budget update** – DeVries explained the budget report included in the Committee packages. Current revenue trends are better than expected in most areas. Expenditures to date are tracking nicely with revenues as departments are mindful of the effect of COVID on County operations. No action was taken.
- 17. Discussion and possible action on CARES funds update** – DeVries reviewed the materials provided to the Finance Committee in the agenda package. No action was taken.
- 18. Discussion and possible action on 2020 projections of budget vs. actual revenues and expenditures** – DeVries reviewed the unadjusted August 31 results and comparison to prior years at August 31, highlighting areas of concern. No action was taken.
- 19. Review of the financial statements and department update for July 2020 - Finance Department** – No action taken.
- 20. Review of the financial statements and department update for July 2020 - Treasurers Department** – No action taken.
- 21. Review of the financial statements and department update for July 2020 - Child Support Department** - No action taken.
- 22. Update on contingency fund balance** - The balance of the 2020 contingency funds is \$568,824 before any action taken at this meeting. There are currently no contingency funds budgeted in the other contingency line, and the vested benefits balance is \$300,000.
- 23. 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.
- 24. Set future meeting schedule, next meeting date, and possible agenda items** – The next meeting is scheduled for October 8, 2020 at 8:30 am. Potential agenda items include a report on the CARES purchases and expenditures to date and possible amendment of the Real Estate Tax Foreclosure Policy.
- 25. Review of Invoices** - After review of the invoices, a motion was made by Jaeckel/Nelan to approve the payment of invoices totaling \$3,977,226.21. The motion passed 5-0.
- 26. Adjourn** – A motion was made by Jaeckel/Kutz to adjourn at 10:54 a.m. The motion passed 5-0.

Respectfully submitted,

Russell Kutz, Secretary
Finance Committee
Jefferson County
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